



**MEETING OF THE COUNCIL OF THE COLLEGE OF  
PHYSIOTHERAPISTS OF ONTARIO**

**AGENDA**

*September 24 and 25, 2018*

*At*

*The College Board Room*

*375 University Avenue, Suite 800, Toronto*

9:00 AM

Welcome

**1 Approval of the Agenda**  
**Motion** For Decision

**2 Approval of the Council Meeting Minutes of June 25 and 26, 2018**  
**Motion** For Decision

**3 Consideration of Potential Breach of Code of Conduct**  
**Motion** For Decision

Council discussion will be facilitated by Ms. Cathi Mietkiewicz. Materials to be provided under separate package.

**4 Consideration of Executive Committee's Authority**  
**Motion** For Decision

Council discussion will be facilitated by Ms. Cathi Mietkiewicz. Materials to be provided under separate package.

**5 Registrar's Report**  
For Information

- Q1 Dashboard

**6 Motion to go in camera pursuant to section 7(2) of the Health Professions Procedural Code**  
**Motion** For Decision

**7 Creation of a Governance Committee**  
**Motion** For Decision

**8 Approval of Terms of Reference for Governance Committee**  
**Motion** For Decision



**9 Approval of Revision to Governance Policies and By-Laws Pursuant to the Creation of a Governance Committee**

**Motion** For Decision

**10 Quality Assurance Program Review**

**Motion** For Decision

Council is provided with an update on the work that has been completed since April on the Quality Assurance Program Review project. Council is also being asked to provide direction on a number of items that were identified by the Quality Assurance Working Group

**September 25, 2018**

**9:00 AM 11 A Path to More Effective Regulation**

Presentation by Shenda Tanchak

**12 Case Studies and Decision-Making Workshop**

**13 Advertising Standard: Emerging Issues**

**Motion** For Decision

The Inquiries, Complaints and Reports Committee has requested that Council consider revisiting the Advertising Standard in light of concerns about enforcement and its public protection value.

**14 Q1 Financial Reports and Reserve Policy**

For Information and Decision

**15 Ad Hoc Committee Update**

For Information

**16 Appointment of New Committee Members**

**Motion** For Decision

**17 President's Report**

- Q1 Committee Activity Summary
- Executive Committee Report

**18 Member's Motions**

**Motion** For Decision



## Adjournment

### **Future Council Meeting Dates:**

- December 17 and 18, 2018
- March 21 and 22, 2019
- June 24 and 25, 2019



COLLEGE OF  
**PHYSIOTHERAPISTS**  
of ONTARIO

ORDRE DES  
**PHYSIOTHÉRAPEUTES**  
de l'ONTARIO

**Motion No.: 1.0**

**Council Meeting  
September 24-25, 2018**

**Agenda #1: Approval of the agenda**

**It is moved by**

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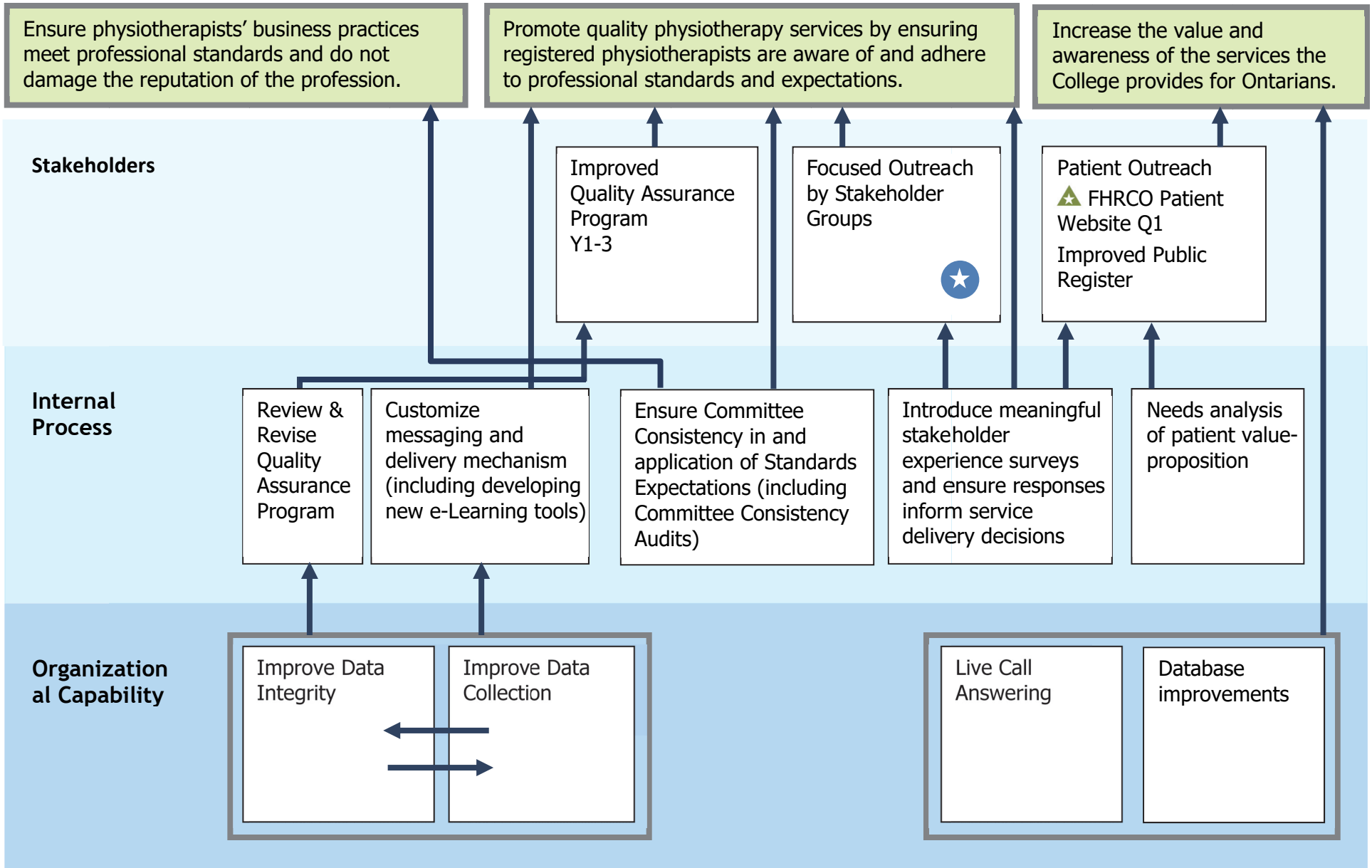
**and seconded by**

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**that:**

the agenda be accepted with the possibility for changes to the order of items to address time constraints.

# Strategy Map 2017–2020



Ongoing/External



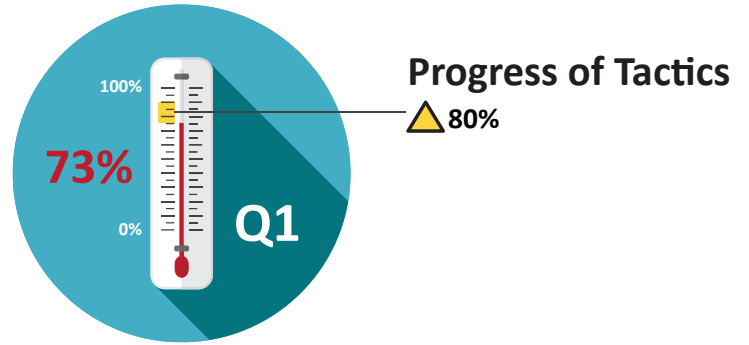
Y1: Supervisors, Students, Educators

Y2-3: Internationally Educated PTs, Employers, Insurers and Registration Ceremony for new graduates

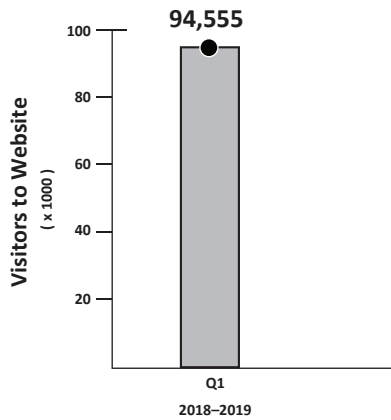
# College Dashboard

(Q1) APRIL—JUNE 2018

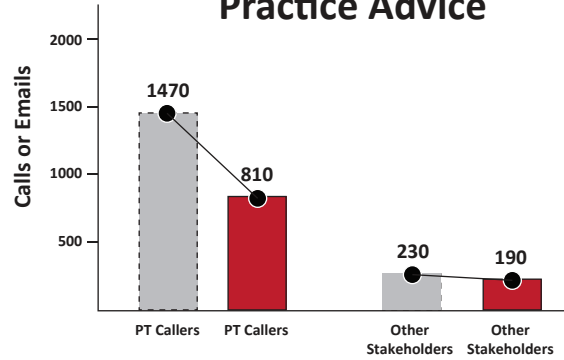
## Strategic



### Stakeholder Awareness



### Practice Advice

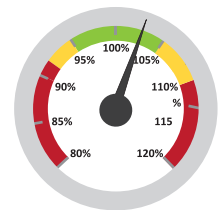
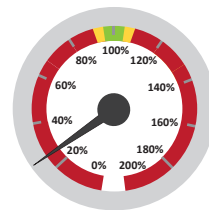
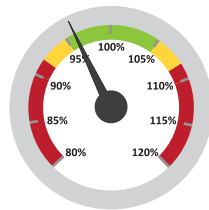
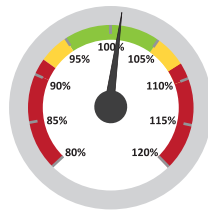
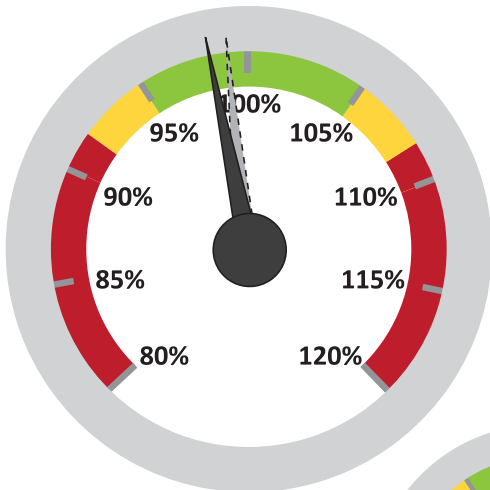


## Operational

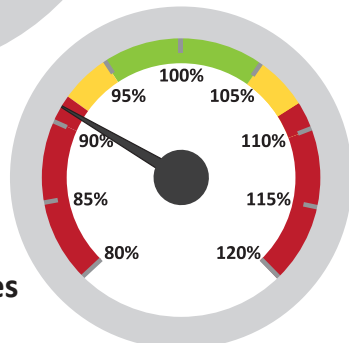
### Financial Accountability

Overall 98% Q1

- Quality Assurance
- Investigations and Reports
- Discipline
- Corporate Services



All Committees



	Target	Q1
<b>Human Resource Excellence</b>		
Absenteeism	< 1.7 days per employee	●
Turnover	Green ≤ 3 Amber > 3 ≤ 5	▲
<b>Stat Program Performance</b>		
ICRC	Met all Statutory timelines	■
Quality Management	Met all Statutory timelines	●
Registration	Met all Statutory timelines	●

Dashboard Explanatory Notes, Q1 2018-2019

**OPERATIONAL INDICATORS**

What We Measure	What this Demonstrates and How	Quarterly Results
<p><b>Financial Accountability</b> Ratio of actual spending to budgeted spending</p>	<p>To demonstrate sound financial management by monitoring what was spent compared to what was budgeted.</p> <p>Target = Within 95% each quarter</p>	<p>Detailed explanation in the statement of operations.</p>
<p><b>Human Resource Excellence</b> Composite measure of absenteeism and turnover rates</p>	<p>To provide an indication of overall organizational health.</p> <p>Absenteeism and turnover rates serve as proxies for good recruiting and performance management policies.</p> <p>Target = Absenteeism and turnover rates that are within industry standard based on the Conference Board of Canada</p>	<p><u>Absenteeism</u>: on target.</p> <p><u>Turnover</u>: In the past 12 month's five employees left. Three to pursue other opportunities and two were involuntary.</p>
<p><b>Meeting Statutory Obligations:</b> Composite measure of the statutory obligations of all three committees</p>	<p>To monitor performance of core statutory duties. Specifically, whether each committee meets the specific timeline and notice requirements of the RHPA.</p> <p>Target:</p> <p><b>QA</b> % PTs provided an opportunity to make a submission</p> <p><b>Reg</b> % applicants provided 30 days to make a submission % individuals requiring notice of right to appeal were notified</p> <p><b>ICRC</b> % complaints closed within 150 days <u>or with notice of delay</u> % complaints and reports given 14-day notice</p>	<p><u>Quality Assurance</u>: on target.</p> <p><u>Registration</u>: on target.</p> <p><u>Inquiries, Complaints and Reports Committee</u>:</p> <p>In this quarter, one notice of delay letter was sent 7 days late, and two 14-day notice letters were sent late; one by 3 days and the one by 6 days.</p> <p>Minor delays were the result of file reassignments. No concerns were raised by the parties involved in the complaints.</p>

**STRATEGIC INDICATORS**

Dashboard Explanatory Notes, Q1 2018-2019

What We Measure	What this Demonstrates and How	Quarterly Results
<p><b>Stakeholder Awareness</b> Hits to College Resources</p>	<p>To monitor whether our communications efforts effectively bring people to our resources.</p> <p>We assume that if there are more visits to our resources, we can improve awareness of standards and other requirements.</p> <p>Target = Increase in the number of times College resources are accessed year over year</p>	<p>This measure is not currently in operation. The figure provided is a baseline measure. The dashboard will begin showing results in this measure in Q3.</p> <p>The College recently changed websites and introduced new metrics to assess the number of hits it receives. The new metrics do not align with the ones previously in place.</p>
<p><b>Practice Advice</b> Increased number of calls over time to demonstrate improved stakeholder value</p>	<p>We assume that calls to practice advice reflect access to a valued service. Accordingly, increased call volume should indicate increase value to stakeholders.</p> <p>Target = increase from previous quarter</p>	<p>41% decrease likely due to registration calls so high in Q4. This aligns with the common trend of typically lower number of calls in Q1.</p> <p>This measure is reported in aggregate for this quarter. Moving forward the two types of callers will be reported out separately.</p>
<p><b>Completion of Strategic Tactics</b> Strategic projects meeting milestones as set out in approved project plans</p>	<p>To report the progress of the strategic projects by meeting project milestones. These milestones demonstrate a task or achievement in the project plan and leads to the completion of the project.</p> <p>Target = All projects meet all milestones each quarter</p>	<p>While 11 out of 15 projects are meeting originally planned milestones four are delayed:</p> <p><u>QA Program Review</u> – Delays in receiving direction from Council with respect to some important decisions have caused a one quarter delay in meeting some milestones. We anticipate that the new program will nevertheless be launched on April 1, 2019 as originally planned.</p> <p><u>Customer Satisfaction Surveys</u> – Project planning led to the conclusion that it would be most efficient to deliver the surveys and to track responses through the new</p>



Dashboard Explanatory Notes, Q1 2018-2019

		<p>database. This will require completion of all database modules before implementation.</p> <p><u>Data Integrity and Data Collection</u> – The scope of both tactics was expanded to ensure reliable and usable data is collected and accessible, resulting in a delay in meeting milestones. These tactics are now on track to be completed on time.</p> <p>Note: the denominator for the number of projects we are tracking has changed from last year. One tactic was completed last year. Three have been identified as part of the ongoing operational effort; while the work and measurement continue, it is no longer appropriate to identify them as independent projects. One other was identified as a component of a bigger project and will be monitored as part of the work towards the tactic. With these changes, we are not tracking and reporting on the progress of 15 tactics.</p>
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COLLEGE OF  
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**Motion No.: 2.0**

**Council Meeting  
September 24-25, 2018**

**Agenda #2: Approval of the Council Meeting Minutes of June 25-26, 2018**

**It is moved by**

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**and seconded by**

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**that:**

the Council meeting minutes of June 25-26, 2018, including the in camera minutes be approved.



**MEETING OF THE COUNCIL OF THE COLLEGE OF  
PHYSIOTHERAPISTS OF ONTARIO**

**MINUTES**

**June 25 and 26, 2018**

**At**

**Queens Landing Hotel**

**155 Byron St, Niagara-on-the-Lake, ON L0S 1J0**

**Attendees:**

Mr. Gary Rehan (President)  
Mr. Darryn Mandel  
Mr. Ron Bourret  
Ms. Jane Darville  
Ms. Zita Devan  
Ms. Theresa Stevens  
Mr. Mark Ruggerio  
Mr. Ken Moreau  
Mr. Martin Bilodeau (June 26, 2018)

Ms. Janet Law  
Mr. James Lee  
Ms. Nicole Graham  
Ms. Sharee Mandel  
Mr. Tyrone Skanes  
Ms. Lisa Tichband  
Ms. Jennifer Dolling  
Ms. Kathleen Norman

**Staff:**

Ms. Shenda Tanchak  
Mr. Rod Hamilton  
Ms. Anita Ashton  
Ms. Lisa Pretty  
Ms. Fiona Campbell  
Ms. Robyn MacArthur  
Ms. Joyce Huang  
Ms. Olivia Kisil

**Recorder:** Ms. Elicia Persaud

**Monday, June 25, 2018**

**1:00 p.m. 1.0 Approval of the Agenda**

**Motion 1.0**

It was moved by Mr. James Lee and seconded by Ms. Nicole Graham that:

the agenda be accepted with the possibility for changes to the order of items to address time constraints.

**CARRIED.**

**2.0 Motion to go *in camera* pursuant to section 7(2)(d) of the Health Professions Procedural Code**

**Motion 2.0**

It was moved by Ms. Zita Devan and seconded by Ms. Janet Law that:

Council move *in camera* to discuss matters in keeping with Section 7(2)(d) of the Health Professions Procedural Code.

**CARRIED.**

Council moved into the public portion of the meeting at 2:20 p.m.

Day one of Council adjourned at 2:25 p.m.



Tuesday, June 26, 2018

- 8:00 a.m.      **3.0      Motion to go *in camera* pursuant to section 7(2)(d) of the Health Professions Procedural Code**
- Motion 3.0**  
It was moved by Ms. Zita Devan and seconded by Mr. Tyrone Skanes that:
- Council move *in camera* to discuss matters in keeping with Section 7(2)(d) of the Health Professions Procedural Code. **CARRIED.**
- Council moved into the public portion of the meeting at 1:15 p.m.
- 4.0      Approval of the March 19-20, 2018 Council Minutes**
- Motion 4.0**  
It was moved by Ms. Kathleen Norman and seconded by Mr. James Lee that:
- The Council meeting minutes of March 19-20, 2018, including the in-camera minutes, be approved. **CARRIED.**
- 5.0      Appointment of New Academic Member and Recognition of the New Professional Council Member**
- Motion 5.0**  
It was moved by Ms. Zita Devan and seconded by Ms. Jane Darville that:
- The appointment to Council of Martin Bilodeau by the University of Ottawa be ratified, effective June 25, 2018. **CARRIED.**
- 6.0      2017 – 2018 Audited Financial Statements**
- The auditors joined by teleconference at 1:25 p.m.
- Motion 6.0**  
It was moved by Mr. James Lee and seconded by Mr. Ken Moreau that:
- Council approve the 2017-2018 Audited Financial Statements ending March 31, 2018. **CARRIED.**
- 7.0      Annual Committee Reports – 2017 to 2018**
- Received with no comments.



**8.0 Motion to go *in camera* pursuant to section 7(2)(d) of the Health Professions Procedural Code**

**Motion 8.0**

It was moved by Mr. Tyrone Skanes and seconded by Ms. Sharee Mandel that:

Council move *in camera* to discuss matters in keeping with Section 7(2)(d) of the Health Professions Procedural Code.

**CARRIED.**

Council moved into the public portion of the meeting at 3:20 p.m.

**9.0 Proposed Council Committee Slate**

**Motion 9.0**

It was moved by Mr. Tyrone Skanes and seconded by Ms. Jane Darville that:

Council approve the proposed 2018-19 committee slate (with chairs), as recommended by the Executive Committee.

**DEFEATED.**

**Motion 9.1**

It was moved by Mr. Ken Moreau and seconded by Ms. Zita Devan that:

Council approve the proposed 2018-19 committee slate (with chairs) with the amendment of Mr. Ron Bourret as the Chair of Discipline Committee.

**CARRIED.**

**Adjournment**

It was moved by Ms. Jane Darville that the Council meeting be adjourned.

**CARRIED.**

The Council meeting was adjourned at 3:45 p.m.

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Gary Rehan, President

<b>Meeting Date:</b>	September 24 and 25, 2018
<b>Agenda Item #:</b>	5
<b>Issue:</b>	Registrar's Report to Council
<b>Submitted by:</b>	Shenda Tanchak, Registrar

Below, please find a short report about some of the College's main accomplishments and activities over the past quarter as well as a collection of other information that you may find useful or interesting.

### State of Self-Regulation

The Ontario government ordered teachers to use a particular sex-education curriculum and indicated that it would "act" if they found a teacher who did not use it. This came after two unions and several school boards indicated that the version of the curriculum that had been in place until the announcement was important and relevant and that they would continue to use it.

As of September 4, some unions are asking the courts to stop the province from forcing teachers to use the curriculum required by the Ford government and to shut down the "snitch line" for parents. The union says that the order and the snitch line are an 'abuse of power' by the government.

Public information is not available about the College of Teachers' role in this matter, although they note on their website that parents have always had the opportunity to submit concerns about their child's education, so this is not new.

The willingness of the government to impose new standards and sanction those who do not submit to them is a clear indication that this government may act quickly and encroach upon authority thought to lie elsewhere. To some extent, this can be read as an infringement on self-regulation.

### Legislation of Interest

There was no relevant legislative activity in this quarter.

### Miscellaneous Interesting Matters

The Ontario Court of Appeal has held that the regulator is permitted to combine various processes into a single investigation. This is applicable where there is a complaint by a member of the public at the same time as additional information that leads to a Registrar's Investigation. The court held that combining the matters into a single Registrar's investigation was practical and that there was no denial of procedural fairness to the registrant so long as the appropriate investigative process was followed.

This case is also noteworthy because FHRCO was involved with it. In instances where the Colleges identify important common concerns, FHRCO may seek to intervene in a court case in which it would not otherwise be involved. Intervention can help support advocacy for positions that are beneficial to the Colleges. In this case, the cost of the intervention was borne by FHRCO – a very tangible benefit of our FHRCO membership fee.

## **Registrar's Goals**

In the absence of specific direction, I have identified the following goals and have been working towards them for the first quarter.

### **1. Implement new quality assurance program**

An update about the Quality Assurance Working Group's progress and request for direction from Council about specific decision points is part of the Council package.

In addition to the work of the Working Group, we have been working towards development of the information management infrastructure that will support the new quality assurance program.

To make sure that we have the right automated system support, we have needed to take a close look at the processes that we will use to make our new program function. We have also looked at the information that we will need to collect, store and report. Based on this, we have created detailed maps of every step in our process. Then we worked with our database developers to ensure that they have "Functional Design Documents" that are comprehensive.

The developers are beginning to build the information management system. Our QM and IT staff work closely with them to test it and provide feedback at every step. I attend staff huddles and developer update meetings several times a week to ensure that workload is appropriate for staff and that the developers are delivering on their promises.

We are also looking ahead to training needs for assessors as we get closer to our implementation date.

### **2. Ensure appropriate oversight of new Information management system including**

- a. Effective mechanism for identification and prioritization of further improvements**
- b. Effective data integrity/protection protocols**
- c. Adequate staff training and support**

#### **d. Effective use of reports in strategic and operational activities**

We entered into the contract with Adoxio (now KPMG Adoxio) to develop our new “database” about a year ago. The word “database” is an inadequate descriptor. The system that we are working on will ultimately contain all registrant information. Beyond that, it will provide some automated support for many of our statutory processes and Council and committee activities.

For example, registration and annual renewal are already being conducted within our new system. This enables applicants to complete all their forms and submit information on line. Staff are available to answer questions or help them to trouble shoot. Straightforward applications require staff review but no other intervention. The system generates tasks and reminders for staff that support us in meeting our target processing times. Managers can generate reports to determine whether cases are moving through the registration process quickly and, if not, whether there are particular individuals or elements of the process that seem to attract delay. The system also stores all of the information electronically, enabling us to manage a nearly paperless office.

Some of the description of the work above in relation to implementation of the new quality assurance program gives you an idea of the work required to ensure that our new information management system is the best that it can be.

One of the lessons that we have learned in the past year is that we require significantly more in-house expertise than was first apparent to make sure that the product is developed or customized in accordance with our needs and that our staff are trained to make the most of it. Over the past year we have gone from zero to three full time staff dedicated to this work.

Ensuring adequate in-house expertise also means bringing in the right temporary assistance when required. This past quarter we engaged a consultant to help us develop the Request for Proposals and to screen prospective developers for the digital toolkit that will be used by participants in the new quality assurance program. We have completed this process and are finalizing a contract for development of the tools. We are confident that the consultants that we used to assist us in this project were value added in every way.

#### **a. Effective mechanism for identification and prioritization of further improvements**

When we went live with our annual renewal process, we encountered significant problems with quality. The lesson learned from that was that we required a much higher level of detail in the planning stage and a higher level of staff expertise. Since then I have exercised closer oversight, especially in the planning stages as each new phase of the system is developed.



We have elected to slow down development timelines to ensure that the quality meets our expectations.

As each new phase is rolled out, we expect that we will identify opportunities for improvement beyond our original specifications. These will entail further costs. We will prioritize them according to their impact on all of our stakeholders, as well as the likelihood that the improvements will yield efficiencies that might ultimately reduce operating costs.

For example, last year at the time of annual renewal, we hired three temporary staff to manage telephone calls from physiotherapists who encountered difficulties with the renewal process. We also put nearly half of our regular staff onto the telephone queue to manage these calls in order to provide the best possible customer service under the circumstances. Naturally this caused setbacks in some of the other work that would ordinarily have been completed during this period.

To make sure that physiotherapists are able to complete the annual renewal process themselves this year, and to reduce our internal operating costs and disruption, we will identify a variety of improvements to the process. KPMG Adoxio will divert resources from other phases of the project to make these changes. This is all part of the prioritization referred to above and is currently underway.

#### **b. Effective data integrity/protection protocols**

Our new information management system will help us to collect and preserve data. One way we will use this data will be to make predictions about physiotherapy and public needs. We will then develop standards or communications materials or enforcement procedures specific to the needs. Another use for the data will be to improve our internal activities to make sure that we reach maximum efficiency. The final use for our data will be the generation of reports about our own regulatory performance.

In order to reach these goals, we need to be sure that we are collecting the right data and eliminating collection of unnecessary data. The data must be collected and stored using identical rules across the organization and the information management system.

At this time, we are developing an inventory across all areas of the College to determine exactly what information we collect and where and how it is stored. Rules will be developed, staff will be trained, and regular audits will be conducted in order to ensure that the rules are being followed. This work will unfold over the balance of this fiscal year.

#### **c. Adequate staff training and support**

The new information management system will be user-friendly once it is fully implemented. The new data collection rules will be clear and available to everyone. But the path from our old system to full implementation of the new system will take a little while to complete. Also, in order to enhance the

customer service experience, we are in the process of ensuring that many staff are trained in business areas that are not part of their day to day work. For example, our quality assurance staff are or will be trained to manage registration applications. Then during registration 'crunch' times, we will be able to redeploy staff to ensure that we meet our target deadlines and minimize stress for applicants.

In order to do a good job of training, we need to make sure that we have the right training repeated on an appropriate schedule and that the training does not interfere with day to day operations.

We also look to training as a significant recruiting and retention opportunity. Our staff tell us they value the opportunity to learn and try new things.

Training is an ongoing process. We are focusing on training for the information system and across departments this year.

#### **d. Effective use of reports in strategic and operational activities**

The reporting capacity for our new information management system has not yet been developed. At this point, we are working with the developers to create the "functional design document" that sets out our requirements for the reports.

### **3. Deliver continued improvement in customer service areas as measured by**

- a. Increased stakeholder awareness**
- b. Increased non-PT stakeholder engagement**

A few of the descriptions above speak to how we are trying to improve the stakeholder experience for those who interact with the College.

In addition to changes that we anticipate in the annual renewal process and additional staff support to those who are seeking to register or renew, here are some of the other activities that we engage in that support improved stakeholder experiences

- improving the timelines for investigations in the professional conduct area
- our practice advisors are working towards answering live every call that they receive during business hours (rather than having people leave messages and calling them back).
- Ensuring that all telephone calls to the College (not only practice advice) are answered by a human voice and that the staff member answering the phone is able to provide the correct information without transferring the call whenever possible
- Other stakeholders include students and the university programs that train them – we are in the process of meeting with faculty from all Ontario physiotherapy programs to discuss how we can better support their work to ensure that graduates are as well prepared as possible for practice

- Our regulatory partners are stakeholders too. We strive to be as helpful and collegial as possible with Ministry of Health staff and other regulators and related agencies. We hold ourselves accountable to a tight response time to enquiries and we freely share information and resources whenever possible
- Working group, Committee and Council members are also stakeholders. Our surveys demonstrate our efforts to collect information about your experiences in order to identify opportunities for continuous quality improvement, whether it relates to your physical comfort, the way that the meetings are conducted or the materials and research that we provide to you
- Ongoing improvements to the materials on our website will ensure that the public or physiotherapists who use these resources find them easy to understand and access

These are some of the activities that we have under way. The measures referred to above will be periodically reported later in the year.



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**Motion No.: 6.0**

**Council Meeting  
September 24-25, 2018**

**Agenda #6: Motion to go in camera pursuant to section 7(2) of the Health Professions  
Procedural Code**

**It is moved by**

\_\_\_\_\_

**and seconded by**

\_\_\_\_\_

**that:**

Council move in camera to discuss matters in keeping with Section 7(2) of the Health Professions Procedural Code.



COLLEGE OF  
**PHYSIOTHERAPISTS**  
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**PHYSIOTHÉRAPEUTES**  
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**Motion No.: 7.0**

**Council Meeting  
September 24-25, 2018**

**Agenda #7: Creation of a Governance Committee**

**It is moved by**

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**and seconded by**

\_\_\_\_\_

**that:**

Council approves the development of a Governance Committee.



<b>Meeting Date:</b>	September 24 and 25, 2018
<b>Agenda Item #:</b>	7
<b>Issue:</b>	Creation of a Governance Committee
<b>Submitted by:</b>	Shenda Tanchak, Registrar

**Issue:**

Should the College have a governance committee?

*Note:*

- 1. The terms of reference for a governance committee are contained in a separate briefing note and need to be considered only if Council decides to create a governance committee.*
- 2. Changes to related policies and rules (i.e. other terms of reference and our by-laws) are also in another briefing note and need to be considered only if Council decides to create a governance committee.*

**Background:**

Our College strives to regulate physiotherapists in the public interest. Council leads the way by planning for the future, safeguarding the College’s financial health and monitoring our program areas to ensure they are meeting their requirements under the law and performing in accordance with expectations. This can be a lot of work to pack into four quarterly meetings, especially for an organization that prides itself on continuous quality improvement and leadership in our community.

At this time, as our Council agenda indicates, our own College is considering some specific governance issues. This is not unusual. Most Colleges go through periods where governance requires a higher level of focus than it does at other times. Apart from these specific issues, however, there is a bigger external impetus to consider governance modernization. Several years ago, Colleges began modernizing by increasing and enhancing transparency. Following that, changes were made to our practices and procedures following a report by a Sexual Abuse Task Force. More recently, the Ministry of Health and Long-Term Care commissioned the McMaster Health Forum to consider the issue of modernization of oversight of the health workforce. The Ministry has indicated that further changes and a more comprehensive modernization of our regulatory model are on the horizon.



## What do we mean by ‘Governance’?

Governance might be one of those terms that every organization uses, but it can mean different things to different people.

When we talk about governance, we mean the process of decision-making. Democracy is an example of a form of governance.

Good governance requires focusing on the processes for making and implementing decisions that will strengthen an organization’s ability to deliver on its strategy and mandate. The College’s processes for decision-making are set out in our Governance Manual and our By-Laws. Do these documents reflect best practice? Do we follow the rules they set out? Are there improvements that could be made that would enhance Council’s ability to do its work?

## Why might a Governance Committee be a worthwhile idea?

A working group or committee can gain a deep understanding of a particular issue. They can do this because working groups and committees are made up of smaller groups of people with particular expertise or interest. They have meetings between Council. The luxury of this extra time allows them to become Council’s experts in their area of focus. This frees Council meeting time to focus on important decisions and big-picture issues related to our strategic priorities and program oversight.

Right now, Council has two specialized committees that offer this sort of help: The Finance Committee and the Quality Assurance Working Group:

Council has delegated some of the responsibility for oversight of budgeting, reporting and financial risk-management policy-making to Finance Committee. The Finance Committee does not make final decisions, but it assists Council by ensuring that financial matters have received extra attention and consideration between Council meetings. When a financial matter comes to the Council table, Council knows that it has been subject to a high level of scrutiny and the information in the reports is reliable and verifiable.

The Quality Assurance Working Group has the responsibility for research and recommendations about development of the College’s new quality assurance program. Like the Finance Committee, the Quality Assurance Working Group is able to spend as much time as it needs considering research and developing recommendations. The extra time that this smaller group can spend between Council meetings ensures that this important project moves forward quickly without any sacrifice in the depth of analysis.

How does Council know it needs a committee or working group? In the case of Finance Committee, the request came from me. I wanted to be certain that Council was confident that it was appropriately exercising its financial oversight. It seemed that Council would best be able



to do that if it had the leadership of a smaller advisory group. Council agreed, and the Finance Committee was created in 2012. The Quality Assurance Working Group was also created at staff request. In this case there was a great deal of program development work to complete in a short period of time. Given the level of complexity involved, had Council undertaken the work itself, the project would likely have extended several years.

## **Purpose of/Tasks for a Governance Committee**

Governance, like finance and professional quality assurance, is a specialized area of knowledge. Effective governance planning and oversight may require a deeper level of understanding and analysis than full Council has the ability to provide in quarterly meetings.

A governance committee can add value through research and recommendations about best practices in a variety of areas. It can also spearhead research and revisions to governance policy. As a group, the Governance Committee can develop expertise that individual Council members may not have originally brought to the table.

The purpose of and tasks for a governance committee could include the following:

### **1. Effective Council engagement**

Oversee ongoing Council education about the College and its programs and Council's leadership role

### **2. Council performance management**

Ensure effective assessment of Council's performance as a group and work with the President to manage concerns about individual Council member performance or conduct

### **3. Committee membership and leadership succession planning**

Make recommendations to Council about appointments to College committees and ensure that there is a development plan to ensure that we have the necessary competencies for all committees and chair roles

### **4. Governance policy review** (for more details about this task, see page 6 of this note)

- a) Identify opportunities for improvement in and clarification and education about our current governance policies (short term improvements);
- b) Ensure familiarity with best governance practices and trends in the Ontario environment and identify opportunities for change that can be made without legislative change or other government intervention (medium term improvements); and
- c) Participate in development of recommendations for larger scale systemic change (long term improvements).





## Governance Committees – History at our College and Use in Other Organizations

According to BoardSource<sup>1</sup>, 71% of nonprofit boards have governance committees.

Our College does not have a governance committee today, but from 2006 to 2010 it had a Governance Effectiveness Committee. Council disbanded this committee as part of a periodic review of all committees' compositions, roles and efficiencies. Council found that the work of the Governance Effectiveness Committee had mostly been completed and decided to take over its responsibilities as part of the regular work of Council.

There is no consistency among other regulatory colleges either in Ontario or across the country. However, some comparable organizations rely on governance committees and I was able to draw ideas from them. I looked at BoardSource reference materials<sup>2</sup>, as well as terms of reference for governance committees at the Canadian Alliance of Physiotherapy Regulators (CAPR); the College of Nurses of Ontario (which has been recognized for its leadership in this area), the College of Physicians and Surgeons of Ontario and the College of Opticians of Ontario (selected because they have just completed a comprehensive governance review with a reliable governance expert).

### Relationships with Council and Staff

Based on the precedent materials and literature, the following guidelines should be in place for a governance committee.

Council must feel it can rely on the expertise of its governance committee. The committee would report to Council and have no independent decision-making authority.

The President must be a member of and have an open and supportive relationship with a governance committee. The Terms of Reference should be clear about the responsibilities of the committee and the President and these must be well understood.

According to BoardSource, the CEO is a central figure in a governance committee's activities: "It makes sense for the committee to work with the college's staff leader and take advantage of his or her knowledge of day-to-day operations, communication and training expertise.... contacts in the community and broader network will also be valuable to the Committee."

The CEO/Registrar can help the committee in the following ways:

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<sup>1</sup> BoardSource is an American organization recognized as the leader in nonprofit board leadership. It supports, trains, and educates nonprofit leaders from around the world. [Boardsource](#) provides leaders with tools, resources, and research data to increase board effectiveness and strengthen organizational impact. The past three Council Presidents, together with senior staff, have attended BoardSource training to further governance expertise.

<sup>2</sup> Hirzy, E. (2018). *Nonprofit Board Committees*. BoardSource.



- Providing staff support to gather information and maintain momentum in the committee's work throughout the year,
- Contributing to the success of Council orientation and ensuring Council members are up to date on organizational issues,
- Providing the internal point of view about the impact of Council and committee composition on organizational effectiveness. The Registrar can provide useful insights into what characteristics, personal qualities, skills and experience would most benefit various committees and working groups.

## **Governance Committee Membership**

A governance committee should be strategic and practical. Members should have a deep understanding of the College and the needs of Council. This committee can benefit by drawing on people with specific expertise. Council members with board management, organizational development, nonprofit executive or human resource experience are good governance committee members. It may also be valuable to recruit committee members who are not members of Council to ensure that the committee has the expertise required by Council.

There should be a minimum of 5 committee members. This group should comprise a microcosm of Council. This would mean that there would be at least one public member, one elected member and one academic member.

## **What about the Registrar?**

In some organizations the Registrar or CEO is a member of the governance committee. As mentioned above, the role of the Registrar can be seen as essential to success of the committee.

If Council wished to entertain the possibility of including the Registrar on the Committee, there are a couple potential approaches:

- The Registrar may be an *ex officio*<sup>3</sup> member of the Committee (this is how it used to be at our College)
- Council may consider the Registrar for appointment as a non-Council committee member (this is how it is at CAPR)

## **Payment for Public Member participation**

The rules forbid the College from paying public members for their work for the College. The philosophical reason for this is to ensure that public members retain their feeling of independence from the College. Payment for our public members comes from the Health

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<sup>3</sup> *Ex officio* means 'by virtue of one's position' – in other words, any Registrar would be a member of the Committee because he or she was the Registrar



Board Secretariat. The rules permit payment for attendance at committee meetings as needed, however, the Health Board Secretariat told us “For budgetary reasons, honoraria is not available for preparation time for non-statutory committees or activities at this time, including for the College’s proposed Governance Committee.”<sup>4</sup>

Accordingly, public members appointed to a governance committee might not be fully compensated for their time.

### **Costs of a Governance Committee**

It is estimated that the costs of establishing a governance committee for the balance of this fiscal year would be between \$14,000 and \$19,000.

The estimate of expenses is based on the following assumptions:

The Committee would have 5 members, either three or four of whom would be paid for by the College.

Depending on the work the Committee might undertake, there could be 2 half day in-person meetings in the first quarter and one half day meeting per quarter thereafter.

These expenses were not included in the College’s budget for this year but have been identified in the forecast that is included with the financial report in your materials. The money is available and would be drawn from our operational reserve.

### **More details about the task: Governance Policy Review**

- a) Identify opportunities for improvement, clarification and education in our current governance policies (short term improvements)

At its meeting in June, Council indicated that it desired more governance training.

In order to best meet Council needs, we must consider whether further training will provide the desired level of clarity or whether our governance policies and by-laws should be revised to make sure that they reflect Council’s desires and best practices.

The Governance Committee would identify policies that seem unclear or do not convey Council’s intentions and ‘fine tune’ them without making significant changes to our governance framework. This may offer some immediate short-term improvements to Council’s operations.

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<sup>4</sup> Email from Sandra Evora, Deputy Registrar and Manager, Health Boards Secretariat to Rod Hamilton, dated August 27, 2018.



As part of this task, the Governance Committee should consider whether the assistance of a governance expert might be required to help make the changes and to educate Council. The Committee would select the appropriate expert and work with that person to make recommendations for changes to our governance policies.

- b) Ensure familiarity with best governance practices and trends in the Ontario environment and identify opportunities for change that are within the College's ability to make (medium term improvements).

Council has received reports that the Ministry of Health is looking at the infrastructure<sup>5</sup> for oversight of the health workforce and exploring legislative change that might lead to improvements in organizational effectiveness at colleges and for the whole system.<sup>6</sup>

Each College should be considering best practices in board governance and thinking about recommendations for changes to the way Colleges do their work and demonstrate accountability. We should also consider the oversight of health care workers who are presently unregulated. Having a thoughtful position about these issues is the best way that we can be prepared for the future and ensure that our own organizational expertise is considered before final decisions are made.

The Federation of Regulatory Colleges of Ontario (FHRCO) will host a half day forum this December to broaden the discussion to include all Ontario health colleges. Members of our Council and senior staff will be invited to attend this day.

In the interim, several other colleges have made changes that begin to reflect a new approach to college governance. You can see a list of some of the colleges that are in the process of making changes and what these changes are here.

As part of this task, the Governance Committee would likely require the assistance of a governance expert.

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<sup>5</sup> This might include every aspect of how health care professionals are regulated today: for example, oversight for the unregulated workers; the number of Colleges, how Council members are appointed, the composition of committees and even whether investigations and disciplinary matters should be managed by the colleges.

<sup>6</sup> The Advisory Group for Regulatory Excellence (AGRE)<sup>6</sup> hosted a day for discussions about potential change to college governance structures last year. The day was attended by members of our Council.

At that meeting, they discussed:

- Increased engagement of councillors
- Competency-based committee and Council selection processes
- Smaller boards and committees with different members
- Equal numbers of professional and public members
- Equal pay for professional and public members



- c) Participate in development of recommendations for larger scale systemic change (long term improvements).

As described above, working from its own position of regulatory expertise, each College should be considering what changes to our current legislative framework might be advisable to best support regulation of the health work force.

Understanding the range of options will require a review of some of the key international approaches, a review of the problems and opportunities that have been identified in the Ontario context (by government, the Sexual Abuse Task Force, the McMaster Forum, the College of Nurses, AGRE and FHRCO, to date) and participation in educational and brainstorming activities to formulate options for modernization.

These conversations will be important to ensure that our College is able to continue to demonstrate leadership in regulation in the public interest and to ensure that we are prepared to implement whatever changes are required of us in the future.

## Decisions for Council

1. Does Council approve creation of a governance committee?

If yes,

2. In order to enable the Committee to begin work as soon as possible, does Council agree to appoint members to the Committee based on the procedure outlined below?
  - o Council members to identify interest and qualifications for committee membership by no later than October 5, 2018.
  - o Potential non-Council committee members will be identified by no later than October 5, 2018.
  - o A list of all potential members will be circulated to Council for decision-making by no later than October 10, 2015.
  - o Council will vote electronically to select Governance Committee members on October 11 and 12<sup>th</sup>, 2018.
  - o Staff will notify Council and Committee members of appointment to the Committee no later than October 16, 2018.
  - o The Governance Committee will meet as soon after that as membership permits.



Attachments:

- Appendix A: Governance Changes In Process or Already Made by other Ontario Health Regulators
- Appendix B: List of specific tasks/activities that a governance committee might undertake

## **Appendix A**

### **Governance Changes in Process or Already Made by other Ontario Health Regulators**

#### **College of Physicians and Surgeons of Ontario**

Combined Governance/Executive Committee working group established to develop a work plan and concrete objectives for the modernization of regulatory governance

Proposed initiatives about the College's governance structure under consideration include:

- Competency-based appointments
- Prohibiting Council member appointments to Discipline Committee

#### **College of Optometrists**

Council has ratified the following decisions that will take place in 2019 (providing necessary by-law changes are approved):

- Changed election process to maintain electoral districts but to also incorporate skills-based appointment in 4 seats
- Overlap in membership between Council and Committee will be reduced to only 1-2 members (most members of committees will be non-Council)

#### **Ontario College of Pharmacists**

College Elections Committee (responsible for committee nominations) has been asked to consider competencies to create committee slates that are also representative of diversity (age, gender, practice, education, new or returning etc.)

#### **College of Medical Radiation Technologists of Ontario**

Made changes to by-laws to remove the restriction that prohibits the President and the Vice-President CMRTO from being publicly appointed members

- Pending approval of Council on Sept 18/18
  - Changes Council to 50/50 split professional and public members

#### **College of Denturists of Ontario**

By-laws require that the President be a publicly appointed member of Council.

## **Royal College of Dental Surgeons of Ontario**

- Eligibility requirements to run in Council elections require that candidates must complete a 'boot camp' to orient them to self-regulation
- Elected members now a minority on Council
- Competencies established for Council and all committees – Council and non-Council members must demonstrate competencies in order to be appointed to a committee

## **College of Nurses of Ontario**

**The CNO has spent a great deal of time and is considering and recommending sweeping changes to the way Colleges operate. More about their analysis and proposal is available here: [CNO Vision 2020](#)**





## **Appendix B**

### **Potential Governance Committee Tasks/Activities**

Consider general ongoing council performance questions:

- Councilors' understanding of their duties and roles: do Council members know what is expected of them? Do they receive thorough information about the College, its programs and its impact?
- Meetings: Do all Council members take part in discussions? Are discussions lively? Do meetings feature enough time to focus on Council development and learning? Are Council evaluations meaningful and effective? Do evaluations result in ongoing quality improvement?
- Council member performance assessment: are the assessment tools we use effective? What have we learned? Is there a plan for follow-up on problem areas?
- Leadership succession – has Council done succession planning to prepare for transitions in Council and committee leadership?
- Rules of Order – is Council using the best rules of order? Is there room for improvement? Are Council and staff aware of what they include and are they followed?

Review new council member orientation package and practices

- Council orientation: the materials and delivery platform have recently been updated. Are there gaps for new Council members? Is the information effectively delivered? How could we improve?
- Committee orientation: How can we best ensure that committee members are properly trained and prepared for these critical roles? Are there gaps in the information provided to Committee members?

Ongoing council education

- Identify educational needs (working with staff and committee chairs and reflecting on assessment results) and collaborate with staff to create education and training opportunities that deepen council members' knowledge about factors that affect their planning and decision-making capabilities.
- Recommend conference attendance based on identified educational opportunities

Governance modernization

- Undertake a careful analysis of best practices in board governance and make recommendations for change to Ontario health workforce governance at the systems level as well as at our own college

Routine/regular review of governance policies (distinct from developing significant changes to framework)

- Periodic review of all governance policies, including the code of conduct, to ensure that they reflect best practices under the current legislation



- May include working with a governance expert to undertake full-scale review of governance rules and policies and recommended revisions
  - Identification of specific policy gaps or problems, research and recommendations for change as needed
- Management of Individual council members
  - Working with the President and reporting to Council, address council member violations of the code of conduct or members who are otherwise unable to contribute positively to Council's work
- Rules of Order Review
  - Every few years Council should review the rules of order to make sure that they are easy to understand, relevant and include the most up-to-date legal requirements
- Nomination of committee members
  - Based on the terms of reference for committees and specific council roles and the information collected by staff and through the assessment process, recommend committee appointments for consideration by council



COLLEGE OF  
**PHYSIOTHERAPISTS**  
of ONTARIO

ORDRE DES  
**PHYSIOTHÉRAPEUTES**  
de l'ONTARIO

**Motion No.: 8.0**

**Council Meeting  
September 24-25, 2018**

**Agenda #8: Approval of Terms of Reference for Governance Committee**

**It is moved by**

\_\_\_\_\_

**and seconded by**

\_\_\_\_\_

**that:**

Council approves the terms of reference for the Governance Committee.



<b>Meeting Date:</b>	September 24 and 25, 2018
<b>Agenda Item #:</b>	8
<b>Issue:</b>	Approval of Terms of Reference for Governance Committee
<b>Submitted by:</b>	Shenda Tanchak, Registrar

**Issue:**

Having approved creation of a Governance Committee, does Council approve the Terms of Reference for the Committee set out below?

Does Council approve revisions to the Terms of Reference for the Executive Committee, the role of the President and the By-Laws which may be required in conjunction with creation of a Governance Committee?

**Potential Governance Committee Terms of Reference**

**Preliminary Decisions for Council:**

1. Should the Registrar be required to be a member of the Governance Committee?

**If yes, please go to Terms of Reference Version One**

**If no,**

2. Should it be *possible* for the Registrar to be a member of the Governance Committee?

**If yes, please go to Terms of Reference Version Two**

**If the Registrar will NOT be permitted to be a member of the Governance Committee, please refer to Terms of Reference Version Three**



## **Terms of Reference Version One (Registrar Required to be a Member)**

### **Role**

The Governance Committee is responsible for research, review and recommendations to enhance the quality of Council work through best governance practices.

### **Accountability**

The Governance Committee submits reports and recommendations to Council as required and provides an annual report to Council at its annual general meeting.

### **Duties**

1. Review all governance policies and processes and recommend changes within the College's control, following the approved schedule or as the need arises.  
This includes, among other things,
  - a. the terms of reference for all committees and roles on Council and committees
  - b. the by-laws and rules of procedure as they apply to Council or committee meetings
  - c. all governance policies and related by-laws including the Code of Conduct for Council members
2. Encourage Council development
  - a. Ensure candidates receive all information needed before election to Council
  - b. Oversee Council orientation, to ensure appropriate information is provided and understood during the early stages of Council service
  - c. Oversee ongoing programs for information sharing, continuing education and team building
3. Assess Council effectiveness
  - a. Ensure periodic assessment of Council's performance
  - b. Propose, as appropriate, changes in Council structure and operations
  - c. Provide ongoing advice to the President and other leaders on steps to enhance Council effectiveness
4. Make recommendations for Committee membership and Council leadership
  - a. Take the lead in Council leadership succession planning
  - b. Nominate Council members for appointment to College committees and working groups



5. Individual council member performance/contribution management
  - a. Receive from the President reports about all concerns related to Council member violations of the code of conduct or members who are otherwise unable to contribute positively to Council's work
  - b. Ensure that information about such concerns is appropriately collected and documented
  - c. Advise the President with respect to whether the issues should be brought to the attention of Council
  
6. Take leadership in research and recommendations towards comprehensive governance modernization, both at the policy and legislative level
  - a. Review existing governance research and structure and identify changes to enhance effectiveness of performance of the College's mandate
  - b. Identify and make recommendations about changes that can be made without legislative change
  - c. Identify and develop recommendations for legislative change, if required

## **Composition**

Council will ensure, as far as possible, that the Committee has governance expertise.

The total number of Governance Committee members shall be five.

The Committee must include the President, one public and one academic member of Council and the Registrar.

It must include at least one elected physiotherapist member of Council. If the President is an elected member of Council, the President fills this role.

Any available additional position should be filled by a governance expert who may be drawn from Council, if available, but who is not a member of Council if the required expertise is not available among Council members.

## **Term**

With the exception of the Registrar whose term is unlimited, members will serve for a term of two years whether or not they continue to serve on Council. The term is renewable once.

Council will appoint members of the Committee and its Chair at the annual general meeting.

## **Meetings**

The Committee will meet at minimum four times a year.

The Committee Chair will work with the Registrar to establish an agenda for Committee meetings. Each Committee member may suggest items for the agenda.

If the Committee Chair is unable to attend a meeting, he or she may identify an alternate Chair for that meeting.

A quorum for the transaction of business at any meeting of the Committee is three members, one of whom must be a publicly elected member of Council.

Staff will maintain a written record of decisions and recommendations from all meetings of the Committee. It will be made available to Council.

## **Staff support**

The Registrar or designate shall provide support to the committee.



## **Terms of Reference Version Two (Registrar Permitted to be a Member)**

### **Role**

The Governance Committee is responsible for research, review and recommendations to enhance the quality of Council work through best governance practices.

### **Accountability**

The Governance Committee submits reports and recommendations to Council as required and provides an annual report to Council at its annual general meeting.

### **Duties**

1. Review all governance policies and processes and recommend changes within the College's control, following the approved schedule or as the need arises.  
This includes, among other things,
  - a. the terms of reference for all committees and roles on Council and committees
  - b. the by-laws and rules of procedure as they apply to Council or committee meetings
  - c. all governance policies and related by-laws including the Code of Conduct for Council members
2. Encourage Council development
  - a. Ensure candidates receive all information needed before election to Council
  - b. Oversee Council orientation, to ensure appropriate information is provided and understood during the early stages of Council service
  - c. Oversee ongoing programs for information sharing, continuing education and team building
3. Assess Council effectiveness
  - a. Ensure periodic assessment of Council's performance
  - b. Propose, as appropriate, changes in Council structure and operations
  - c. Provide ongoing advice to the President and other leaders on steps to enhance Council effectiveness
4. Make recommendations for Committee membership and Council leadership
  - a. Take the lead in Council leadership succession planning
  - b. Nominate Council members for appointment to College committees and working groups





5. Individual council member performance/contribution management
  - a. Receive from the President reports about all concerns related to Council member violations of the code of conduct or members who are otherwise unable to contribute positively to Council's work
  - b. Ensure that information about such concerns is appropriately collected and documented
  - c. Advise the President with respect to whether the issues should be brought to the attention of Council
  
6. Take leadership in research and recommendations towards comprehensive governance modernization, both at the policy and legislative level
  - a. Review existing governance research and structure and identify changes to enhance effectiveness of performance of the College's mandate
  - b. Identify and make recommendations about changes that can be made without legislative change.
  - c. Identify and develop recommendations for legislative change, if required.

## **Composition**

Council will ensure, as far as possible, that the Committee has governance expertise.

The total number of Governance Committee members shall be five.

The committee must include the President, one public and one academic member of Council.

The committee must include at least one elected physiotherapist member of Council. If the President is an elected member of Council, the President may fill this role.

Available additional positions should be filled by a governance expert who is not a member of Council if the required expertise is not available among Council members. The Registrar is eligible to fill one of these positions.

## **Term**

Members will serve for a term of two years whether or not they continue to serve on Council. The term is renewable once.

Council will appoint members of the Committee and its Chair at the annual general meeting.

## **Meetings**

The Committee will meet at minimum four times a year.

The Committee Chair will call meetings.

The Committee Chair will work with the Registrar to establish an agenda for Committee meetings. Each Committee member may suggest items for the agenda.

If the Committee Chair is unable to attend a meeting, he or she may identify an alternate Chair for that meeting.

A quorum for the transaction of business at any meeting of the Committee is three members, one of whom must be a publicly elected member of Council.

Staff will maintain a written record of decisions and recommendations from all meetings of the Committee. It will be available to Council.

### **Staff support**

The Registrar or designate shall provide support to the committee.



## **Terms of Reference Version Three (Registrar Not Permitted to be a Member)**

### **Role**

The Governance Committee is responsible for research, review and recommendations to enhance the quality of Council work through best governance practices.

### **Accountability**

The Governance Committee submits reports and recommendations to Council as required and provides an annual report to Council at its annual general meeting.

1. Review all governance policies and processes and recommend changes within the College's control, following the approved schedule or as the need arises.  
This includes, among other things,
  - a. the terms of reference for all committees and roles on Council and committees
  - b. the by-laws and rules of procedure as they apply to Council or committee meetings
  - c. all governance policies and related by-laws including the Code of Conduct for Council members
2. Encourage Council development
  - a. Ensure candidates receive all information needed before election to Council
  - b. Oversee Council orientation, to ensure appropriate information is provided and understood during the early stages of Council service
  - c. Oversee ongoing programs for information sharing, continuing education and team building
3. Assess Council effectiveness
  - a. Ensure periodic assessment of Council's performance
  - b. Propose, as appropriate, changes in Council structure and operations
  - c. Provide ongoing advice to the President and other leaders on steps to enhance Council effectiveness
4. Make recommendations for Committee membership and Council leadership
  - a. Take the lead in Council leadership succession planning
  - b. Nominate Council members for appointment to College committees and working groups
5. Individual council member performance/contribution management



- a. Receive from the President reports about all concerns related to Council member violations of the code of conduct or members who are otherwise unable to contribute positively to Council's work
  - b. Ensure that information about such concerns is appropriately collected and documented
  - c. Advise the President with respect to whether the issues should be brought to the attention of Council
6. Take leadership in research and recommendations towards comprehensive governance modernization, both at the policy and legislative level
- a. Review existing governance research and structure and identify changes to enhance effectiveness of performance of the College's mandate.
  - b. Identify and make recommendations about changes that can be made without legislative change.
  - c. Identify and develop recommendations for legislative change, if required

## **Composition**

Council will ensure, as far as possible, that the Committee has governance expertise.

The total number of Governance Committee members shall be five.

The committee must include the President, one public and one academic member of Council.

It must include at least one elected physiotherapist member of Council. If the President is an elected member of Council, the President may fill this role.

Available additional positions should be filled by a governance expert who is not a member of Council if the required expertise is not available among Council members. The Registrar is not eligible to fill one of these positions.

## **Term**

Members will serve for a term of two years whether or not they continue to serve on Council. The term is renewable once.

Council will appoint members of the Committee and its Chair at the annual general meeting.

## **Meetings**

The Committee will meet at minimum four times a year.

The Committee Chair will call meetings.

The Committee Chair will work with the Registrar to establish an agenda for Committee meetings. Each Committee member may suggest items for the agenda.

If the Committee Chair is unable to attend a meeting, he or she may identify an alternate Chair for that meeting.

A quorum for the transaction of business at any meeting of the Committee is three members.

Staff will maintain a written record of decisions and recommendations from all meetings of the Committee. It will be available to Council.

### **Staff support**

The Registrar or designate shall provide support to the committee.

### **Decision for Council**

1. Does Council approve Version One of the proposed Terms of Reference for the Committee?

If not,

2. Does Council approve Version Two of the proposed Terms of Reference for the Committee?

If not,

3. Does Council approve Version Three of the proposed Terms of Reference for the Committee?



<b>Meeting Date:</b>	September 24 and 25, 2018
<b>Agenda Item #:</b>	9
<b>Issue:</b>	Approval of Revisions to Governance Policies and By-Laws Pursuant to the Creation of a Governance Committee
<b>Submitted by:</b>	Shenda Tanchak, Registrar

**Issue**

Having approved Terms of Reference for a Governance Committee, some corresponding changes are required in other governance documents.

**Governance Policy #1.5, Role of President**

The [Role of the President](#) does not change significantly with the creation of the Governance Committee.

Paragraph 8 of the President’s responsibilities currently says:

Receive all matters directed to the attention of Executive Committee and Council and review and determine, with the Executive Committee as appropriate, a best course of action on such matters related to the performance of committees or Councilors.

This paragraph ought to be expanded to include Committee member performance as well as changed to reflect that the President’s partner in this work would be the Governance Committee. The paragraph should be changed to say:

Receive all concerns related to the conduct or performance of a Councilor or of a Council committee member and bring these to the attention of the Governance Committee for advice with respect to whether the issues should be brought to the attention of Council.

Paragraph 11 contains the only other change required by creation of the Governance Committee. It requires that the President establish a performance management system that includes providing feedback and managing performance issues. This paragraph should be deleted as the responsibility for the assessment system would now belong to the Governance Committee and management of performance issues is dealt with in paragraph 8, above.



### Decision for Council

1. Does Council agree to revise paragraph 8 of Governance Policy #1.5, Role of the President as described above and to remove paragraph 11?

### Governance Policy #3.3, Executive Committee Terms of Reference

The [Executive Committee's Terms of Reference](#) will require more changes than the role of President. A few years ago, in recognition that some governance responsibilities were not assigned to any committee, these were added to the Executive Committee's Terms of Reference. Creation of a specific expert committee to manage such issues means that some of those additions should now be reversed.

Paragraph 1 under "Duties" contains duties that will move to the Governance Committee.

That paragraph currently reads as follows:

1. Governance Excellence
  - a. To regularly monitor, evaluate and recommend practices that will promote and enhance overall governance excellence at both the level of Council and Committee.
  - b. To determine which Councilors should be encouraged to participate in educational opportunities.
  - c. To determine which Councilors should be funded to attend the educational
  - d. conferences that the College targets for Councilor's attendance each year by assessing applications for funding.

This paragraph should be deleted to enhance role clarity and avoid confusion.

Paragraph 2 (d) creates the duty to recommend committee, task force or advisory group slates to Council. This duty would also move to the Governance Committee, so this section should be omitted from this policy.

### Decision for Council

2. Does Council agree to deleted paragraph 1 and paragraph 2(d) from Governance Policy #3.3, Executive Committee Terms of Reference?

### **Governance Policy 8.4, Selection of Individuals to Committees etc.**

[This policy](#) identifies the Executive Committee as the body that makes decisions about appointments to committees. Throughout the policy, the editorial change should be made to replace “Executive Committee” with “Governance Committee”

#### **Decision for Council**

3. Does Council agree to replace “Executive Committee” with “Governance Committee” throughout Policy #8.4?

#### **By-Laws Appendix C – Code of Conduct**

The only changes required are in paragraph 3 of the [Sanctions section](#) of Appendix C of the by-laws.

This paragraph currently says:

After review of the material and dependent on the issue, the President has the discretion to either meet with the Councilor or Committee member and provide individual coaching, or to raise the matter for Council’s consideration. At any time, the President may seek advice from the Executive Committee and/or the Registrar. All decisions taken are to be recorded and kept in the member’s corporate file.

This paragraph should be replaced as follows:

After review of the material and consultation with the Governance Committee, the President may decide not to bring the matter forward to Council for a decision under the following conditions:

- if the President and the Governance Committee are of the opinion that no breach of the Code of Conduct has occurred
- if the President and the Governance Committee form the opinion that a breach did occur but that it was minor in nature, unlikely to be repeated and not indicative of a pattern of behaviour.

All decisions are to be recorded and kept in the member’s corporate file and reported to Council.





## Decision for Council

4. Does Council agree to replace paragraph 3 of the Sanctions section of Appendix C of the College By-Laws as suggested here?

## Agenda #11

### A Path to More Effective Regulation Presentation

Agenda #12  
Case Studies and Decision-Making  
Workshop



COLLEGE OF  
**PHYSIOTHERAPISTS**  
of ONTARIO

ORDRE DES  
**PHYSIOTHÉRAPEUTES**  
de l'ONTARIO

**Motion No.: 13.0**

**Council Meeting  
September 24-25, 2018**

**Agenda #13: Reconsideration of the Advertising Standard**

**It is moved by**

\_\_\_\_\_

**and seconded by**

\_\_\_\_\_

**that:**

Council reaffirms the current Advertising Standard as fit for purpose.

<b>Meeting Date:</b>	September 24-25, 2018
<b>Agenda Item #:</b>	13
<b>Issue:</b>	Advertising Standard: Emerging Issues
<b>Submitted by:</b>	Rod Hamilton, Associate Registrar, Policy & Quality Assurance Téjia Bain, Junior Policy Analyst

## Issue

Is the current Advertising Standard fit for purpose?

The Inquiries, Complaints and Reports Committee has requested that Council consider revisiting the Advertising Standard in light of concerns about enforcement and its public protection value.

## Background

The Advertising Standard has undergone extensive review over the last five years. Even before its most recent review during the 2014-2017 Standards Review Project, Council was made aware of issues with non-compliance and enforcement of the Advertising Standard<sup>1</sup>. After a consultative workshop at one Council meeting, and discussions about the Standard at three separate Council meetings, Council approved the current Advertising Standard in September 2016. The standard is now simpler and easier to understand, but still reflects the rules and prohibitions that existed in previous versions.

When the Advertising Standard was approved, Councillors made a commitment to enforce the standard in order to address concerns about non-compliance.

In the summer of 2017, staff conducted an audit of physiotherapy practices that had websites:

- 4,364 websites were reviewed (covering 8,463 PTs);
- 2,762 PTs (32.6%) were found to be in breach of the Advertising Standard.

Each physiotherapist who was in breach was emailed some educational information about the breach and how to fix it. These websites were reviewed again a month later. While the majority of PTs made changes, some did not. If they were still in breach, the PT received a second email indicating that they were required to change their website or Facebook pages by a certain date. They were advised that if changes were not made, the Registrar would consider whether or not to initiate a formal investigation.

<sup>1</sup> See materials from the December 2014 Council meeting. Retrieval from [www.collegept.org](http://www.collegept.org)

At this stage, around 100 members remained in breach. The next step required by the *Regulated Health Professions Procedural Code*<sup>2</sup> is consideration by the Inquiries, Complaints and Reports Committee (ICRC) in order for the Registrar to initiate an investigation<sup>3</sup>.

At its June 2018 meeting, the ICRC was presented with the first 19 cases of members who remained in breach of the standard. The ICRC deferred a decision about next steps in these matters and requested that Council revisit the Advertising Standard because of concerns about enforcement and its public protection value.

### **Why did the ICRC ask for Council's direction before taking further action?**

The ICRC identified concerns about the Advertising Standard which caused it to have reservations about enforcement.

### *Does the standard accurately reflect the expectations of the profession about advertising?*

- Standards are intended to reflect the expectations of the profession about how the average professional would conduct himself or herself. The College consults with the membership in order to determine their expectations before Council considers approving standards.
- During consultation for the Advertising Standard, the College received mixed views about the reasonableness of the expectations. While most agreed that members would be able to comply with the expectations, some respondents commented that more guidance was needed on how to apply the expectations because of how much variety there is in healthcare advertising today<sup>4</sup>. Others expressed that it was too restrictive in some sections, specifically on the prohibition of testimonials.
- Since adoption of the standard, the College has continued to receive feedback from representatives of private practitioners who assert that it is unnecessarily restrictive and inhibits their ability to fairly compete with each other and with other health care practitioners.

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<sup>2</sup> Regulated Health Professions Act, Schedule 2, section 25

<sup>3</sup> The next step referred to here is not a final decision, but the technical interim step of confirming the Registrar's appointment of an investigator. While preliminary information has already been gathered, the appointment is required before notifying the registrant of the investigation. After this, the registrant may provide a response and the ICRC would consider all the facts and determine the appropriate outcome of the matter.

<sup>4</sup> For example, patients can provide feedback on services in a variety of ways besides reviews on social media, such as by giving a Facebook page or Instagram post a "like" or "thumbs up". While this kind of feedback can be influential, it is not restricted by the standard.

Are members able to control this element of their practice?

- The number of private clinics owned by non-physiotherapists is increasing. These clinic owners are not bound by the rules of the College and therefore have no obligation to meet the expectations of the Advertising Standard.
- During the audit, some physiotherapists informed the College that they have no control over advertisements made on their behalf by their employers. In most circumstances, employers were willing to make the appropriate changes to their advertising in order to be compliant with the standard. However, some employers were not, leaving the physiotherapists in breach of the standard.

Is our standard overly protective of the public?

- Research has shown that the level of concern from the public about physiotherapy advertising is relatively low:
  - At their June 2018 meeting the Citizens Advisory Group indicated that they had no concerns about physiotherapy advertising. They stated that they were informed consumers who felt capable of making their own decisions about what health care provider to see and were more concerned about other practice issues like infection control and boundaries<sup>5</sup>.
  - Last August, participants in a patient focus group said they are most likely to find a physiotherapist through their doctor or by word of mouth; they would rarely rely on advertisements to make a choice about a physiotherapy provider. Participants also said that they understand there are better and worse sources of information on the internet, but overall, they trust their ability to discern between a good and bad website<sup>6</sup>.
  - A recent study conducted by Advertising Standards Canada indicated that consumer awareness about influential marketing has increased in 2018 with those under 35 years of age more likely to purchase on the basis of an influencer's recommendation<sup>7</sup>. The study results also revealed that advertising for health therapies was among the least trusted types of advertisements.

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<sup>5</sup> Citizen Advisory Group Summary Report 2018-06-23. Available from <https://www.collegept.org/patients/get-involved-citizens-advisory-group>

<sup>6</sup> For a copy of the full report please email College staff.

<sup>7</sup> Advertising Standards Canada, 2018. Consumer Perspectives on Advertising. 2018 May. Available from <https://www.adstandards.ca/en/ASCLibrary/consumerResearch.aspx>

*Is enforcement of the Advertising Standard the best use of College resources?*

- About 100 physiotherapists remained in breach of the Advertising Standard after the audit was completed. The preparation and decision writing for 100 case files would require approximately 6 months of full-time work for an investigator. The College may need to hire an additional staff person to focus solely on the cases identified through the advertising audit.
- Based on program data for the average number of cases reviewed by the ICRC, it would take approximately 8 full-day meetings in order to review the 100 case files.
- Exponential costs can also be incurred when members going through the complaints process as a result of the advertising audit report similar breaches of their colleagues to the College<sup>8</sup>.

### Implications

*What are the implications of reaffirming the Advertising Standard?*

By reaffirming the current Advertising Standard, Council would:

- Confirm its commitment to enforce the standard.
- Endorse the approach of using more restrictive rules to protect the public from harmful advertising.
- Recognize that staff and the ICRC will make accommodations for the additional resources and time required to address case files from the advertising audit.
- Acknowledge and accept that the College could experience an increase in the number of reports made by members on advertising breaches of their colleagues.

*What are the implications of revisiting the Advertising Standard?*

By giving direction to revisit the Advertising Standard, Council would:

- Affirm that changes to the standard are required to address the concerns identified<sup>9</sup>.
- Decide whether to put all advertising matters on hold until the standard has been changed. A decision to put these matters on hold would mean:
  - The ICRC can decide not to approve investigations for cases from the audit based on this direction.
  - Staff would manage incoming reports and complaints about advertising in the interim<sup>10</sup>.

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<sup>8</sup> Of the 25 advertising-related files for the year 2018 so far, 21 were reports made by physiotherapists reporting on advertising breaches of their colleagues. These files are not included in the count from the advertising audit.

<sup>9</sup> Staff plans to bring forward recommendations for these changes at the next Council meeting in December.

<sup>10</sup> Note that the College may choose not to investigate some reports received from members, but we are required by law to investigate all formal complaints from the public. As of the time of writing the College has received 4 formal complaints for the year 2018.



**Decision sought:**

Does Council reaffirm the current Advertising Standard as fit for purpose?

**Attachments:**

- Appendix 1: Advertising Standard
- Appendix 2: Background information

## **Appendix 1: Advertising Standard**

**Date Approved:** September 21, 2016

**In Effect:** January 1, 2017

### **1. Authority and Responsibility**

Physiotherapists are responsible for any advertisement on their behalf.

### **2. Truth in Advertising**

Advertisements must be true, accurate, and verifiable. This means that the physiotherapist must be able to prove that the information in the advertisement is true.

Advertisements must not mislead.

Advertisements must be easy for consumers to understand.

### **3. Advertising Content**

Advertisements must only contain information about services for conditions that the physiotherapist is competent to diagnose and to treat.

Advertisements must not state or imply a guarantee of treatment results.

Advertisements must not contain any direct, indirect, or implied testimonials or endorsements.

Advertisements must not contain references to third-party websites or publications that carry testimonials or endorsements of physiotherapists.

### **4. Claims of Superiority**

Advertisements must not state or imply that a physiotherapist's services are better than those offered by other physiotherapists.

Advertisements must not state or imply that a certain brand or product is better than others.

### **5. Advertising about Prices**

If an advertisement offers discounted prices for packaged or bundled services, it must clearly state that there is still the option to buy one service at a time. It must also make it clear that there is an option to receive a refund for unused services.

## Glossary

### **Advertising:**

Advertising is any message in a public medium or in a public space promoting a service or a product.

### **Endorsements:**

An endorsement is the act of giving public approval or support to someone or something. Endorsements are a specific type of advertising that usually employs a celebrity or a professional to say good things about a product or service. Sometimes an endorsement and a testimonial might be the same thing.

### **Mislead:**

Leaving out important information or including information that is irrelevant or distracting.

### **Testimonials:**

A testimonial is a written or spoken statement in which someone says that they used a product or service and says or implies that they benefitted from or liked it, or a written or spoken statement that praises someone's work, skill, or character, for example.

### **Treatment:**

To determine whether the activity performed by the physiotherapist assistant was treatment, ask yourself if the activity was part of the physiotherapist's treatment plan, for example applying modalities, exercises, gait training, etc. Things such as tidying the treatment area, removing an ice pack or escorting patients to and from the treatment area would likely not be classified as treatment.

### **True, accurate, and verifiable:**

Whatever you say in your advertisement must have some independent proof to verify it. Ask yourself how you could prove to the College that the statement in the advertisement were true. Different kinds of advertising claims will require different kinds of proof.

For example, a claim about clinical outcomes might require the same kinds and level of proof that you would see in a peer-reviewed journal. Other types of statements, such as saying "parking is free for patients" would simply require that the claim be true and could be double checked by the College if necessary.

**Understand:** By being clearly laid out and written in language that is easy for the average person to understand

## Appendix 2: BACKGROUND INFORMATION – Reconsideration of the Advertising Standard

The Inquiries, Complaints and Reports Committee (ICRC) has requested that Council consider revisiting the Advertising Standard. The reasons for this request have been described in the relevant briefing note (re: Issue: *Reconsideration of the Advertising Standard*).

This background information was prepared to assist Councillors in determining whether the current Advertising Standard provides the appropriate level of public protection. Staff will take Councillors through a brainstorming exercise to help them come to a consensus about this matter.

### Why is advertising regulated?

Advertising is often used as a communication tool to help professionals to promote their services, attract patients, and increase revenue<sup>1</sup>. When done in good faith, advertising can be a helpful way for consumers to find information about the services they need or want. However, a problem arises when consumers are put at risk of receiving unnecessary or even harmful services when promoters use false or misleading advertisements.

Healthcare is a distinctive field in that in exchange for the expertise of the health care provider, patients put themselves in a vulnerable position of dependency. This means they must trust the health professional to put their needs and interests over his or her private and personal interests<sup>2</sup>. To ensure that health professionals maintain this ethical principle and that patients have accurate information about the services a provider offers, advertising of health services is regulated.

Historically, the advertising rules of most Ontario health professions (including the College's) have been based on guidelines for advertising that were developed by the Ministry of Health in a pre-social media world. Recent communications with the Ministry of Health and Long-Term Care staff indicates that the government has not given any recent direction on updating their advertising guidelines.

### Box 1: Statutory legislation that governs advertising

Professional Misconduct Regulation under the *Physiotherapy Act*, Section 1. – defines actions that are considered unprofessional in practice. Members of the profession are held accountable to this regulation when they demonstrate misconduct in practice.

*It is an act of professional misconduct to:*

- 21. Represent qualifications in a manner that is false, misleading or deceptive*
- 25. Advertise, unless the advertisement is accurately and fairly presents verifiable information to assist a patient in choosing whether to engage the services of the member*

The Competition Act, Section 74.01(1) – federal law that governs most business conduct in Canada with the purpose of maintaining and encouraging competition.

*A person engages in reviewable conduct who,*

- (a) makes a representation to the public that is false or misleading in a material respect;*
- (b) makes a representation to the public in the form of a statement, warranty or guarantee of the performance, efficacy or length of life of a product that is not based on an adequate and proper test thereof, the proof of which lies on the person making the representation; or*
- (c) makes a representation to the public in a form that purports to be:
 
  - (i) a warranty or guarantee of a product, or*
  - (ii) a promise to replace, maintain or repair an article or any part thereof or to repeat or continue a service until it has achieved a specified result, if the form of purported warranty or guarantee or promise is materially misleading or if there is no reasonable prospect that it will be carried out.**

## The History of our Advertising Standard

As new technologies have emerged to promote services, the College has updated its advertising rules to ensure physiotherapist accountability. The first version of the Advertising Standard was approved by Council in December 2007. Since that time, concerns about compliance with and enforcement of the standard were raised within the different program areas of the College on several occasions.

In 2014, the College underwent a major review of all its standards. The Advertising Standard was one of the first to be reviewed as part of the 2014-2017 Standards Review Project.

Throughout the course of three Council meetings, Councillors considered the pros and cons of allowing the use of testimonials, endorsements, reviews, brand names, and claims of superiority in advertisements about physiotherapy services. After considering all possibilities, Council decided to prohibit all of these forms of advertising and made a commitment to enforce these rules.

The final draft of the current Advertising Standard was approved with an effective date of January 1, 2017. For a complete timeline of the development of the standard, please see Box 2.

### Box 2: Advertising Standard development

The College's Advertising Standard has been the subject of two reviews over the last five years due to concerns raised about compliance with and enforcement of the College's advertising rules. The following is a timeline of the development of the current Advertising Standard.

- After discussion about non-compliance with the Advertising Standard at their December 2013 meeting, Council recommended that staff gather additional information about the scope of the non-compliance issue in order to guide any decisions about enforcement options.
- The Advertising Standard was one of the first to be reviewed as part of the 2014-2017 Standards Review Project. Focus groups with stakeholders were convened at the October 2015 Council meeting to discuss the expectations and possible changes to the Advertising Standard.
- A first draft of the standard was presented to Council at the December 2015 meeting. Council was asked to consider the pros and cons of allowing the use of testimonials, endorsements, reviews, and brand names in advertisements about physiotherapy services. After considering all possibilities, Council decided to prohibit all of these means of advertising and made a commitment to enforce these rules.
- At the March 2016 Council meeting, staff asked for Council's direction on whether members should be permitted to use evidence-based claims of superiority in advertising. An outcome measurement tool promoted by the CPA was being used by PTs to collect and compare data about patient outcomes and satisfaction, and members wanted to know if the data could support the use of ads that use claims of superiority. Council did not reach a decision about allowing comparative advertising with restrictions because of concerns about enforcement. Council asked staff for more information.
- At the June 2016 meeting, Council approved the circulation of a draft standard for consultation with stakeholders. The draft standard included an expectation that permitted advertisements to use claims of superiority so that Council could gather the perspective of members and other stakeholders on this issue.
- While most respondents supported allowing physiotherapists to use ads that use claims of superiority provided the information is supported by true, accurate and verifiable data, Council decided against allowing it on the basis that the data from outcome measurement tools was not always necessarily true, accurate and verifiable. After making several language changes, the final draft standard was approved with an effective date of January 1, 2017.

## What is the level of compliance with the current Advertising Standard?

After the Advertising Standard was approved, Council directed staff to undertake measures to ensure compliance with the new standard. The advertising audit emerged from this direction. The audit of physiotherapy practices that had websites revealed that 32.6% of physiotherapists were in breach of the standard. The websites of hospitals and major physiotherapy conglomerates (eg. LifeMark) were not included in the audit.

After notifications were sent to members in breach of the standard asking them to correct their advertisements, 0.6% of physiotherapists (approximately 100) remained in breach.

## Causes of breaches of the Advertising Standard

Historically, most issues of non-compliance with the Advertising Standard have arisen from the prohibitions on use of testimonials and claims of superiority. When the advertising audit was completed in the summer of 2017, many of the breaches identified were concerning these

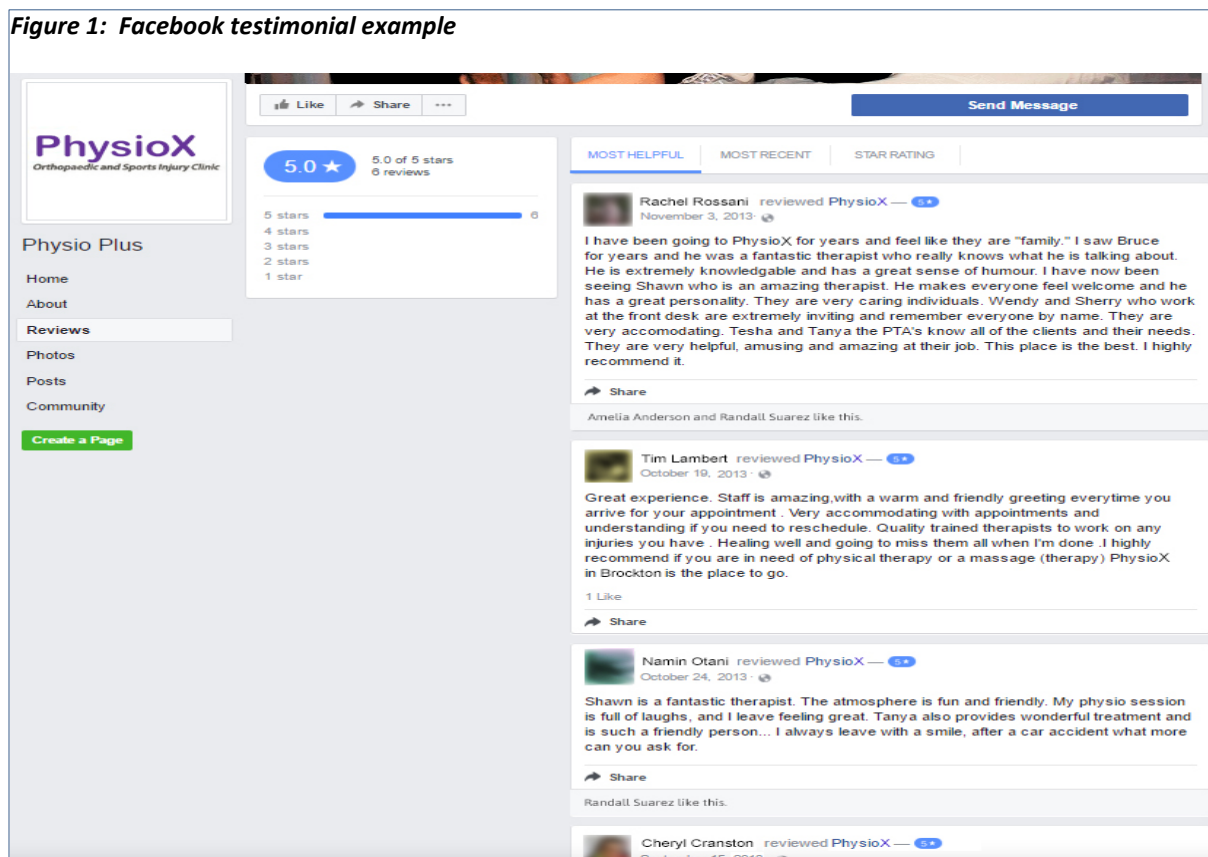
issues. The breach with the most pushback from members and their employers was about the use of Facebook testimonials. Figure 1 shows an example of a Facebook testimonial.

The rationale behind Council's decision to prohibit the use of testimonials and claims of superiority was:

- **Use of testimonials:** When testimonials are used for advertising purposes, even if they are true, they are inherently misleading to the public because the testimonials presented are almost always chosen for their positive impressions of the practice, and equal space is often not given to negative comments.
- **Claims of superiority:** It is difficult to objectively determine if claims of superiority are true, accurate and verifiable given the subjective nature of the data.

All of the 19 cases files of members in breach of the standard that were brought before the ICRC in June were about either use of testimonials or claims of superiority.

**Figure 1: Facebook testimonial example**



**What does the public think about physiotherapy advertising?**

Recent feedback from patients and members of the public indicated that public concern about physiotherapy advertisements is relatively low. Responses gathered from the Citizen Advisory Group<sup>3</sup>, a patient focus group<sup>4</sup>, and a group of Canadians surveyed by Advertising Standards Canada<sup>5</sup> indicate the following:

- Patients feel informed enough to make their own decisions about which health care provider to see, with or without seeing an advertisement.
- People are most likely to find a physiotherapist through their doctor or by word of mouth than by an advertisement.
- The public views advertisements for health therapies with some skepticism and trusts their ability to discern between good and bad online advertisements.

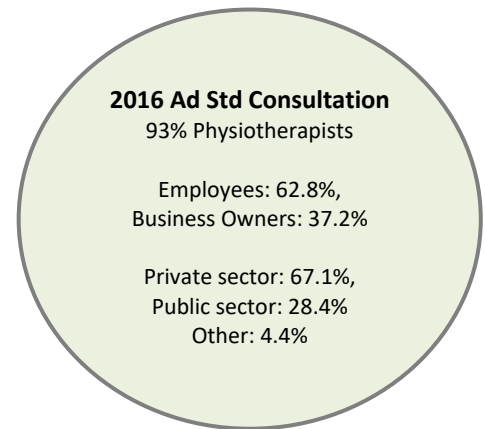
**What do members think about the Advertising Standard?**

When stakeholders were asked for feedback on the expectations of the Advertising Standard in 2016, almost all respondents agreed that members would be able to comply with all of the expectations. However, when asked for comments, concerns were raised about the reasonableness, interpretation and applicability of the standard. Section 1. *Authority and Responsibility* and section 3. *Advertising Content* received the most feedback.

While most respondents supported the content in section 1, some said that the College should be more explicit about how far the responsibility on the physiotherapist should go when it comes to advertisements made on their behalf that are in breach of the standard. If the creator of the ad (usually the employer) is unwilling to change it, the physiotherapist in these circumstances risks practicing while being in breach of the standard or potentially losing their source of income because they do not want to practice in such an environment.

Some commentators on section 3 suggested that testimonials should be allowed when they are unsolicited and meet the true, accurate and verifiable criteria. Others were concerned that the prohibitions in this section did not allow physiotherapists to compete on an even playing field with other regulated health professionals who have less strict rules about advertising.

After the adoption of the standard, the Practice Advisors received a high volume of calls from members asking for further guidance on how they can comply with the standard. While most members took the steps to ensure compliance, some were unable to because their employers were unwilling to change their ads. Others expressed that some expectations of the standard were too restrictive (specifically the prohibition on using testimonials and Facebook reviews) and made it difficult for them to compete with other health care providers who have less restrictive advertising rules. Practice Advisors have indicated, however, that calls about the Advertising Standard have decreased significantly since the advertising audit was completed.



**Recent changes to advertising rules of other regulators**

The College’s Advertising Standard aligns with the advertising rules of most health regulators in Canada which are foundationally grounded in restricting advertising that is false or misleading.

In recent years, a few health Colleges in Ontario have made changes to their advertising rules for various reasons.

- The College of Chiropractors of Ontario permits its members to use testimonials on websites and other forms of advertising mediums<sup>6</sup>. In any other form of advertising besides websites, only testimonials that refer to the benefits of chiropractic services may be used. Amendments were made in February 2017 to the definition of advertising in the Advertising Standard to include electronic media, such as websites and social media.

- In March 2018, Council for the Royal College of Dental Surgeons of Ontario unanimously approved amendments to the College's Professional Misconduct Regulation under the Dentistry Act (O. Reg 853/93), removing the restriction on making comparisons with another member or practice. Council made this change based on recommendations to address issues that dentists face with advertising and handling social media<sup>7</sup>. These changes have not yet been adopted by the government.
- The College of Audiologists and Speech-Language Pathologists distributed guidelines on advertising in September 2016 to address questions they received from their members about the use of testimonials, endorsements, referral programs and "free" giveaways. Their proposed Advertising Regulation prohibits the first three forms of advertising and allows members to promote "free" products as long as the ad is not misleading<sup>8</sup>.



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## References

- <sup>1</sup> Laliberté, M. Expert Opinion: Standards of Practice in Advertising. 2018 Mar. Cited 2018 Sep 5 from hearing materials of the Discipline Committee of the College of Physiotherapists of Ontario; CPO case no. 2015-0302 & 2015-0310 CPO vs. S. Brown. [For a copy of this material please contact College staff]
- <sup>2</sup> The Canadian Medical Protective Association. Recognizing boundary issues. 2014 Sep. [cited 2018 Sep 10] Available from <https://www.cmpa-acpm.ca/en/advice-publications/browse-articles/2014/recognizing-boundary-issues>
- <sup>3</sup> Citizen Advisory Group Summary Report 2018-06-23. 2018 Jun. [cited 2018 Sep 6] Available from <https://www.collegept.org/patients/get-involved-citizens-advisory-group>
- <sup>4</sup> For a full copy of the report from the patient focus group please email College staff.
- <sup>5</sup> Advertising Standards Canada, 2018. Consumer Perspectives on Advertising. 2018 May. [cited 2018 Sep 6] Available from <https://www.adstandards.ca/en/ASCLibrary/consumerResearch.aspx>
- <sup>6</sup> College of Chiropractors of Ontario Council Materials. 2017 Feb 28. [cited 2018 Sep 10] Available from <https://www.cco.on.ca/about-cco/who-we-are/council-meetings/>
- <sup>7</sup> Royal College of Dental Surgeons of Ontario. Council Highlights for March 8, 2018. [cited 2018 Sep 10] Available from <https://www.rcdso.org/en-ca/rcdso-members/dispatch-magazine/articles/1939>
- <sup>8</sup> College of Audiologists and Speech-Language Pathologists of Ontario. Proposed Advertising Regulation 2013. [cited 2018 Sep 10] Available from <http://www.caslpo.com/members/resources/legislation-regulations-and-by-laws>

<b>Meeting Date:</b>	September 24 & 25
<b>Agenda Item #:</b>	14
<b>Issue:</b>	Q1 Variance Reporting
<b>Submitted by:</b>	Robyn MacArthur and Shenda Tanchak

**Issue:**

The Q1 Financial Reports are attached for review.

**Background**

We often refer to our zero-based budgeting process. In simple terms, all that means is that we plan to spend based on actual predicted costs for every single item, rather than budgeting based on past experience plus an allowance for inflation. This is a much more cumbersome process and we aren't always accurate, but it permits Council to closely monitor the planned expenses in association with the planned projects. At budget time, Council could determine that a particular project was not worth the cost, for example.

When we talk about variances, we are referring to the differences between the amount that we planned to spend and the amount that we actually did spend.

Historically, variances in the first quarter have been quite high. There are two main reasons for this. The first is that the budget is planned six months before the expenses occur, so costs can change. The second is that we have often anticipated that projects would get underway as soon as the fiscal year begins, when, in fact, the costs associated with new projects don't begin to be billed until later on. This year we recognized that and budgeted for less spending in the first quarter. This seems to have worked because our expenses are almost exactly as budgeted: overall we have spent 98.26% of what we had planned, although there are still some significant variances in specific areas.

**Key Variances**

**Income**

The Income section of the report has much more detail than we have tracked before. We have segregated the administrative fees (i.e. for costs of printing wall certificates and similar things) from the registration fees and have identified specific types of administrative fees. From an oversight perspective, this may be more detail than you need, but we find it helpful in terms of predicting future income in this budget line. The long-term value of tracking this data will provide a better understanding of where our membership is spending their money with the College, which will, in turn allow us to plan better for servicing them.

You will see that we have some large variances in this area. It may be that the annual registration renewal process prompted more requests than we can expect for the rest of the year and our annual predictions may yet prove to be accurate.

## **Expenses**

Expenses are largely on budget. If we have spent more than 5% over or under the budget, you will find an explanation for the difference in the Variance Report, at Appendix A.

Executive Committee costs were higher than budgeted due to the unplanned meetings held by Executive Committee between June 7 and 22, 2018 and to the costs associated with obtaining a legal opinion that had not been anticipated by Council. Each budget line provides an explanation of the specific variance. Overall the costs of these Executive Committee activities have been \$3,675 to date. Two claims for preparation time by the Vice President (totalling \$552) remain outstanding (pending provision of additional information and approval by the President) at the time of writing.

## **2019 Forecast**

We are concerned that the alignment of budget to expenses in this quarter may potentially be misleading.

We have developed a spending forecast because some changes have occurred since the budget was approved which are likely to have an impact on actual spending. The anticipated increases in spending are outlined below. They are somewhat offset by some known decreases which will appear in the variance reports through the year. The predicted impact on the budget takes the decreases into account.

At the time of writing, we expect that we will finish this year about \$160,000 over budget.

The increases that we anticipate are as follows:

- Council Education – possible increase of \$25,000 based on Council’s direction for further education and/or need for a governance review and/or a Governance Committee
- Temporary Staff – certain increase of \$60,000 for staffing to improve implementation of and customer service around the new automatic on-line renewal system
- Professional Conduct Accrual Expense – required “book” increase of \$50,000, as recommended by the auditor.
- Amortization - this budget line will increase by \$35,395 as a result of a recommendation by our auditor to change the way we record information. Note that while this is a technical accounting change and is offset by a reduction in our rent payments, it does have an impact on our bottom line.
- Additional IT expenses – an increase of at least \$40,000 is known at this time for the cost of the QA Assessment Tool as the cost was unknown at the time of budget preparation, nor were we certain we would get to it in the current Fiscal year. Negotiations with Adoxio are ongoing, so this may rise.

## Balance Sheet

We have provided you with the year end and the Q1 2017 balance sheets as comparatives to the Q1 2018 statement. This is Appendix B.

You may find it is useful to note the change in the balances in the accounts over time.

For example:

- At year end, the credit card clearing account was high as we were in the midst of annual renewal. Once the annual renewal deadline has passed, as of mid-April, you can see that the balance in that account drops. This is a predictable trend.
- Prepaid Expenses are down from year end, but higher than last year because fees for activities taking place later in the year were paid for in Q1, earlier than last year.
- Fixed Assets are being amortized, and that the change from Year End is \$28,875 in net assets is the same amount as is shown as Amortization Expense.
- The deferred revenue section has been updated to separate the pro-rated fees from the full fee revenue.
  - When a physiotherapist renews his or her certificate at the beginning of the year, they pay the full annual fee. If they register part way through the year, they pay a pro-rated fee, based on the number of days left in the year. Historically we have recorded all registration income in one line.

### Individual budget items where spending has not met the target (within 5%):

The items are numbered in accordance with the Statement of Operations for ease of cross reference.

- |      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4008 | 85.24% - All service fees were captured in a lump sum last year and have now been budgeted individually (accounts 4015 to 4019). As you can see from the individual line items, our ability to predict actual revenues are impaired by two things: the demand for these services are unknown, and we have no specific historical data upon which to make predictions. Cannot predict if this will even out as the year carries on, but we will have better data from which to budget for next year. |
| 4007 | 109.53% - Fee Credits are the funds used by members who have previously resigned and are returning to practice. We hold them in this account until they are claimed. This is hard to predict year over year since in the 4 years that we have been offering fee credits to our members no apparent pattern has emerged.                                                                                                                                                                             |
| 4003 | 69.47% - The number of compensable remediation programs ordered by Committees was lower than estimates. Accurate predictions are difficult because the number of orders depends on the nature of the specific cases reviewed by the Committee.                                                                                                                                                                                                                                                      |

- 4001 99.3% - Registration Fees are on budget in total, but as you can see, we have separated out the various types of registration fees for our own future analysis. This will be useful for our budgeting, and will, over time, provide us with useful data on where our revenue is coming from. In the interim, we are not surprised by the volatility in the results because we had no hard historical data upon which to base our estimates.
- 5005 87.82% - Discipline Committee per diem expenses are below budget because of deferrals of hearings.
- 5006 109.8% - 4 additional hours of prep time were approved by the chair for a committee member.
- 5010 13.99% - Patient Relations per diems are lower than budget because only 1 meeting took place (committee only meets to consider funding requests) and only the chair claimed per diem.
- 5012 81.88% - Registration Committee per diems are below budget because some members either didn't claim any prep time or less than was budgeted for.
- 5017 84.66% - 1 member of the committee didn't claim any prep time, and the budget was too high by \$80. Just an error in how the quarters were divided.
- 5053 85.38% - Council expenses are under budget, which included a Winery dinner, a photographer and individual car rentals. Subsequent to the finalization of the budget, different, and more cost-effective arrangements were made, and this resulted in the savings.
- 5055 85.56% - Discipline Committee expenses: as with Account 5005, expenses are under budget due to deferrals of hearings.
- 5056 197.31% - The over budget expense is the cost of the legal opinion obtained by Executive Committee.
- 5062 60.19% - One QA Committee member was unable to attend at the June meeting.
- 5300 88.02% - Some activities in Networking, Conferences and Travel expenses were deferred to Q2.
- 5505 79.55% - Some work delayed until Q2 as a result of database work in Q1.
- 5605 20.91% - French language services expense is under budget. Demand for translation is unpredictable and there is no year over year pattern.
- 5620 78.81% - A print project was delayed to allow the Communications team to focus on eliminating defects in the database after the go live had taken place.
- 5622 69.8% - In person communications expense is under budget. Outreach events budgeted in Q1 are now scheduled to occur in Q3.

- 5701 92.43% - Last year we were overbudget for Audit expense by a large amount. The budget for this year was set with the expectation that we had allowed enough, but with the desire to come in under budget.
- 5702 73.9% - Hearing expenses are under budget due to deferrals in hearings, therefore fewer expenses such as Court Reporting.
- 5760 26.12% - General Counsel expenses almost always come out to the same general amount each year, but the timing is unpredictable. Some legal opinions being sought in Q2 may actually bring us over budget by the end of Q2.
- 5761 83.85% - Again, deferrals have led to fewer demands for Independent Legal Advice in this quarter. The expense savings have been somewhat off-set by an increase in pre-hearing conferences.
- 5762 81.42% - As above, in lines 5702 and 5761, hearing counsel expenses are lower than budget, because of deferrals, but off-set by pre-hearing conferences.
- 5811 91.55% - For QA program development and evaluation, webinars were used instead of in-person meetings which resulted in lower costs versus budget.
- 5821 108.98% - QA assessor travel costs are higher than budget. When the new assessors were hired in summer of 2017 we did not have council's decision that QA program would stop during new program development. 5 new assessors were hired in late summer/early fall 2017. They completed all remote training about program. The last step in training was to observe 1 assessment and then to be observed. All new hires completed their observation report. We were in the process of matching the new assessors with observers (observations are budgeted as training) Because fewer assessments were available it was more difficult to match the new assessors with assessments, we went forward with the matches for the new hires to complete their practice/experience conducting interviews, and some of these which were budgeted in Q4, took place in Q1.
- 5823 100% - As above in line 5821, no Assessor training costs were budgeted for Q1.
- 5824 64.2% - The Assessor Onsite Assessment Fee is below budget because fewer assessments took place because once the previous year's target had been met, the program stopped selecting random assessments and there were very few carry over assessments into Q1.
- 5802 112.16% - The jurisprudence budget did not include HST.
- 5871 40.07% - QA Practice enhancement fees are below budget. The number of enhancements that the QA Committee deals with is unpredictable and depends on the nature of the particular matters considered by the Committee in any quarter.
- 5880 29.76% - Remediation expenses are well below budget, due to fewer cases going to remediation than anticipated. This is the offset to line 4003. The number and nature of the matters is unpredictable and depends on the nature of the particular cases and caseload considered by ICRC.

- 5890 85.86% - Sexual Abuse Therapy costs are below budget. There is no year-over-year predictability in this area. Note, however, we budgeted conservatively in order to be prepared for an increase in claims due to increased reports of concerns and general environmental awareness of this issue. To date we have not seen an increase in claims for therapy.
- 5902 94.27% - Actual costs for benefits are below budget because full time permanent staff costs are below budget, and also because the rate assumptions used for the budget were higher than actuals ended up costing.
- 5903 87.7% - Employer RRSP Contributions occur when a staff member has worked in a full-time permanent position for more than a year. The mixture of new hires (who haven't yet met the 1-year threshold) and contract positions has lowered the expense obligation.
- 5907 71.96% - Pressures on all staff due to problems with the quality of the database project as demonstrated at annual renewal meant that Q1 was too busy for staff recognition. We anticipate catching up on this budget line.
- 5911 94.97% - Government rates used in budget for CPP. Actuals are lower because gross salaries are slightly lower than budgeted.
- 5912 94.61% - Government rates used in budget for EI. Actuals are lower because gross salaries are slightly lower than budgeted.
- Net Income The surplus ends up being \$6,809.44 better than budgeted, or 105.32% of budget. Since revenues are virtually on budget at 98.88%, the surplus comes from a net savings on expenses. Despite an increased effort to predict the Q1 expense lines, some activities were necessarily delayed to ensure that the database launch and annual membership renewal were completed.

We are happy to discuss and answer any questions you may have regarding these statements.

	Q1			Full Year		Forecast		Notes for Council
	Apr - Jun 18	Budget	% of Budget	Budget	% of Budget	Budget	% of Budget	
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4008 · Admin Fees</b>								
<b>4019 · Prof Corp Application \$700</b>	6,300.00	6,000.00	105.0%	21,000.00	30.0%	21,000.00	30.0%	This is the first time that we have separated our administration and registration fees into separate categories. Our ability to predict actual costs is impaired by two things: the rules for administrative fees are relatively new so demand for the services is unknown and we have no historical data upon which to make predictions..
<b>4018 · Late Fees \$225</b>	4,950.00	5,625.00	88.0%	5,625.00	88.0%	5,625.00	88.0%	
<b>4017 · Wall Certificates \$25</b>	825.00	470.00	175.53%	1,880.00	43.88%	1,880.00	43.88%	
<b>4016 · Letter of Prof Stand / NSF \$50</b>	3,300.00	2,550.00	129.41%	10,100.00	32.67%	10,100.00	32.67%	
<b>4015 · Application Fees \$100</b>	13,900.00	19,700.00	70.56%	110,300.00	12.6%	110,300.00	12.6%	
<b>Total 4008 · Admin Fees</b>	<b>29,275.00</b>	<b>34,345.00</b>	<b>85.24%</b>	<b>148,905.00</b>	<b>19.66%</b>	<b>148,905.00</b>	<b>19.66%</b>	
<b>4007 · Registration fee credits</b>	-14,834.27	-13,543.04	109.53%	-35,823.84	41.41%	-14,834.32	100.0%	More PT's returned to practice (and used banked credits) than we anticipated based on previous experience
<b>4004 · Cost recovery from cost orders</b>	5,500.00	5,750.00	95.65%	23,000.00	23.91%	7,500.00	73.33%	
<b>4003 · Remediation Chargeback</b>	1,868.63	2,690.00	69.47%	10,760.00	17.37%	1,868.63	100.0%	ICRC made fewer remediation orders than budgeted. The number of orders is unpredictable as it depends on the nature of the particular cases and the caseload considered by ICRC.
<b>4001 · Registration Fees</b>								
<b>4021 · Cross Boarder Fee \$100</b>	0.00	200.00	0.0%	800.00	0.0%	800.00	0.0%	We are new to this segregation of revenue data, so tracking this year by type with allow for far more accurate predicitions in the years to come.
<b>4020 · Courtesy Registration Fee \$100</b>	0.00	300.00	0.0%	1,200.00	0.0%	1,200.00	0.0%	
<b>4014 · Provisional Practice Fees \$75</b>	2,775.00	3,750.00	74.0%	34,875.00	7.96%	34,875.00	7.96%	We are new to this segregation of revenue data, so tracking this year by type with allow for far more accurate predicitions in the years to come.
<b>4013 · Prof Corp Fees \$250</b>	12,500.00	24,500.00	51.02%	88,250.00	14.16%	88,250.00	14.16%	
<b>4012 · Independent Practice - ProRated</b>	6,910.67	7,000.00	98.72%	146,531.50	4.72%	146,531.50	4.72%	
<b>4011 · Independent Practice - \$595</b>	1,430,401.25	1,427,137.50	100.23%	5,408,550.00	26.45%	5,408,550.00	26.45%	
<b>Total 4001 · Registration Fees</b>	<b>1,452,586.92</b>	<b>1,462,887.50</b>	<b>99.3%</b>	<b>5,680,206.50</b>	<b>25.57%</b>	<b>5,680,206.50</b>	<b>25.57%</b>	
<b>4002 · Interest Income</b>	27,967.20	28,000.00	99.88%	112,000.00	24.97%	112,000.00	24.97%	
<b>4010 · Miscellaneous Income</b>	785.00	0.00	100.0%	0.00	100.0%	0.00	100.0%	
<b>Total Income</b>	<b>1,503,148.48</b>	<b>1,520,129.46</b>	<b>98.88%</b>	<b>5,939,047.66</b>	<b>25.31%</b>	<b>5,939,047.66</b>	<b>25.31%</b>	
<b>Gross Profit</b>	<b>1,503,148.48</b>	<b>1,520,129.46</b>	<b>98.88%</b>	<b>5,939,047.66</b>	<b>25.31%</b>	<b>5,939,047.66</b>	<b>25.31%</b>	
<b>Expense</b>								
<b>5000 · Committee Per Diem</b>								
<b>5002 · ICRC - per diem</b>	5,593.00	5,365.80	104.23%	21,463.20	26.06%	21,463.20	26.06%	Committee member attendance reduced due to deferrals of hearings - offset somewhat by increase in number of pre-hearing conferences 4 extra hours above maximum prep time claimed for June 7th Mtg. 1 meeting, only the chair claimed per diem. One member unable to attend QAC at the June meeting.
<b>5003 · Council - per diem</b>	11,228.25	11,284.00	99.51%	43,216.00	25.98%	43,216.00	25.98%	
<b>5005 · Discipline Committee - per diem</b>	4,391.00	5,000.00	87.82%	27,385.00	16.03%	27,385.00	16.03%	
<b>5006 · Executive - per diem</b>	3,294.00	3,000.00	109.8%	25,889.50	12.72%	25,889.50	12.72%	
<b>5010 · Patient Relations - per diem</b>	63.00	450.48	13.99%	1,126.20	5.59%	1,126.20	5.59%	
<b>5011 · QA Committee - per diem</b>	2,174.00	2,655.00	81.88%	4,208.24	51.66%	4,208.24	51.66%	One member unable to attend QAC at the June meeting.
<b>5012 · Registration Com. - per diem</b>	253.00	275.00	92.0%	4,680.00	5.41%	4,680.00	5.41%	Some Committee members claiming lower than expected for preparation time.
<b>5017 · Finance Committee - per diem</b>	690.00	815.00	84.66%	3,485.00	19.8%	3,485.00	19.8%	1 member did not claim prep time, and budget allocation by quarter too high for Q1 by \$80
<b>Total 5000 · Committee Per Diem</b>	<b>27,686.25</b>	<b>28,845.28</b>	<b>95.98%</b>	<b>131,453.14</b>	<b>21.06%</b>	<b>131,453.14</b>	<b>21.06%</b>	
<b>5050 · Committee Reimbursed Expenses</b>								
<b>5052 · ICRC - expenses</b>	4,572.24	4,800.00	95.26%	30,441.92	15.02%	30,441.92	15.02%	



	Q1			Full Year		Forecast		Notes for Council
	Apr - Jun 18	Budget	% of Budget	Budget	% of Budget	Budget	% of Budget	
5053 · Council - expenses	30,540.01	35,770.19	85.38%	74,559.19	40.96%	74,559.19	40.96%	The Budget included dinner at a winery that was moved to the hotel, the photographer was not used, travel to/from dinner not needed, and overall travel costs anticipated individual car rentals rather than the use of a coach to transport everyone from Toronto. Committee member attendance reduced due to deferrals of hearings - offset somewhat by increase in number of pre-hearing conferences Cost of unbudgeted legal opinion obtained by Executive Committee One member unable to attend QAC at the June meeting.
5055 · Discipline Committee - expenses	4,277.99	5,000.00	85.56%	32,172.24	13.3%	32,172.24	13.3%	
5056 · Executive Committee - expenses	4,898.82	2,482.80	197.31%	10,531.20	46.52%	10,531.20	46.52%	
5062 · QA Committee - expenses	1,625.16	2,700.00	60.19%	2,700.00	60.19%	2,700.00	60.19%	
5063 · Registration Comm. - expenses	0.00	0.00	0.0%	1,700.00	0.0%	1,700.00	0.0%	
5075 · Finance Committee - expenses	0.00	0.00	0.0%	3,220.00	0.0%	3,220.00	0.0%	
<b>Total 5050 · Committee Reimbursed Expenses</b>	<b>45,914.22</b>	<b>50,752.99</b>	<b>90.47%</b>	<b>155,324.55</b>	<b>29.56%</b>	<b>155,324.55</b>	<b>29.56%</b>	
<b>5100 · Information Management</b>								
5101 · IT Hardware	12,635.76	12,650.00	99.89%	37,620.00	33.59%	37,620.00	33.59%	
5102 · Software	2,718.73	2,696.58	100.82%	16,586.32	16.39%	16,586.32	16.39%	
5103 · IT Maintenance	23,332.26	23,374.50	99.82%	90,108.00	25.89%	90,108.00	25.89%	
5104 · IT Database	24,470.15	25,000.00	97.88%	319,810.00	7.65%	319,810.00	7.65%	
<b>Total 5100 · Information Management</b>	<b>63,156.90</b>	<b>63,721.08</b>	<b>99.12%</b>	<b>464,124.32</b>	<b>13.61%</b>	<b>464,124.32</b>	<b>13.61%</b>	
5200 · Insurance	2,420.01	2,435.53	99.36%	9,742.12	24.84%	9,742.12	24.84%	
5300 · Networking, Conf. & Travel	3,313.80	3,765.00	88.02%	34,108.30	9.72%	34,108.30	9.72%	Some activity budgeted in Q1 has been deferred to Q2.
<b>5400 · Office and General</b>								
5402 · Bank & service charges	8,506.88	8,500.00	100.08%	123,130.00	6.91%	123,130.00	6.91%	
5403 · Maintenance & repairs	1,011.35	1,030.00	98.19%	3,100.00	32.62%	3,100.00	32.62%	
5405 · Memberships & publications	53,502.53	53,905.00	99.25%	213,252.41	25.09%	213,252.41	25.09%	
5407 · Office & kitchen supplies	4,858.24	4,750.00	102.28%	22,100.00	21.98%	22,100.00	21.98%	
5408 · Postage & courier	1,577.35	1,600.00	98.58%	6,300.00	25.04%	6,300.00	25.04%	
5409 · Rent	122,985.74	123,100.00	99.91%	492,400.00	24.98%	489,575.00	25.12%	
5411 · Printing, Filing & Stationery	2,566.99	2,575.00	99.69%	9,700.00	26.46%	9,700.00	26.46%	
5412 · Telephone & Internet	9,719.11	9,636.88	100.85%	35,785.88	27.16%	35,785.88	27.16%	
5413 · Bad Debt	1,500.00	1,500.00	100.0%	6,000.00	25.0%	6,000.00	25.0%	
<b>Total 5400 · Office and General</b>	<b>206,228.19</b>	<b>206,596.88</b>	<b>99.82%</b>	<b>911,768.29</b>	<b>22.62%</b>	<b>908,943.29</b>	<b>22.69%</b>	
<b>5500 · Regulatory Effectiveness</b>								
5503 · Council Education	8,069.28	7,956.00	101.42%	44,915.00	17.97%	69,915.00	11.54%	
5504 · Elections	0.00	0.00	0.0%	3,600.00	0.0%	3,600.00	0.0%	
5505 · Policy Development	2,068.20	2,600.00	79.55%	35,679.53	5.8%	35,679.53	5.8%	Some work delayed until Q2 as a result of database work in Q1.
<b>Total 5500 · Regulatory Effectiveness</b>	<b>10,137.48</b>	<b>10,556.00</b>	<b>96.04%</b>	<b>84,194.53</b>	<b>12.04%</b>	<b>109,194.53</b>	<b>9.28%</b>	
<b>5600 · Communications</b>								
5605 · French Language Services	104.53	500.00	20.91%	10,000.00	1.05%	10,000.00	1.05%	Fewer requests for translation than anticipated.
5620 · Print Communication	394.06	500.00	78.81%	14,200.00	2.78%	14,200.00	2.78%	Project delayed until Q2 as a result of need for communications team to focus on eliminating defects in the database.
5621 · Online Communication	6,655.44	7,000.00	95.08%	77,400.00	8.6%	77,400.00	8.6%	
5622 · In-Person Communication	3,141.19	4,500.00	69.8%	26,900.00	11.68%	26,900.00	11.68%	Outreach events budgeted for this quarter are actually scheduled to begin in the fall of 2018.
<b>Total 5600 · Communications</b>	<b>10,295.22</b>	<b>12,500.00</b>	<b>82.36%</b>	<b>128,500.00</b>	<b>8.01%</b>	<b>128,500.00</b>	<b>8.01%</b>	
<b>5700 · Professional fees</b>								
5701 · Audit	23,108.50	25,000.00	92.43%	25,000.00	92.43%	25,000.00	92.43%	Operational savings by having staff prepare reports previously done by Auditors.

	Q1			Full Year		Forecast		Notes for Council	
	Apr - Jun 18	Budget	% of Budget	Budget	% of Budget	Budget	% of Budget		
5702 · Hearing Expenses	369.51	500.00	73.9%	10,463.00	3.53%	10,463.00	3.53%	Hearings anticipated for this quarter have been deferred, resulting in reduction in need for court reporting	
5704 · Investigations	13,737.23	14,000.00	98.12%	55,400.00	24.8%	55,400.00	24.8%		
5710 · Temporary staff	22,864.34	0.00	100.0%	0.00	100.0%	60,000.00	38.11%		
5750 · Legal									
5752 · Legal - Registration	220.35	0.00	100.0%	0.00	100.0%	0.00	100.0%		
5753 · Legal - Professional Conduct									
5760 · General Counsel	653.00	2,500.00	26.12%	32,000.00	2.04%	32,000.00	2.04%		Timing of requirements for legal advice is not predictable as advice is obtained on an as-needed basis. Legal opinions have been sought in Q2 and it is anticipated that we will be at or over budget by end of Q2.
5761 · Independent Legal Advice	12,577.51	15,000.00	83.85%	68,817.00	18.28%	68,817.00	18.28%		
5762 · Hearing Counsel	20,354.44	25,000.00	81.42%	93,654.40	21.73%	93,654.40	21.73%		
5763 · Court Proceedings & Appeals	19,275.00	20,000.00	96.38%	30,000.00	64.25%	30,000.00	64.25%		
Total 5753 · Legal - Professional Conduct	52,859.95	62,500.00	84.58%	224,471.40	23.55%	224,471.40	23.55%		
5755 · General Legal	9,479.59	9,500.00	99.79%	20,000.00	47.4%	20,000.00	47.4%	Legal advice requirements reduced due to deferrals of hearings - offset somewhat by increase in number of pre-hearing conferences	
5756 · Professional Conduct Expense	0.00	0.00	0.0%	0.00	0.0%	50,000.00	0.0%		
Total 5750 · Legal	62,559.89	72,000.00	86.89%	244,471.40	25.59%	294,471.40	21.25%		
Total 5700 · Professional fees	122,639.47	111,500.00	109.99%	335,334.40	36.57%	445,334.40	27.54%		
5800 · Programs									
5810 · Quality Program									
5811 · QA Program Development & Eval.	9,155.15	10,000.00	91.55%	106,095.00	8.63%	106,095.00	8.63%	Webinars were used instead of in-person meetings which resulted in lower costs.	
5821 · Assessor Travel	6,652.26	6,104.00	108.98%	6,322.00	105.22%	6,322.00	105.22%	When the new assessors were hired in summer of 2017 we did not have council's decision that QA program would stop during new program development. 5 new assessors were hired in late summer/early fall 2017. They completed all remote training about program. The last step in training was to observe 1 assessment and then to be observed. All new hires completed their observation report. We were in the process of matching the new assessors with observers (observations are budgeted as training) Because fewer assessments were available it was more difficult to match the new assessors with assessments, we went forward with the matches for the new hires to complete their practice/experience conducting interviews, and some of these which were budgeted in Q4, took place in Q1.	
5823 · Assessor Training	1,717.27	0.00	100.0%	79,916.00	2.15%	79,916.00	2.15%	When the new assessors were hired in summer of 2017 we did not have council's decision that QA program would stop during new program development. 5 new assessors were hired in late summer/early fall 2017. They completed all remote training about program. The last step in training was to observe 1 assessment and then to be observed. All new hires completed their observation report. We were in the process of matching the new assessors with observers (observations are budgeted as training) Because fewer assessments were available it was more difficult to match the new assessors with assessments, we went forward with the matches for the new hires to complete their practice/experience conducting interviews, and some of these which were budgeted in Q4, took place in Q1.	

	Q1			Full Year		Forecast		Notes for Council
	Apr - Jun 18	Budget	% of Budget	Budget	% of Budget	Budget	% of Budget	
5824 · Assessor Onsite Assessment Fee	6,435.00	10,024.00	64.2%	10,740.00	59.92%	10,740.00	59.92%	Fewer assessments took place in Q1 than originally predicted for the completion of the QA program. This is because the program stopped randomly selecting practice assessments in January once the previous year's target was met and there were fewer carry over assessments into Q1
<b>Total 5810 · Quality Program</b>	<b>23,959.68</b>	<b>26,128.00</b>	<b>91.7%</b>	<b>203,073.00</b>	<b>11.8%</b>	<b>203,073.00</b>	<b>11.8%</b>	
5802 · Jurisprudence	12,337.50	11,000.00	112.16%	11,891.00	103.76%	11,891.00	103.76%	The budgeted amount did not include the HST.
5870 · Practice Enhancement - QA								
5871 · QA Practice Enhancement fees	701.22	1,750.00	40.07%	2,800.00	25.04%	2,800.00	25.04%	QAC ordered fewer practice enhancements than budgeted. The number of practice enhancements will always vary according to the particular matters considered by the Committee in any quarter.
<b>Total 5870 · Practice Enhancement - QA</b>	<b>701.22</b>	<b>1,750.00</b>	<b>40.07%</b>	<b>2,800.00</b>	<b>25.04%</b>	<b>2,800.00</b>	<b>25.04%</b>	
5880 · Remediation - PC	800.46	2,690.00	29.76%	10,760.00	7.44%	10,760.00	7.44%	ICRC made fewer remediation orders than budgeted. The number of orders is unpredictable as it depends on the nature of the particular cases and the caseload considered by ICRC.
5890 · Sexual Abuse Therapy	3,005.00	3,500.00	85.86%	53,430.00	5.62%	53,430.00	5.62%	We budgeted conservatively in order to be prepared for an increase in claims due to increased reports of concerns and general environmental awareness of this issue. To date we have not seen an increase in claims for therapy.
<b>Total 5800 · Programs</b>	<b>40,803.86</b>	<b>45,068.00</b>	<b>90.54%</b>	<b>281,954.00</b>	<b>14.47%</b>	<b>281,954.00</b>	<b>14.47%</b>	
<b>5900 · Staffing</b>								
5914 · Vacation Pay Adjustment	0.00	0.00	0.0%	5,000.00	0.0%	5,000.00	0.0%	
5901 · Salaries	681,857.88	694,656.24	98.16%	2,977,391.32	22.9%	2,977,391.32	22.9%	Budgeted higher than actual increase from carrier.
5902 · Employer Benefits	20,423.09	21,665.45	94.27%	109,559.95	18.64%	103,140.58	19.8%	Mixture of new hires / contracts has lowered our RRSP obligations
5903 · Employer RRSP Contribution	27,526.75	31,388.36	87.7%	133,656.62	20.6%	133,656.62	20.6%	
5904 · Consultant fees	6,441.00	6,500.00	99.09%	105,398.00	6.11%	105,398.00	6.11%	
5905 · Staff Development	18,523.06	18,820.85	98.42%	127,604.90	14.52%	127,604.90	14.52%	
5906 · Recruitment	1,549.33	1,550.00	99.96%	1,950.00	79.45%	1,950.00	79.45%	
5907 · Staff Recognition	1,449.96	2,015.00	71.96%	13,360.00	10.85%	13,360.00	10.85%	Pressures on all staff due to problems with the quality of the database project as demonstrated at annual renewal meant that Q1 was too busy for staff recognition. We anticipate catching up on this budget line.
5911 · CPP - Canadian Pension Plan	24,326.06	25,613.66	94.97%	76,991.53	31.6%	76,991.53	31.6%	Government rates used in budget, actuals lower because gross salaries are lower than budgeted.
5912 · EI - Employment Insurance	10,933.17	11,556.59	94.61%	34,538.93	31.66%	34,538.93	31.66%	Government rates used in budget, actuals lower because gross salaries are lower than budgeted.
5913 · EHT - Employer Health Tax	13,750.74	13,659.95	100.67%	47,769.17	28.79%	47,769.17	28.79%	
<b>Total 5900 · Staffing</b>	<b>806,781.04</b>	<b>827,426.10</b>	<b>97.51%</b>	<b>3,633,220.42</b>	<b>22.21%</b>	<b>3,626,801.05</b>	<b>22.25%</b>	
<b>Total Expense</b>	<b>1,339,376.44</b>	<b>1,363,166.86</b>	<b>98.26%</b>	<b>6,169,724.07</b>	<b>21.71%</b>	<b>6,296,179.70</b>	<b>21.27%</b>	
<b>Net Ordinary Income</b>	<b>163,772.04</b>	<b>156,962.60</b>	<b>104.34%</b>	<b>-230,676.41</b>	<b>-71.0%</b>	<b>-357,132.04</b>	<b>-45.86%</b>	
<b>Other Income/Expense</b>								
<b>Other Income</b>								
6001 · Amortization	-28,875.00	-28,875.00	100.0%	-115,500.00	25.0%	-150,894.85	19.14%	
<b>Total Other Income</b>	<b>-28,875.00</b>	<b>-28,875.00</b>	<b>100.0%</b>	<b>-115,500.00</b>	<b>25.0%</b>	<b>-150,894.85</b>	<b>19.14%</b>	
<b>Net Other Income</b>	<b>-28,875.00</b>	<b>-28,875.00</b>	<b>100.0%</b>	<b>-115,500.00</b>	<b>25.0%</b>	<b>-150,894.85</b>	<b>19.14%</b>	
<b>Net Income</b>	<b>134,897.04</b>	<b>128,087.60</b>	<b>105.32%</b>	<b>-346,176.41</b>	<b>-38.97%</b>	<b>-508,026.89</b>	<b>-26.55%</b>	

	<u>30 Jun 18</u>	<u>31 Mar 18</u>	<u>30 Jun 17</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Chequing/Savings</b>			
<b>1000 · Cash on Hand</b>			
1001 · Petty Cash	250.00	250.00	250.00
1002 · Petty Cash (USD)	0.00	0.00	200.00
1003 · CC Clearing - RBC - 100-999-2	16,110.92	473,239.79	70,274.64
1005 · Operating - RBC - 102-953-7	107,326.82	107,687.06	130,628.32
1000 · Cash on Hand - Other	0.00	0.00	195.16
<b>Total 1000 · Cash on Hand</b>	<u>123,687.74</u>	<u>581,176.85</u>	<u>201,548.12</u>
<b>1100 · Investments</b>			
1104 · Investments - Long Term	3,637,498.58	3,637,498.58	3,547,068.40
1102 · Investments - Short Term	1,195,653.45	1,185,153.45	1,175,930.52
1103 · Savings - RBC - 100-663-4	5,335,304.88	5,537,882.68	5,391,714.97
<b>Total 1100 · Investments</b>	<u>10,168,456.91</u>	<u>10,360,534.71</u>	<u>10,114,713.89</u>
<b>Total Chequing/Savings</b>	10,292,144.65	10,941,711.56	10,316,262.01
<b>Accounts Receivable</b>			
1200 · Accounts Receivable	263,535.29	258,119.57	266,570.16
<b>Total Accounts Receivable</b>	<u>263,535.29</u>	<u>258,119.57</u>	<u>266,570.16</u>
<b>Other Current Assets</b>			
1201 · Allowance for Doubtful Accounts	-242,732.74	-241,232.74	-236,674.59
<b>1400 · Prepaid Expenses</b>			
1411 · Prepaid Rent	40,712.37	40,712.37	27,030.38
1401 · Prepaid Software	3,436.82	2,290.47	8,621.44
1403 · Prepaid IT services	26,442.47	27,654.90	5,040.08
1405 · Prepaid Insurance	6,817.23	2,156.76	6,579.09
1406 · Prepaid Membership	104,637.12	154,485.14	89,064.85
1408 · Prepaid staff development	2,467.00	2,565.10	2,656.43
1410 · Prepaid meetings	15,409.75	14,027.50	19,387.18
<b>Total 1400 · Prepaid Expenses</b>	<u>199,922.76</u>	<u>243,892.24</u>	<u>158,379.45</u>
<b>Total Other Current Assets</b>	<u>-42,809.98</u>	<u>2,659.50</u>	<u>-78,295.14</u>
<b>Total Current Assets</b>	<u>10,512,869.96</u>	<u>11,202,490.63</u>	<u>10,504,537.03</u>
<b>Fixed Assets</b>			
1301 · Computer equipment	83,402.04	83,402.04	295,527.04
1302 · Computer Software	7,940.84	7,940.84	7,940.84
1305 · Computer equipment - Acc dep	-67,425.07	-67,425.07	-273,422.80
1306 · Computer Software - Acc Dep	-7,940.84	-7,940.84	-7,118.97
1310 · Furniture and Equipment	343,774.00	343,109.00	464,531.23
1312 · Furniture & Equipment -Acc Dep	-112,140.09	-82,600.09	-461,569.94
1320 · Leasehold Improvements	758,628.70	758,628.70	402,013.85
1322 · Leasehold Improvments -Acc dep	-69,540.96	-69,540.96	-402,013.85
1325 · Construction Work In Progress	0.00	0.00	774,847.72
<b>Total Fixed Assets</b>	<u>936,698.62</u>	<u>965,573.62</u>	<u>800,735.12</u>
<b>TOTAL ASSETS</b>	<u><u>11,449,568.58</u></u>	<u><u>12,168,064.25</u></u>	<u><u>11,305,272.15</u></u>

	<u>30 Jun 18</u>	<u>31 Mar 18</u>	<u>30 Jun 17</u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Accounts Payable</b>			
2000 · Accounts Payable	123,489.38	160,790.04	91,120.97
<b>Total Accounts Payable</b>	<u>123,489.38</u>	<u>160,790.04</u>	<u>91,120.97</u>
<b>Other Current Liabilities</b>			
2011 · Vacation Accrual	113,523.91	113,523.91	87,729.01
2010 · Accrued Liabilities	377,317.21	325,072.72	338,831.30
2100 · Deferred Revenue			
2101 · Deferred Registration Fees	0.00	0.00	3,857,385.01
2103 · Pro-Rated Fee Revenue	20,731.99	0.00	0.00
2102 · Deferred Full Fee Revenue	3,969,813.75	4,833,780.00	0.00
<b>Total 2101 · Deferred Registration Fees</b>	3,990,545.74	4,833,780.00	3,857,385.01
2110 · Banked refunds	31,140.47	28,971.20	35,297.69
<b>Total 2100 · Deferred Revenue</b>	<u>4,021,686.21</u>	<u>4,862,751.20</u>	<u>3,892,682.70</u>
2150 · Other Payables			
2154 · Citizen's Advisory Group	267.38	11,556.19	16,000.00
2152 · Due to London Life (RRSP)	0.00	15,982.74	14,941.49
<b>Total 2150 · Other Payables</b>	<u>267.38</u>	<u>27,538.93</u>	<u>30,941.49</u>
<b>Total Other Current Liabilities</b>	<u>4,512,794.71</u>	<u>5,328,886.76</u>	<u>4,350,184.50</u>
<b>Total Current Liabilities</b>	<u>4,636,284.09</u>	<u>5,489,676.80</u>	<u>4,441,305.47</u>
<b>Long Term Liabilities</b>			
2125 · Deferred Rent - Tenant Incentiv	246,225.04	246,225.04	0.00
<b>Total Long Term Liabilities</b>	<u>246,225.04</u>	<u>246,225.04</u>	<u>0.00</u>
<b>Total Liabilities</b>	<u>4,882,509.13</u>	<u>5,735,901.84</u>	<u>4,441,305.47</u>
<b>Equity</b>			
3000 · Unrestricted Net Assets	3,862,812.95	3,862,812.95	303,936.00
3001 · Invested in Capital Assets	719,348.58	719,348.58	180,073.00
3010 · Restricted Reserves			
3011 · Professional Conduct Expense / Contingency	1,000,000.00	1,000,000.00	6,078,725.00
3012 · Sexual Abuse Therapy / Fee Stabilization	100,000.00	100,000.00	327,865.00
3013 - Strategic Initiatives	500,000.00	500,000.00	0.00
3014 - IT Improvements	250,000.00	250,000.00	0.00
<b>Total 3010 · Restricted Reserves</b>	<u>1,850,000.00</u>	<u>1,850,000.00</u>	<u>6,406,590.00</u>
3900 · Retained Earnings	0.88	0.88	0.88
Net Income	134,897.04	0.00	-26,633.20
<b>Total Equity</b>	<u>6,567,059.45</u>	<u>6,432,162.41</u>	<u>6,863,966.68</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>11,449,568.58</u></u>	<u><u>12,168,064.25</u></u>	<u><u>11,305,272.15</u></u>



COLLEGE OF  
**PHYSIOTHERAPISTS**  
of ONTARIO

ORDRE DES  
**PHYSIOTHÉRAPEUTES**  
de l'ONTARIO

**Motion No.: 14.1**

**Council Meeting  
September 24-25, 2018**

**Agenda #14.1: Reserve Policy**

**It is moved by**

\_\_\_\_\_

**and seconded by**

\_\_\_\_\_

**that:**

Council approves the updated Reserve Policy as presented.

<b>Meeting Date:</b>	September 24 & 25
<b>Agenda Item #:</b>	14.1
<b>Issue:</b>	Revised Reserve Policy
<b>Submitted by:</b>	Robyn MacArthur and Shenda Tanchak

**Issue:**

What is the appropriate level for the College’s Reserve Fund?

**Background**

Last year Council approved changes to the Reserve Policy to restrict some funds for specific uses and to reduce the general operational reserve. This decision was made partly to protect against attracting undue attention from the Canada Revenue Agency (“CRA”). The College enjoys not-for-profit status and does not pay tax. Should the CRA determine that we earn a profit, based on our growing ‘savings’, we could incur expenses associated with income and other taxes.

Related to this, in December 2017 Finance Committee undertook to work on a strategy to reduce overall reserves, specifically the Unrestricted Net Assets, and to present their recommendations to Council at a later date.

**Our Current Financial Status**

We used to add to our reserves every year because the revenue from our fees always exceeded our expenses. For many years, Council has been approving budgets where we would spend more money than we take in. It was always the plan to reduce the reserves this way in order to avoid the CRA risk discussed above.

Our operational costs have risen in recent years. We are no longer adding to our reserves. This means that we are now spending our operational reserve more quickly than we can save money.

**Reserve Level**

As of March 31, 2018, the amount that the College had in reserves was equal to 106% of annual operating costs. While this level of reserve is not alarming in terms of the potential to attract CRA attention, there is likely room to reduce it without jeopardizing ongoing operations or taking on too much operational/financial risk.

There is also recognition of the fact that the College ought not to be charging fees to registrants at rates higher than required to run our operations. Our obligation to physiotherapists is to collect enough to effectively regulate. We should not collect more.

There is no established best practice about appropriate reserve levels. When we look to other Ontario colleges for comparison, we see the College of Optometrists at the highest range, with a reserve of 201%, and at the lowest range, the College of Medical Radiation Technicians has a reserve of just 28%. The average of the 23 Colleges surveyed is 96%, while the median is 80%. See Appendix A of the attached Finance Committee materials for the complete list.

Our auditors have declined to make a specific recommendation but have indicated that anything between 50% - 80% should be adequate. As a reminder, the purpose of maintaining this reserve is to ensure that we have enough money to pay any costs associated with unexpected events, such as a natural disaster, a sweeping change to legislation or legal obligations resulting from a requirement to wind up operations.

Finance Committee recommends setting a target of 75% of annual operating costs for the reserve policy. Finance Committee felt that a target of 75% balanced the desire to reduce the reserves against ensuring adequate protection against catastrophic events.

## **Impact on Registration Fees**

Changes to registration fees require by-law changes. This particular type of by-law change must be circulated to the membership before it can be approved by Council. This means that if you wanted to make changes to next year's fees, you would need to decide at the September meeting of Council.

Finance Committee asked staff to do some financial analysis on the potential impact of a change in registration fees on the reserve funds.

The financial analysis looked at 4 scenarios

- Keep fees at the current rate (\$595)
- \$20 Reduction starting April 1, 2019 (\$575) for Fiscal 2020
- \$55 Increase starting April 1, 2020 (\$650) for Fiscal 2021
- \$55 Increase starting April 1, 2023 (\$650) for Fiscal 2024

A summary of the impact of each of the 4 scenarios is presented here. Details of all these calculations are available for your review in the materials presented to Finance Committee, included at the end of this note.



**Scenario 1: Keeping Fees at the current level**

The table demonstrates how our reserves will fall if we keep the registration fees where they are today. We will reach a reserve equal to 100% of our annual operating costs as soon as first quarter next year.

If Council sets a target for the reserve that is equal to 75% of our annual operating costs, then we can keep the fee the same as it is today. We anticipate that we would reach the target in late 2020 and may even need to consider an increase in 2021.

**Scenario 2: \$20 Reduction starting April 1, 2019**

Any reduction in fees will diminish our reserves quite quickly.

If Council sets a target for the reserve that is equal to 75% of our annual operating costs, if we were to reduce fees next year, we would hit the target at the end of the year and need to raise the fees the following year (i.e. April 1, 2020)

Even if Council decides that it is appropriate to maintain a reserve equivalent to 50% of our annual operating costs, we could reduce the fees to \$575 for 2 years but would still need need to raise them again in April 1, 2021.

**Scenario 3 and 4: Fee increases**

Although there is no recommendation that fees be increased, we have shown projections associated with raising fees in case this context may be helpful for Council.

As the tables below demonstrate, depending on Council's target for the reserve, there will likely be a need to increase fees within the next several years:

For example, if the target is a reserve equal to 75% of operating costs, fees may need to be increased by \$55 April 1, 2020 in order to maintain that target into the foreseeable future.

If the target is set at 50%, fees would need to be increased by \$55 on April 1, 2023 to maintain that target.

	Scenario #1 - No Change in Fees							Change from 2017/18 to 2023/24 of Total Reserve \$
	Last Year 2017/18	This Year 2018/19	Forecast					
			2019/20	2020/21	2021/22	2022/23	2023/24	
Total Revenue	5,775,780	5,939,048	6,088,186	6,236,936	6,385,686	6,534,436	6,683,186	
Total Expenses	6,088,596	6,296,180	6,447,941	6,473,732	6,648,165	6,821,372	7,092,702	
Amortization	145,621	150,895	149,080	143,519	139,624	81,176	75,863	
Net Deficit	- 458,437	- 508,027	- 508,835	- 380,315	- 402,102	- 368,111	- 485,378	
Restricted Reserves	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	
Unrestricted (Operating) Reserves	3,862,813	3,354,786	2,845,951	2,465,636	2,063,533	1,695,422	1,210,044	
Invested in Capital Assets	719,349	611,456	372,740	284,347	195,954	136,562	108,669	
Total Reserves	6,432,162	5,816,242	5,068,691	4,599,983	4,109,488	3,681,984	3,168,713	-51%
Total Reserves as a % of Costs	106%	92%	79%	71%	62%	54%	45%	
	Scenario #2 - Fee Reduction April 1, 2019 (Fiscal 2019/20) to \$575							Change from 2017/18 to 2023/24 of Total Reserve \$
	Last Year 2017/18	This Year 2018/19	Forecast					
			2019/20	2020/21	2021/22	2022/23	2023/24	
Total Revenue	5,775,780	5,939,048	5,901,186	6,044,936	6,188,686	6,332,436	6,476,186	
Total Expenses	6,088,596	6,296,180	6,443,864	6,469,546	6,643,870	6,816,968	7,088,189	
Amortization	145,621	150,895	149,080	143,519	139,624	81,176	75,863	
Net Deficit	- 458,437	- 508,027	- 691,758	- 568,130	- 594,808	- 565,708	- 687,866	
Restricted Reserves	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,623,611	
Unrestricted (Operating) Reserves	3,862,813	3,354,786	2,663,028	2,094,898	1,500,090	934,383	-	
Invested in Capital Assets	719,349	611,456	372,740	284,347	195,954	136,562	108,669	
Total Reserves	6,432,162	5,816,242	4,885,768	4,229,245	3,546,045	2,920,944	1,732,280	-73%
Total Reserves as a % of Costs	106%	92%	76%	65%	53%	43%	24%	
	Scenario #3 - Fee Increase April 1, 2020 (Fiscal 2020/21) to \$650							Change from 2017/18 to 2023/24 of Total Reserve \$
	Last Year 2017/18	This Year 2018/19	Forecast					
			2019/20	2020/21	2021/22	2022/23	2023/24	
Total Revenue	5,775,780	5,939,048	6,088,186	6,764,936	6,927,436	7,089,936	7,252,436	
Total Expenses	6,088,596	6,296,180	6,447,941	6,485,242	6,659,975	6,833,482	7,105,111	
Amortization	145,621	150,895	149,080	143,519	139,624	81,176	75,863	
Net Deficit	- 458,437	- 508,027	- 508,835	136,174	127,837	175,279	71,462	
Restricted Reserves	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	
Unrestricted (Operating) Reserves	3,862,813	3,354,786	2,845,951	2,982,126	3,109,963	3,285,242	3,356,704	
Invested in Capital Assets	719,349	611,456	372,740	284,347	195,954	136,562	108,669	
Total Reserves	6,432,162	5,816,242	5,068,691	5,116,473	5,155,917	5,271,803	5,315,373	-17%
Total Reserves as a % of Costs	106%	92%	79%	79%	77%	77%	75%	
	Scenario #4 - Fee Increase April 1, 2023 (Fiscal 2023/24) to \$650							Change from 2017/18 to 2023/24 of Total Reserve \$
	Last Year 2017/18	This Year 2018/19	Forecast					
			2019/20	2020/21	2021/22	2022/23	2023/24	
Total Revenue	5,775,780	5,939,048	6,088,186	6,236,936	6,385,686	6,534,436	7,252,436	
Total Expenses	6,088,596	6,336,180	6,447,941	6,473,732	6,648,165	6,821,372	7,105,111	
Amortization	145,621	150,895	149,080	143,519	139,624	81,176	75,863	
Net Deficit	- 458,437	- 548,027	- 508,835	- 380,315	- 402,102	- 368,111	71,462	
Restricted Reserves	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	
Unrestricted (Operating) Reserves	3,862,813	3,314,786	2,805,951	2,425,636	2,023,533	1,655,422	1,726,884	
Invested in Capital Assets	719,349	611,456	372,740	284,347	195,954	136,562	108,669	
Total Reserves	6,432,162	5,776,242	5,028,691	4,559,983	4,069,488	3,641,984	3,685,553	-43%
Total Reserves as a % of Costs	106%	91%	78%	70%	61%	53%	52%	

## Membership Expectations about Reduced Fees?

There is anecdotal evidence that membership fees were once a matter of concern for our registrants.

There is no doubt that the College is accountable to our registrants for fiscal responsibility and this would include ensuring that registration fees are not in excess of operational need. So long as our reserves were continuing to grow, it was thought to be difficult to justify charging the fees we did.

The College reduced its fees in 2016 for just this reason: our revenue exceeded our operational needs. It was not fair to members to charge more than it actually cost to run our business. The 2016 reduction was understood to be modest, but Council was aware of upcoming expenses for the office move and development of a new database. Council was hesitant to reduce fees too dramatically in case those expenses were higher than expected. They thought that if we reduced the fees too much and then required an increase within too short a period, this would negate the public relations benefits of a fee reduction.

The 2016 reduction was not made in response to a demand by registrants. No such demand had been expressed. Nor have there been any communications since, either in writing or at our outreach events that would suggest that registrants are currently concerned that the College's registration fees are too high.

How do our fees compare to other regulators'? See Appendix B in the Finance Committee materials for the full data chart compiled and published by The Ontario College of Teachers comparing 2017 membership fees across 38 self-regulated bodies in Ontario. Our College was 21st out of 38, with Dental Surgeons paying the highest fee (\$2,160) and members of the College of Trades paying the lowest (\$120).

With respect to other Canadian Physiotherapy Regulators, our College ranks 4th of 11 Colleges. Alberta, Manitoba and Quebec all charge more than \$700 annually. See Appendix C in the materials provided to Finance Committee for the complete list.

It seems that our fees are not unfairly burdensome when compared to other Ontario health regulators or other Canadian physiotherapy regulators. Our members have not expressed concern about this issue. The only reason to consider changing fees, therefore, would be if there was an argument that it is our responsibility to do so from the perspective of appropriate financial stewardship: that is, it is our responsibility to collect only the amount of money that we need to reasonably run our business.

Finance Committee does not recommend changing fees at this time.

## Is this a Final Decision?

Historically, the College has frequently finished the year under budget, which means that our reserves have continued to grow, despite our expectations.

It could also be the case that the CRA might make some decisions that would help us establish acceptable targets for our reserve.

For these reasons, the Finance Committee recommended that this issue be reconsidered, and that staff perform the financial analysis annually to update all the assumptions and to use the most up-to-date information available, to decide each year about changes in registration fees.

## Finance Committee recommendations - Conclusion

Finance Committee recommended the Reserve Policy be updated to set a target to maintain a minimum of no less than 75% of total operating costs as our overall total reserves.

Finance Committee recommended that the Reserve Policy and annual fees be revisited annually at the September meeting of Council.

You will find this Updated Reserve Policy in your attachments.

## Decision Sought:

Does Council approve the updated Reserve Policy as presented?

## Attachments:

Materials provided to Finance  
Committee Draft Reserve Policy



# Appendix A

## Finance Committee Teleconference

1-855-344-7755

*Conference ID number: 4573224#*

**September 4, 2018**

**4:00 pm to 6:00 pm**

### AGENDA

#### Item

- 1 Fee Reduction Impact Analysis**  
Analysis of current reserve levels, and what impact changes to Member fees would have on those reserve levels.
  
- 2 Q1 Financial Statements with variance analysis**  
For information
  
- 3 Future Meeting Dates**
  - November 15, 2018 – Q2 Financial Statements with variance analysis
  - January 31, 2019 – Q3 Financial Statements with variance analysis & Budget Meeting #1
  - February 14, 2019 – Budget Meeting #2, if needed

<b>Meeting Date:</b>	September 4, 2018 Teleconference 4 – 6pm
<b>Agenda Item #:</b>	1
<b>Issue:</b>	Fee Reduction Impact Analysis
<b>Submitted by:</b>	Robyn MacArthur and Shenda Tanchak

## Issues

Should the College reduce its annual registration fee?

## Background

Finance committee has requested an analysis of the potential impact of an annual fee reduction. We have looked at the impact on reserves with a five-year projection to fiscal year 2024.

Last year Council approved changes to the Reserve Policy to restrict some reserve funds for specific uses and reduce the general operational reserve. This decision was made partly to protect against attracting undue attention from the Canada Revenue Agency (“CRA”) The College enjoys not-for-profit status and does not pay tax. Should the CRA determine that we do, in fact, earn a profit (as demonstrated by growing reserves), they could deem us not be not-for-profit and we could incur expenses associated with income and other taxes.

As of March 31, 2018, the amount that the College had in reserves is equal to 106% of annual operating costs. While this level of reserve is not alarming in terms of the potential to attract CRA attention, there is likely room to reduce it by as much as 50% without jeopardizing ongoing operations or taking on too much operational/financial risk.

As part of the decision about whether fees might be reduced, Council will first need to identify a target for the overall reserve. There is no established best practice about appropriate reserve levels. When we look to other Ontario colleges for comparison, we see the College of Optometrists at the highest range, with a reserve of 201%, and at the lowest range, the College of Medical Radiation Technicians has a reserve of just 28%. The average of the 23 Colleges surveyed is 96%, while the median is 80%. See Appendix A for the complete list.

Our auditors have declined to make a specific recommendation but have indicated that anything between 50% - 80% should be adequate. As a reminder, the purpose of maintaining this reserve is to ensure that we have enough money to pay any costs associated with unexpected events, such as a natural disaster, a sweeping change to legislation or legal obligations resulting from a requirement to wind up operations.

As our analysis will indicate Council's decision about what level of reserves the College should maintain will dictate in large part where we go with annual fees.

## **Recommendation Requested from Finance Committee: Decision for Council**

### **1. What should the target be for the College's operational reserve?**

#### **Our Current Financial Status**

We used to add to our reserves every year because the revenue from our fees always exceeded our expenses. For many years, Council has been approving budgets where we would spend more money than we take in. It was always the plan to reduce the reserves this way in order to avoid the CRA risk discussed above.

Our operational costs have risen in recent years. We are no longer adding to our reserves. This means that we are now spending our operational reserve more quickly than we can save money. Council will be faced with a decision about whether to lower our annual registration fees for the short term, knowing that they will need to be increased before too long in order to keep our bank accounts at a safe level.

#### **Membership Expectations about Reduced Fees?**

There is anecdotal evidence that membership fees were once a matter of concern for our registrants. There is no doubt that the College is accountable to our registrants for fiscal responsibility and this would include ensuring that registration fees are not in excess of operational need. So long as our reserves were continuing to grow, it was thought to be difficult to justify charging the fees we did.

The College reduced its fees in 2016 for just this reason: our revenue exceeded our operational needs. It was not fair to members to charge more than it actually cost to run our business. The 2016 reduction was understood to be modest, but Council was aware of upcoming expenses for the office move and development of a new database. Council was hesitant to reduce fees too dramatically in case those expenses were higher than expected. They thought that if we reduced the fees too much and then required an increase within too short a period, this would negate the public relations benefits of a fee reduction.

The 2016 reduction was not made in response to a demand by registrants. No such demand had been expressed. Nor have there been any communications since, either in writing or at our outreach events that would suggest that registrants are currently concerned that the College's registration fees are too high.

How do our fees compare to other regulators'? See Appendix B, a data chart compiled and published by The Ontario College of Teachers comparing 2017 membership fees across 38 self-regulated bodies in Ontario. Our College was 21<sup>st</sup> out of 38, with Dental Surgeons paying the highest fee (\$2,160) and members of the College of Trades paying the lowest (\$120). With respect to other Canadian Physiotherapy Regulators, our College ranks 4<sup>th</sup> of 11 Colleges. Alberta, Manitoba and Quebec all charge more than \$700 annually. See Appendix C for the complete list.

It seems that our fees are not unfairly burdensome when compared to other Ontario health regulators or other Canadian physiotherapy regulators. Our members have not expressed concern about this issue. The only reason to consider changing fees, therefore, would be if there was an argument that it is our responsibility to do so from the perspective of appropriate financial stewardship: that is, it is our responsibility to collect only the amount of money that we need to reasonably run our business.

## Financial Analysis

### Assumptions

Predicting the financial future is always challenging. The financial analysis presented here is based on some predictions (or assumptions) about what revenue and expenses will be in the coming years. These assumptions are set out below.

### Revenue

- Net growth of 250 members annually, based on average growth in last 3 years
- Collection of administrative fees remain the same as this year.
  - Because we have only been collecting these fees for one year, it is not possible to develop a long-term prediction that we are confident about.
- Our interest income will remain the same
  - While interest rates are rising, we are spending more on operations, so our investment pool is diminishing.

### Expenses

- For most expenses, we have assumed an annual increase of 2% (in accordance with inflation) except where we indicate below.
  - Because we use zero-based budgeting and our programming changes every year, this assumption is not based on past experience. It might be better understood as a commitment to restrain future spending.



- Creation of one new Committee with associated per diem and expenses starting in 2020/21
  - In the ordinary course of business, Council appoints committees or working groups from time to time. This item is intended as a placeholder for the creation of such a Committee.
- Annual expenses of \$160,000 for IT Database expenses
  - to cover annual licensing fees and some ongoing development costs.
    - We always knew that the database would cost about \$100,000 per year, for licenses
    - We have added \$60,000 for costs associated with ongoing improvements and enhancements which should improve the registrant/public experience as well as our ability to generate reports and streamline operations.
- Bank & Service Charges are calculated as 2.18% of administrative and registration Fees
  - We are hoping to see increases in use of debit card payments, which cost the College less in service fees, but we can't predict how popular this means of payment will become, so we have calculated this figure based on a combination of credit and debit card service fees.
- Increase in CAPR membership fees of \$.40 per member for each year
  - In 2018 the levy (as reflected in the 2018 year end statements) was \$20.04 per member. The 2017 levy was \$19.64 per member. The 2016 levy was \$19.25 per member. Based on this, we have assumed a \$.40 increase in the membership levy for each of the years analyzed.
- Rent is a known cost and can be seen on the last page of the year end Financial Statements as prepared by Hilborn.
- Printing and stationary expenses have declined in the last two years and assume they will stay at the current levels into the future.
- Bad debt has been about \$6,000 per year for the last number of years, so we have used this figure.
- Council Education, elections and policy development expenses will remain constant across all 5 years.
- We anticipate a large increase in Hearing Expenses / Independent Legal Advice and Hearing Counsel in 2020/21, but anticipate that the costs will remain stable at that level thereafter
  - We have seen an increase in Discipline cases in the past few years
  - Other colleges are also reporting a trend of increased disciplinary activity.
- Professional Conduct Accrual Expense
  - This \$50,000 budget item has been recommended by our auditors to offset obligations arising from cases in progress
- Jurisprudence – Every 5 years this exam needs to be refreshed with new questions. This will take place in 2020. We expect higher annual operational costs for the jurisprudence exam after that as it becomes a mandatory exam prior to registration
- Sexual Abuse Therapy – rounded up to \$60,000 and kept constant
  - Note, that this is a particularly unpredictable budget line

- Staffing – Payroll-related costs are increased as follows
  - Salaries
    - Our HR policies require us to participate in a market survey every three years to ensure that we are competitive to attract and retain top talent. Those years (2020 & 2024) include \$75,000 in increase to the total salaries line
    - This prediction is based on the results of a survey currently underway.
    - Annual increases for COLA & Merit increases assumed at 2.5% annually
  - Benefits – premiums are predicted to rise at an average of 20% per year
    - There may be some potential to reduce this expense line as negotiations are underway to create a multi-College cooperative that might negotiate lower rates from an alternate provider
    - In 2017 we entered into negotiations with several providers to ensure that we were receiving the best possible rates and received a rate reduction at that time, but our premiums are reflective of actual claims experience and our claims have gone up.
  - RRSP Contribution – averages 4.49% of gross salaries
  - Consultant Fees is a placeholder for unknown but likely expense.
  - CPP/EI/EHT – used Government of Canada projections

## 2019 Forecast

The analysis you are about to review includes a forecast for spending in this fiscal year.

Council approved a budget at the meeting in March and approved a deficit of \$346,876.41. However, some changes have occurred since the budget was approved and these are likely to have an impact on actual spending: we anticipate that we may need to spend more than was budgeted for and the result will be a larger deficit. We predict a deficit of \$548,026.89.

For a more thorough explanation of this forecast, please see the Q1 Financial Statement materials in your package.

Those changes from the Budget to the Forecast are as follows:

- Rent – small adjustment (reduction) of \$2,825.00 after the Hilborn audit
- Council Education – increase of \$25,000 (Council has indicated a requirement for further governance training)
- Temporary Staff – we hired a project manager to address the urgent issues arising from problems with annual renewal as well as clerks to answer phones and correct errors in the data in our old database.

- IT Database – increase of \$40,000. At the time of the budget we did not include the cost of the QA Assessment Tool. We neither knew what it would cost, as an RFP has just now been completed, nor were we sure if the timing would allow us to begin in this Fiscal year.
  - This might not be the final update to this line item, as negotiations with Adoxio are ongoing.
- Professional Conduct Accrual Expense – increase of \$50,000, not included in the budget, but recommended by Hilborn at the time of the audit.
- Amortization - \$35,394.85 increase based on recommendations from Hilborn that tenant incentives should be recorded as offsetting rent rather than as a reduction in the value of our assets. Please note that this change is a result of accounting best practices and does not reflect a change in the amount of money that we are spending.

Altogether, these changes increase our anticipated expense by \$201,150.48. This money will come out of our reserves.

## The Analysis

The financial analysis looks at 4 scenarios

- Keep fees at the current rate (\$595) until at least 2025
- \$20 Reduction starting April 1, 2019 (\$575) for Fiscal 2020
- \$55 Increase starting April 1, 2020 (\$650) for Fiscal 2021
- \$55 Increase starting April 1, 2023 (\$650) for Fiscal 2024

A summary of the impact of each of the 4 scenarios is presented here. Details of these calculations are available for your review in Appendices D – K.

Based on the target that you set for the reserves, you can choose between the options.

## Conclusion

The feasibility of changes to our registration fee depends on how much of a reserve Council decides we should maintain.

### Scenario 1: Keeping Fees at the current level

If we wish to maintain a reserve equal to 100% of our annual operating costs, then, without changing fees, we may hit that target as soon as first quarter next year.

If Council sets a target for the reserve that is equal to 75% of our annual operating costs, then we can keep the fee the same as it is today and may need to consider an increase in 2021.

If Council decides that it is appropriate to maintain a reserve equivalent to 50% of our annual operating costs, if we kept fees at today's rates, we could likely keep fees at today's rate for five years and would need to consider an increase in 2024.

## **Scenario 2: \$20 Reduction starting April 1, 2019**

We cannot reduce fees if Council wishes to maintain a reserve equal to 100% of our annual operating costs.

If Council sets a target for the reserve that is equal to 75% of our annual operating costs, then if we reduced fees next year, we would hit the target at the end of the year and need to raise the fees the following year (i.e. April 1, 2020)

If Council decides that it is appropriate to maintain a reserve equivalent to 50% of our annual operating costs, we could reduce the fees to \$575 for 2 years and would need to raise them again April 1, 2021.

## **Scenario 3 and 4: Fee increases**

We have also shown projections associated with raising fees in case this context may be helpful for Council.

As the tables below demonstrate, depending on Council's target for the reserve, there will likely be a need to increase fees within the next several years.

For example, if the target is a reserve equal to 75% of operating costs, fees may need to be increased by \$55 April 1, 2020 in order to maintain that target into the foreseeable future.

If the target is set at 50%, fees would need to be increased by \$55 on April 1, 2023 to maintain that target.

	Scenario #1 - No Change in Fees							Change from 2017/18 to 2023/24 of Total Reserve \$
	Last Year 2017/18	This Year 2018/19	2019/20	2020/21	Forecast 2021/22 2022/23 2023/24			
Total Revenue	5,775,780	5,939,048	6,088,186	6,236,936	6,385,686	6,534,436	6,683,186	
Total Expenses	6,088,596	6,296,180	6,447,941	6,473,732	6,648,165	6,821,372	7,092,702	
Amortization	145,621	150,895	149,080	143,519	139,624	81,176	75,863	
Net Deficit	- 458,437	- 508,027	- 508,835	- 380,315	- 402,102	- 368,111	- 485,378	
Restricted Reserves	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	
Unrestricted (Operating) Reserves	3,862,813	3,354,786	2,845,951	2,465,636	2,063,533	1,695,422	1,210,044	
Invested in Capital Assets	719,349	611,456	372,740	284,347	195,954	136,562	108,669	
<b>Total Reserves</b>	<b>6,432,162</b>	<b>5,816,242</b>	<b>5,068,691</b>	<b>4,599,983</b>	<b>4,109,488</b>	<b>3,681,984</b>	<b>3,168,713</b>	<b>-51%</b>
Total Reserves as a % of Costs	106%	92%	79%	71%	62%	54%	45%	
	Scenario #2 - Fee Reduction April 1, 2019 (Fiscal 2019/20) to \$575							Change from 2017/18 to 2023/24 of Total Reserve \$
	Last Year 2017/18	This Year 2018/19	2019/20	2020/21	Forecast 2021/22 2022/23 2023/24			
Total Revenue	5,775,780	5,939,048	5,901,186	6,044,936	6,188,686	6,332,436	6,476,186	
Total Expenses	6,088,596	6,296,180	6,443,864	6,469,546	6,643,870	6,816,968	7,088,189	
Amortization	145,621	150,895	149,080	143,519	139,624	81,176	75,863	
Net Deficit	- 458,437	- 508,027	- 691,758	- 568,130	- 594,808	- 565,708	- 687,866	
Restricted Reserves	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,623,611	
Unrestricted (Operating) Reserves	3,862,813	3,354,786	2,663,028	2,094,898	1,500,090	934,383	-	
Invested in Capital Assets	719,349	611,456	372,740	284,347	195,954	136,562	108,669	
<b>Total Reserves</b>	<b>6,432,162</b>	<b>5,816,242</b>	<b>4,885,768</b>	<b>4,229,245</b>	<b>3,546,045</b>	<b>2,920,944</b>	<b>1,732,280</b>	<b>-73%</b>
Total Reserves as a % of Costs	106%	92%	76%	65%	53%	43%	24%	
	Scenario #3 - Fee Increase April 1, 2020 (Fiscal 2020/21) to \$650							Change from 2017/18 to 2023/24 of Total Reserve \$
	Last Year 2017/18	This Year 2018/19	2019/20	2020/21	Forecast 2021/22 2022/23 2023/24			
Total Revenue	5,775,780	5,939,048	6,088,186	6,764,936	6,927,436	7,089,936	7,252,436	
Total Expenses	6,088,596	6,296,180	6,447,941	6,485,242	6,659,975	6,833,482	7,105,111	
Amortization	145,621	150,895	149,080	143,519	139,624	81,176	75,863	
Net Deficit	- 458,437	- 508,027	- 508,835	136,174	127,837	175,279	71,462	
Restricted Reserves	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	
Unrestricted (Operating) Reserves	3,862,813	3,354,786	2,845,951	2,982,126	3,109,963	3,285,242	3,356,704	
Invested in Capital Assets	719,349	611,456	372,740	284,347	195,954	136,562	108,669	
<b>Total Reserves</b>	<b>6,432,162</b>	<b>5,816,242</b>	<b>5,068,691</b>	<b>5,116,473</b>	<b>5,155,917</b>	<b>5,271,803</b>	<b>5,315,373</b>	<b>-17%</b>
Total Reserves as a % of Costs	106%	92%	79%	79%	77%	77%	75%	
	Scenario #4 - Fee Increase April 1, 2023 (Fiscal 2023/24) to \$650							Change from 2017/18 to 2023/24 of Total Reserve \$
	Last Year 2017/18	This Year 2018/19	2019/20	2020/21	Forecast 2021/22 2022/23 2023/24			
Total Revenue	5,775,780	5,939,048	6,088,186	6,236,936	6,385,686	6,534,436	7,252,436	
Total Expenses	6,088,596	6,336,180	6,447,941	6,473,732	6,648,165	6,821,372	7,105,111	
Amortization	145,621	150,895	149,080	143,519	139,624	81,176	75,863	
Net Deficit	- 458,437	- 548,027	- 508,835	- 380,315	- 402,102	- 368,111	71,462	
Restricted Reserves	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	1,850,000	
Unrestricted (Operating) Reserves	3,862,813	3,314,786	2,805,951	2,425,636	2,023,533	1,655,422	1,726,884	
Invested in Capital Assets	719,349	611,456	372,740	284,347	195,954	136,562	108,669	
<b>Total Reserves</b>	<b>6,432,162</b>	<b>5,776,242</b>	<b>5,028,691</b>	<b>4,559,983</b>	<b>4,069,488</b>	<b>3,641,984</b>	<b>3,685,553</b>	<b>-43%</b>
Total Reserves as a % of Costs	106%	91%	78%	70%	61%	53%	52%	

## **Recommendation Requested from Finance Committee: Decision for Council**

- 1. Do you recommend changing the annual renewal fee as of April 1, 2019?**

College	Invested in Capital Assets Actual \$	Restricted Reserves	Unrestricted Reserves	Total Reserves	Operating Costs	Total Reserves as a % of Operating Costs
Optometrists	10%	110%	80%	4,275,154.00	2,130,383.00	201%
Dental Hygenists	13%	68%	106%	8,216,162.00	4,410,808.00	186%
Psychologists	6%	117%	63%	5,860,698.00	3,162,011.00	185%
Chiropractors	0%	49%	122%	6,924,175.00	4,048,535.00	171%
Dentists	31%	100%	25%	37,997,063.00	24,359,557.00	156%
Dental Tech's	1%	27%	86%	1,232,468.00	1,086,637.00	113%
<b>Physiotherapists</b>	<b>12%</b>	<b>30%</b>	<b>63%</b>	<b>6,432,162.00</b>	<b>6,088,596.00</b>	<b>106%</b>
Medical lab Techs	6%	64%	32%	2,642,092.00	2,594,741.00	102%
Denturists	4%	28%	61%	1,239,649.00	1,336,243.00	93%
Naturalpaths	0%	0%	90%	1,388,567.00	1,534,455.00	90%
Occupational Therapists	6%	68%	8%	3,058,624.00	3,763,065.00	81%
Respirologists	8%	71%	2%	1,314,385.00	1,638,187.00	80%
Dietitians	9%	9%	56%	1,748,222.00	2,352,670.00	74%
Doctors	14%	57%	0%	49,514,166.00	68,735,744.00	72%
Nurses	23%	0%	45%	24,462,428.00	35,725,542.00	68%
Audiologists	4%	23%	37%	1,806,987.00	2,781,837.00	65%
Chiropodists	0%	13%	51%	642,864.00	1,000,227.00	64%
Pharmacists	0%	52%	6%	9,637,778.00	16,576,743.00	58%
Kinesiologists	18%	15%	22%	973,948.00	1,748,362.00	56%
Massage Therapists	7%	24%	24%	5,566,451.00	10,062,193.00	55%
Psychotherapists	1%	0%	50%	1,152,880.00	2,259,429.00	51%
Midwives	8%	0%	39%	1,008,748.00	2,133,022.00	47%
Medical Radiation Techs	24%	0%	4%	1,007,547.00	3,614,982.00	28%
<b>AVERAGE</b>	<b>9%</b>	<b>40%</b>	<b>47%</b>			<b>96%</b>

Median

Opticians - No Information Available On Line

Psychological Associates - No Information Available On Line

Traditional Chinese Medicine (Acupuncturists) - No Information Available On Line

**Appendix B**  
**Ontario Regulatory Bodies**  
**2017 Membership Fee Comparison**

<b>Regulatory Body</b>	<b>Fee</b>	<b>Members</b>	<b>Staff</b>	<b>Total Operating Budget</b>	<b>Ratio of Staff to Members</b>
Royal College of <b>Dental Surgeons</b> of Ontario	\$2,160	9,960	97	\$24,359,557	1:103
College of <b>Denturists</b> of Ontario	\$2,147	674	5	\$1,336,243	1:135
College of <b>Midwives</b> of Ontario	\$1,950	858	14	\$2,508,964	1:61
<b>Law Society</b> of Upper Canada (lawyers and paralegals)	\$1,916 <sup>1</sup>	50,558	579	\$121,398,800	1:87
	and \$1,046	and 8,137			1:14
College of <b>Chiropodists</b> of Ontario	\$1,700	701	3	\$1,500,000	1:234
College of <b>Physicians &amp; Surgeons</b> of Ontario	\$1,625 <sup>2</sup>	32,500	405	\$67,250,000	1:80
College of <b>Naturopaths</b> of Ontario	\$1,522	1,436	13	\$2,412,780	1:110
College of <b>Dental Technologists</b> of Ontario	\$1,520 <sup>3</sup>	507	6	\$1,027,090	1:85
College of <b>Veterinarians</b> of Ontario	\$1,130	4,653	20	\$4,943,942	1:233
Chartered <b>Professional Accountants</b> of Ontario	\$1,084.80 <sup>4</sup>	89,007	300	\$81,900,000	1:297
College of <b>Chiropractors</b> of Ontario	\$1,050	4,707	10	\$4,695,000	1:471
College of <b>Optometrists</b> of Ontario	\$945	2,300	11	\$2,000,000- 2,250,000	1:209
Ontario Association of <b>Architects</b>	\$943	3,942	25	\$6,805,314	1:158
College of <b>Opticians</b> of Ontario	\$899	2,750	10	\$2,335,000	1:275
College of <b>Psychologists</b> of Ontario	\$795	4,173	18	\$3,200,000	1:232
College of <b>Audiologists and Speech-Language Pathologists</b> of Ontario	\$735	4,042	12	\$3,000,000	1:337
College of <b>Kinesiologists</b> of Ontario	\$650	2,637	9	\$1,700,000	1:293
Professional <b>Foresters</b> Association	\$620	936	3	\$540,000	1:321
College of <b>Dietitians</b> of Ontario	\$608 <sup>5</sup>	3,924	12	\$2,110,185	1:327
Ontario College of <b>Pharmacists</b> (pharmacists and pharmacy technicians)	\$600	15,845	105	15,794,836	1:151
	and \$400	and 4,450			1:42



**Appendix B**  
**Ontario Regulatory Bodies**  
**2017 Membership Fee Comparison**

<b>Regulatory Body</b>	<b>Fee</b>	<b>Members</b>	<b>Staff</b>	<b>Total Operating Budget</b>	<b>Ratio of Staff to Members</b>
College of <b>Physiotherapists</b> of Ontario	\$595	8,800	28	\$6,078,724.77	1:314
College of <b>Massage Therapists</b> of Ontario	\$589	13,667	22	\$8,121,227	1:621
College of <b>Medical Radiation Technologists</b> of Ontario	\$531.10	6,977	14	\$3,235,071	1:498
College of <b>Respiratory Therapists</b> of Ontario	\$500 <sup>6</sup>	3,446	9	\$1,794,032	1:383
Ontario Institute of <b>Agrologists</b>	\$450 <sup>7</sup>	450	2	\$177,000	1:225
Ontario Professional <b>Planners</b> Institute	\$444.23 <sup>8</sup>	4,483	9	2,276,519	1:498
Association of Professional <b>Geoscientists</b> of Ontario	\$420	2,664	7	\$1,100,000	381
College of <b>Dental Hygienists</b> of Ontario	\$400	13,840	19	\$4,872,200	1:728
<b>Human Resources</b> Professional Association	\$329	24,000	50	\$15,242,600	1:480
<b>Real Estate</b> Council of Ontario	\$320	78,870	20	\$14,373,104	1:3,944
Ontario College of <b>Social Workers and Social Service Workers</b>	\$300	19,400	27	\$5,400,000	1:719
Professional <b>Engineers</b> Ontario	\$220	80,941	105	\$25,000,000	1:771
College of <b>Nurses</b> of Ontario	\$214.70	160,994	187	\$33,742,008	1:861
Ontario Association of Certified <b>Engineering Technicians and Technologists</b>	\$212.95	25,000	25	\$4,714,800	1:1,000
<b>Bereavement Authority</b> of Ontario	\$200 <sup>9</sup>	6,592	21	\$1,002,675	1:314

**Appendix B**  
**Ontario Regulatory Bodies**  
**2017 Membership Fee Comparison**

<b>Regulatory Body</b>	<b>Fee</b>	<b>Members</b>	<b>Staff</b>	<b>Total Operating Budget</b>	<b>Ratio of Staff to Members</b>
College of <b>Early Childhood Educators</b>	\$150	52,228	61	\$9,000,000	1:856
Ontario College of <b>Teachers</b>	\$150	234,112	173 FT 1 PT	\$40,922,748	1:1,349
Ontario College of <b>Trades</b>	\$120 <sup>10</sup>	234,605	202	\$24,288,961	1,161

NOTES:

<sup>1</sup>Law Society of Upper Canada increased the annual fee by \$50 for both lawyers and paralegals in 2017

<sup>2</sup>College of **Physicians & Surgeons** of Ontario increased the annual fee by \$55 since 2015

<sup>3</sup>College of **Dental Technologists** of Ontario is currently going through a consultative process to increase their annual fee to \$1,556 for 2018

<sup>4</sup>Chartered **Professional Accountants** of Ontario pay \$580 and an additional \$380 to CPA Canada

<sup>5</sup>College of **Dietitians** of Ontario will be increasing the annual fee to \$620 for 2018

<sup>6</sup>College of **Respiratory Therapists** of Ontario is recommending that their annual fee increase to \$560 for 2018 and further increase to \$620 by March 1, 2019

<sup>7</sup>Ontario Institute of **Agrologists** has an annual fee of \$225 for the first three years of membership, and \$450 after three years

<sup>8</sup>Ontario Professional **Planners** Institute also pay a yearly insurance fee of \$49 (not included above)

<sup>9</sup>Board of **Funeral Services** now goes by **Bereavement Authority** of Ontario as of April 1, 2016

<sup>10</sup>Ontario College of **Trades** Journeypeople pay a yearly fee of \$120, apprentices pay \$60 per year

**2017 Registration Fee**

Alberta	\$	765.00
Manitoba	\$	735.00
Quebec	\$	718.00
Ontario	\$	595.00
Saskatchewan	\$	545.00
BC	\$	500.00
NS	\$	420.00
NB	\$	400.00
NFLD	\$	325.00
PEI	\$	300.00
Yukon	\$	200.00

	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
	Fiscal 2017 Actual	Full Year Actual	Full Year Budget	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast
	FY	FY	FY	FY	@ \$595	@ \$595	@ \$595	@ \$595	@ \$595
<b>Membership #'s</b>			<b>9,100</b>	<b>9,100</b>	<b>9,350</b>	<b>9,600</b>	<b>9,850</b>	<b>10,100</b>	<b>10,350</b>
<b>Income</b>									
4007 · Registration fee credits	-45,002.87	-31,869.40	-35,823.79	-35,823.79	-35,823.79	-35,823.79	-35,823.79	-35,823.79	-35,823.79
4008 · Admin Fees		166,016.00	148,905.00	148,905.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
4004 · Cost recovery from cost orders	14,000.00	26,500.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00
4003 · Remediation Chargeback	18,591.74	13,643.60	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00
4001 · Registration Fees	5,375,264.40	5,441,341.67	5,680,206.45	5,680,206.45	<b>5,828,250.00</b>	<b>5,977,000.00</b>	<b>6,125,750.00</b>	<b>6,274,500.00</b>	<b>6,423,250.00</b>
4002 · Interest Income	141,503.35	163,008.06	112,000.00	112,000.00	112,000.00	112,000.00	112,000.00	112,000.00	112,000.00
4010 · Miscellaneous Income	2,853.35	-2,860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>5,507,209.97</b>	<b>5,775,779.93</b>	<b>5,939,047.66</b>	<b>5,939,047.66</b>	<b>6,088,186.21</b>	<b>6,236,936.21</b>	<b>6,385,686.21</b>	<b>6,534,436.21</b>	<b>6,683,186.21</b>
<b>Gross Profit</b>	<b>5,507,209.97</b>	<b>5,775,779.93</b>	<b>5,939,047.66</b>	<b>5,939,047.66</b>	<b>6,088,186.21</b>	<b>6,236,936.21</b>	<b>6,385,686.21</b>	<b>6,534,436.21</b>	<b>6,683,186.21</b>
<b>Expense</b>									
<b>5000 · Committee Per Diem</b>									
5001 · Ad Hoc Additional Committee - per diem	821.16	0.00	0.00	0.00	3,554.70	3,625.79	3,698.31	3,772.28	3,847.72
5002 · ICRC - per diem	23,101.00	25,216.50	21,463.20	21,463.20	21,892.46	22,330.31	22,776.92	23,232.46	23,697.11
5003 · Council - per diem	37,904.50	43,264.00	43,216.00	43,216.00	44,080.32	44,961.93	45,861.16	46,778.39	47,713.96
5005 · Discipline Committee - per diem	25,453.00	11,378.00	27,385.00	27,385.00	27,932.70	28,491.35	29,061.18	29,642.40	30,235.25
5006 · Executive - per diem	8,856.50	15,834.50	26,389.50	26,389.50	26,917.29	27,455.64	28,004.75	28,564.84	29,136.14
5010 · Patient Relations - per diem	2,618.00	242.00	1,126.20	1,126.20	1,148.72	1,171.70	1,195.13	1,219.04	1,243.42
5011 · QA Committee - per diem	11,085.00	11,098.00	4,208.24	4,208.24	4,292.40	4,378.25	4,465.82	4,555.13	4,646.24
5012 · Registration Com. - per diem	1,271.50	1,974.50	4,680.00	4,680.00	4,773.60	4,869.07	4,966.45	5,065.78	5,167.10
5017 · Finance Committee - per diem	3,107.50	4,388.00	3,485.00	3,485.00	3,554.70	3,625.79	3,698.31	3,772.28	3,847.72
<b>Total 5000 · Committee Per Diem</b>	<b>114,218.16</b>	<b>113,395.50</b>	<b>131,953.14</b>	<b>131,953.14</b>	<b>138,146.90</b>	<b>140,909.84</b>	<b>143,728.04</b>	<b>146,602.60</b>	<b>149,534.65</b>
<b>5050 · Committee Reimbursed Expenses</b>									
5051 · Ad Hoc Additional Committee - expenses	8,531.22	0.00	0.00	0.00	3,284.40	3,350.09	3,417.09	3,485.43	3,555.14
5052 · ICRC - expenses	21,346.72	17,423.99	30,441.92	30,441.92	31,050.76	31,671.77	32,305.21	32,951.31	33,610.34
5053 · Council - expenses	71,378.59	74,348.94	74,559.19	74,559.19	76,050.37	77,571.38	79,122.81	80,705.27	82,319.37
5055 · Discipline Committee - expenses	26,456.96	11,299.74	32,172.24	32,172.24	32,815.68	33,472.00	34,141.44	34,824.27	35,520.75
5056 · Executive Committee - expenses	11,562.65	13,265.92	10,731.20	10,731.20	10,945.82	11,164.74	11,388.04	11,615.80	11,848.11
5061 · Patient Relations - expenses	1,251.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5062 · QA Committee - expenses	7,009.00	7,884.79	2,700.00	2,700.00	2,754.00	2,809.08	2,865.26	2,922.57	2,981.02
5063 · Registration Comm. - expenses	0.00	0.00	1,700.00	1,700.00	1,734.00	1,768.68	1,804.05	1,840.13	1,876.94
5075 · Finance Committee - expenses	1,954.23	2,176.96	3,220.00	3,220.00	3,284.40	3,350.09	3,417.09	3,485.43	3,555.14
<b>Total 5050 · Committee Reimbursed Expenses</b>	<b>149,490.80</b>	<b>126,400.34</b>	<b>155,524.55</b>	<b>155,524.55</b>	<b>161,919.44</b>	<b>165,157.83</b>	<b>168,460.99</b>	<b>171,830.21</b>	<b>175,266.81</b>
<b>5100 · Information Management</b>									
5101 · IT Hardware	0.00	10,439.92	37,620.00	37,620.00	38,372.40	39,139.85	39,922.64	40,721.10	41,535.52
5102 · Software	7,369.83	17,523.58	16,586.32	16,586.32	16,918.05	17,256.41	17,601.54	17,953.57	18,312.64
5103 · IT Maintenance	78,788.59	74,727.00	90,108.00	90,108.00	91,910.16	93,748.36	95,623.33	97,535.80	99,486.51
5104 · IT Database	59,016.96	757,632.11	319,810.00	359,810.00	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00
<b>Total 5100 · Information Management</b>	<b>145,175.38</b>	<b>860,322.61</b>	<b>464,124.32</b>	<b>504,124.32</b>	<b>307,200.61</b>	<b>310,144.62</b>	<b>313,147.51</b>	<b>316,210.46</b>	<b>319,334.67</b>

	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
	Fiscal 2017 Actual	Full Year Actual	Full Year Budget	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast
	FY	FY	FY	FY	@ \$595	@ \$595	@ \$595	@ \$595	@ \$595
5200 · Insurance	9,465.39	9,499.40	9,742.12	9,742.12	9,936.96	10,135.70	10,338.42	10,545.18	10,756.09
5300 · Networking, Conf. & Travel	31,954.58	33,502.13	34,108.30	34,108.30	34,790.47	35,486.28	36,196.00	36,919.92	37,658.32
5400 · Office and General									
5402 · Bank & service charges	152,287.50	137,042.61	123,130.00	123,130.00	130,325.85	133,568.60	136,811.35	140,054.10	143,296.85
5403 · Maintenance & repairs	6,670.82	2,489.67	3,100.00	3,100.00	3,162.00	3,225.24	3,289.74	3,355.54	3,422.65
5405 · Memberships & publications	188,728.61	197,215.20	213,252.41	213,252.41	214,854.00	223,904.00	233,154.00	242,604.00	252,254.00
5407 · Office & kitchen supplies	17,389.34	16,941.73	22,100.00	22,100.00	22,542.00	22,992.84	23,452.70	23,921.75	24,400.19
5408 · Postage & courier	10,370.97	5,524.17	6,300.00	6,300.00	6,426.00	6,554.52	6,685.61	6,819.32	6,955.71
5409 · Rent	300,398.09	489,857.72	492,400.00	489,575.00	500,870.00	501,897.00	513,191.00	514,218.00	520,725.50
5411 · Printing, Filing & Stationery	11,971.63	7,006.82	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00
5412 · Telephone & Internet	30,080.77	47,556.77	35,785.88	35,785.88	36,501.60	37,231.63	37,976.26	38,735.79	39,510.50
5413 · Bad Debt	12,334.72	5,398.02	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
<b>Total 5400 · Office and General</b>	<b>730,232.45</b>	<b>909,032.71</b>	<b>911,768.29</b>	<b>908,943.29</b>	<b>930,381.45</b>	<b>945,073.83</b>	<b>970,260.66</b>	<b>985,408.50</b>	<b>1,006,265.40</b>
5500 · Regulatory Effectiveness									
5503 · Council Education	34,078.27	83,135.84	44,915.00	69,915.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
5504 · Elections	3,650.00	4,600.00	3,600.00	3,600.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
5505 · Policy Development	102,619.69	35,483.96	35,679.53	35,679.53	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Total 5500 · Regulatory Effectiveness</b>	<b>140,347.96</b>	<b>123,219.80</b>	<b>84,194.53</b>	<b>109,194.53</b>	<b>104,000.00</b>	<b>104,000.00</b>	<b>104,000.00</b>	<b>104,000.00</b>	<b>104,000.00</b>
5600 · Communications									
5605 · French Language Services	8,262.97	6,186.03	10,000.00	10,000.00	10,200.00	10,404.00	10,612.08	10,824.32	11,040.81
5620 · Print Communication	11,164.63	15,033.35	14,200.00	14,200.00	14,484.00	14,773.68	15,069.15	15,370.54	15,677.95
5621 · Online Communication	180,921.73	113,716.24	77,400.00	77,400.00	78,948.00	80,526.96	82,137.50	83,780.25	85,455.85
5622 · In-Person Communication	23,740.08	41,735.84	26,900.00	26,900.00	27,438.00	27,986.76	28,546.50	29,117.43	29,699.77
<b>Total 5600 · Communications</b>	<b>224,089.41</b>	<b>176,671.46</b>	<b>128,500.00</b>	<b>128,500.00</b>	<b>131,070.00</b>	<b>133,691.40</b>	<b>136,365.23</b>	<b>139,092.53</b>	<b>141,874.38</b>
5700 · Professional fees									
5701 · Audit	21,588.35	33,448.00	25,000.00	25,000.00	25,500.00	26,010.00	26,530.20	27,060.80	27,602.02
5702 · Hearing Expenses	12,987.22	5,283.93	10,463.00	10,463.00	18,000.00	18,360.00	18,727.20	19,101.74	19,483.78
5704 · Investigations	19,388.64	40,827.86	55,400.00	55,400.00	56,508.00	57,638.16	58,790.92	59,966.74	61,166.08
5710 · Temporary staff	0.00	42,750.35	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00
5750 · Legal									
5753 · Legal - Professional Conduct									
5760 · General Counsel	25,471.56	27,522.53	32,000.00	32,000.00	32,640.00	33,292.80	33,958.66	34,637.83	35,330.59
5761 · Independent Legal Advice	47,756.07	42,948.09	68,817.00	68,817.00	100,000.00	102,000.00	104,040.00	106,120.80	108,243.22
5762 · Hearing Counsel	112,966.95	46,389.85	93,654.40	93,654.40	125,000.00	127,500.00	130,050.00	132,651.00	135,304.02
5763 · Court Proceedings & Appeals	6,035.15	76,935.82	30,000.00	30,000.00	30,600.00	31,212.00	31,836.24	32,472.96	33,122.42
5753 · Legal - Professional Conduct - Other	-2,702.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 5753 · Legal - Professional Conduct</b>	<b>189,527.67</b>	<b>193,796.29</b>	<b>224,471.40</b>	<b>224,471.40</b>	<b>288,240.00</b>	<b>294,004.80</b>	<b>299,884.90</b>	<b>305,882.59</b>	<b>312,000.25</b>
5755 · General Legal	21,141.96	17,941.02	20,000.00	20,000.00	20,400.00	20,808.00	21,224.16	21,648.64	22,081.62
5756 · Professional Conduct Accrual Expense	55,000.00	93,511.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Total 5750 · Legal</b>	<b>265,669.63</b>	<b>305,248.31</b>	<b>244,471.40</b>	<b>294,471.40</b>	<b>308,640.00</b>	<b>314,812.80</b>	<b>321,109.06</b>	<b>327,531.24</b>	<b>334,081.86</b>
<b>Total 5700 · Professional fees</b>	<b>319,633.84</b>	<b>427,558.45</b>	<b>335,334.40</b>	<b>445,334.40</b>	<b>408,648.00</b>	<b>416,820.96</b>	<b>425,157.38</b>	<b>433,660.53</b>	<b>442,333.74</b>

	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
	Fiscal 2017 Actual	Full Year Actual	Full Year Budget	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast
	FY	FY	FY	FY	@ \$595	@ \$595	@ \$595	@ \$595	@ \$595
<b>5800 · Programs</b>									
<b>5810 · Quality Program</b>									
5811 · QA Program Development & Eval.	0.00	40.47	106,095.00	106,095.00	15,000.00	15,300.00	15,606.00	15,918.12	16,236.48
5821 · Assessor Travel	70,056.45	81,635.44	6,322.00	6,322.00	35,000.00	35,700.00	36,414.00	37,142.28	37,885.13
5823 · Assessor Training	51,997.52	6,825.97	79,916.00	79,916.00	60,000.00	61,200.00	62,424.00	63,672.48	64,945.93
5824 · Assessor Onsite Assessment Fee	115,322.50	132,927.50	10,740.00	10,740.00	130,000.00	132,600.00	135,252.00	137,957.04	140,716.18
<b>Total 5810 · Quality Program</b>	<b>237,376.47</b>	<b>221,429.38</b>	<b>203,073.00</b>	<b>203,073.00</b>	<b>240,000.00</b>	<b>244,800.00</b>	<b>249,696.00</b>	<b>254,689.92</b>	<b>259,783.72</b>
5802 · Jurisprudence	35,057.12	12,337.50	11,891.00	11,891.00	150,000.00	20,000.00	20,400.00	20,808.00	21,224.16
<b>5870 · Practice Enhancement - QA</b>									
5871 · QA Practice Enhancement fees	3,326.44	0.00	2,800.00	2,800.00	3,500.00	3,570.00	3,641.40	3,714.23	3,788.51
5872 · QA Practice Enhancement travel	648.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5870 · Practice Enhancement - QA - Other	223.08	6,858.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 5870 · Practice Enhancement - QA</b>	<b>4,197.68</b>	<b>6,858.15</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>3,500.00</b>	<b>3,570.00</b>	<b>3,641.40</b>	<b>3,714.23</b>	<b>3,788.51</b>
5880 · Remediation - PC	19,978.59	13,551.73	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00
5890 · Sexual Abuse Therapy	3,825.00	5,840.00	53,430.00	53,430.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
<b>Total 5800 · Programs</b>	<b>300,434.86</b>	<b>260,016.76</b>	<b>281,954.00</b>	<b>281,954.00</b>	<b>464,260.00</b>	<b>339,130.00</b>	<b>344,497.40</b>	<b>349,972.15</b>	<b>355,556.39</b>
<b>5900 · Staffing</b>									
5914 · Vacation Pay Adjustment	-26,469.00	28,139.00	5,000.00	5,000.00	5,100.00	5,202.00	5,306.04	5,412.16	5,520.40
5901 · Salaries	2,402,071.21	2,580,822.28	2,977,391.32	2,977,391.32	3,126,826.11	3,204,996.76	3,285,121.68	3,367,249.72	3,526,430.96
5902 · Employer Benefits	86,826.40	85,950.48	109,559.95	103,140.58	123,768.69	148,522.43	178,226.92	213,872.30	256,646.76
5903 · Employer RRSP Contribution	116,439.01	115,881.00	133,656.63	133,656.63	140,397.01	143,906.94	147,504.61	151,192.23	158,339.59
5904 · Consultant fees	111,511.91	0.00	105,398.00	105,398.00	50,000.00	52,000.00	54,080.00	56,243.20	58,492.93
5905 · Staff Development	92,087.14	63,497.24	127,604.90	127,604.90	130,157.00	132,760.14	135,415.34	138,123.65	140,886.12
5906 · Recruitment	1,297.24	4,671.46	1,950.00	1,950.00	1,989.00	2,028.78	2,069.36	2,110.74	2,152.96
5907 · Staff Recognition	9,146.58	9,431.24	13,360.00	13,360.00	13,627.20	13,899.74	14,177.74	14,461.29	14,750.52
5911 · CPP - Canadian Pension Plan	77,762.73	76,365.35	76,991.53	76,991.53	78,170.65	80,124.92	82,128.04	84,181.24	88,160.77
5912 · EI - Employment Insurance	36,542.73	32,902.07	34,538.93	34,538.93	37,521.91	38,459.96	39,421.46	40,407.00	42,317.17
5913 · EHT - Employer Health Tax	43,203.76	51,316.89	47,769.16	47,769.16	50,029.22	51,279.95	52,561.95	53,876.00	56,422.90
<b>Total 5900 · Staffing</b>	<b>2,950,419.71</b>	<b>3,048,977.01</b>	<b>3,633,220.42</b>	<b>3,626,801.05</b>	<b>3,757,586.79</b>	<b>3,873,181.62</b>	<b>3,996,013.13</b>	<b>4,127,129.53</b>	<b>4,350,121.09</b>
<b>Total Expense</b>	<b>5,115,462.54</b>	<b>6,088,596.17</b>	<b>6,170,424.07</b>	<b>6,336,179.70</b>	<b>6,447,940.62</b>	<b>6,473,732.07</b>	<b>6,648,164.75</b>	<b>6,821,371.61</b>	<b>7,092,701.53</b>
<b>Net Ordinary Income</b>	<b>391,747.43</b>	<b>-312,816.24</b>	<b>-231,376.41</b>	<b>-397,132.04</b>	<b>-359,754.41</b>	<b>-236,795.86</b>	<b>-262,478.54</b>	<b>-286,935.40</b>	<b>-409,515.32</b>
<b>Other Income/Expense</b>									
<b>Other Income</b>									
6001 · Amortization	-60,070.55	-145,621.23	-115,500.00	-150,894.85	-149,080.37	-143,519.49	-139,623.95	-81,175.86	-75,862.87
<b>Total Other Income</b>	<b>-60,070.55</b>	<b>-145,621.23</b>	<b>-115,500.00</b>	<b>-150,894.85</b>	<b>-149,080.37</b>	<b>-143,519.49</b>	<b>-139,623.95</b>	<b>-81,175.86</b>	<b>-75,862.87</b>
<b>Net Other Income</b>	<b>-60,070.55</b>	<b>-145,621.23</b>	<b>-115,500.00</b>	<b>-150,894.85</b>	<b>-149,080.37</b>	<b>-143,519.49</b>	<b>-139,623.95</b>	<b>-81,175.86</b>	<b>-75,862.87</b>
	<b>331,676.88</b>	<b>-458,437.47</b>	<b>-346,876.41</b>	<b>-548,026.89</b>	<b>-508,834.78</b>	<b>-380,315.35</b>	<b>-402,102.49</b>	<b>-368,111.26</b>	<b>-485,378.19</b>

	F'17	Q3 F'18	F'18	F'19	F'19 Forecast	5 Year Projection				
	31 Mar 17	31 Dec 17	31 Mar 18	31 Mar 19	31 Mar 19	31 Mar 20	31 Mar 21	31 Mar 22	31 Mar 23	31 Mar 24
<b>ASSETS</b>										
<b>Current Assets</b>										
<b>Chequing/Savings</b>										
1000 · Cash on Hand										
1001 · Petty Cash	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
1002 · Petty Cash (USD)	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1003 · CC Clearing - RBC - 100-999-2	226,536.49	7,780.61	473,239.79	38,754.73	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
1005 · Operating - RBC - 102-953-7	102,396.08	65,535.59	107,687.06	77,111.16	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
1000 · Cash on Hand - Other	195.16	195.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 1000 · Cash on Hand</b>	<b>329,577.73</b>	<b>73,761.36</b>	<b>581,176.85</b>	<b>116,115.89</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>
1100 · Investments										
1104 · Investments - Long Term	3,547,068.40	3,547,068.40	3,637,498.58	3,697,068.40	3,700,000.00	3,772,068.40	3,847,068.40	3,922,068.40	3,997,068.40	4,072,068.40
1102 · Investments - Short Term	1,159,494.15	1,208,803.26	1,185,153.45	1,308,803.26	1,300,000.00	1,350,000.00	1,400,000.00	1,450,000.00	1,500,000.00	1,550,000.00
1103 · Savings - RBC - 100-663-4	7,104,759.84	2,829,237.56	5,537,882.68	5,736,438.64	5,896,728.45	5,371,215.67	5,006,010.32	4,619,017.83	4,266,016.57	3,530,748.38
<b>Total 1100 · Investments</b>	<b>11,811,322.39</b>	<b>7,585,109.22</b>	<b>10,360,534.71</b>	<b>10,742,310.30</b>	<b>10,896,728.45</b>	<b>10,493,284.07</b>	<b>10,253,078.72</b>	<b>9,991,086.23</b>	<b>9,763,084.97</b>	<b>9,152,816.78</b>
<b>Total Chequing/Savings</b>	<b>12,140,900.12</b>	<b>7,658,870.58</b>	<b>10,941,711.56</b>	<b>10,858,426.19</b>	<b>11,036,978.45</b>	<b>10,633,534.07</b>	<b>10,393,328.72</b>	<b>10,131,336.23</b>	<b>9,903,334.97</b>	<b>9,293,066.78</b>
<b>Accounts Receivable</b>										
1200 · Accounts Receivable	246,931.22	257,397.18	258,119.57	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00
<b>Total Accounts Receivable</b>	<b>246,931.22</b>	<b>257,397.18</b>	<b>258,119.57</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>
<b>Other Current Assets</b>										
1201 · Allowance for Doubtful Accounts	-235,834.72	-242,631.40	-241,232.74	-242,631.40	-242,650.00	-242,631.40	-242,631.40	-242,631.40	-242,631.40	-242,631.40
1400 · Prepaid Expenses										
1411 · Prepaid Rent	22,712.72	22,712.72	40,712.37	41,250.00	41,250.00	41,250.00	41,250.00	41,250.00	41,250.00	41,250.00
1401 · Prepaid Software	8,021.64	3,298.83	2,290.47	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
1403 · Prepaid IT services	13,916.47	10,861.29	27,654.90	25,701.00	26,000.00	25,701.00	25,701.00	25,701.00	25,701.00	25,701.00
1405 · Prepaid Insurance	4,697.72	1,855.17	2,156.76	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
1406 · Prepaid Membership	134,284.65	2,441.95	154,485.14	141,564.65	141,564.65	145,204.65	148,844.65	152,484.65	156,124.65	159,764.65
1408 · Prepaid staff development	11,311.13	5,390.42	2,565.10	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
1410 · Prepaid meetings	19,744.57	1,155.00	14,027.50	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
<b>Total 1400 · Prepaid Expenses</b>	<b>214,688.90</b>	<b>47,715.38</b>	<b>243,892.24</b>	<b>251,515.65</b>	<b>251,814.65</b>	<b>255,155.65</b>	<b>258,795.65</b>	<b>262,435.65</b>	<b>266,075.65</b>	<b>269,715.65</b>
<b>Total Other Current Assets</b>	<b>-21,145.82</b>	<b>-194,916.02</b>	<b>2,659.50</b>	<b>8,884.25</b>	<b>9,164.65</b>	<b>12,524.25</b>	<b>16,164.25</b>	<b>19,804.25</b>	<b>23,444.25</b>	<b>27,084.25</b>
<b>Total Current Assets</b>	<b>12,366,685.52</b>	<b>7,721,351.74</b>	<b>11,202,490.63</b>	<b>11,127,310.44</b>	<b>11,306,143.10</b>	<b>10,906,058.32</b>	<b>10,669,492.97</b>	<b>10,411,140.48</b>	<b>10,186,779.22</b>	<b>9,580,151.03</b>
<b>Fixed Assets</b>										
1301 · Computer equipment	287,095.82	295,527.04	83,402.04	295,527.04	83,402.04	83,402.04	83,402.04	83,402.04	83,402.04	83,402.04
1302 · Computer Software	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84
1305 · Computer equipment - Acc dep	-267,757.35	-284,449.90	-67,425.07	-295,527.04	-79,425.07	-83,402.04	-83,402.04	-83,402.04	-83,402.04	-83,402.04
1306 · Computer Software - Acc Dep	-6,126.36	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84
1310 · Furniture and Equipment	464,531.23	279,376.00	343,109.00	305,000.00	348,109.00	305,000.00	305,000.00	305,000.00	305,000.00	305,000.00
1312 · Furniture & Equipment -Acc Dep	-460,354.65	-13,968.80	-82,600.09	-89,500.00	-147,600.09	-150,500.00	-211,500.00	-272,500.00	-304,500.00	-305,000.00
1320 · Leasehold Improvements	402,013.85	514,176.85	758,628.70	545,000.00	773,628.70	545,000.00	545,000.00	545,000.00	545,000.00	545,000.00
1322 · Leasehold Improvments -Acc dep	-402,013.85	-12,869.25	-69,540.96	-80,250.00	-147,540.96	-134,750.00	-189,250.00	-243,750.00	-298,250.00	-352,750.00
1325 · Construction Work In Progress	154,742.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fixed Assets</b>	<b>180,072.42</b>	<b>777,791.94</b>	<b>965,573.62</b>	<b>680,250.00</b>	<b>830,573.62</b>	<b>564,750.00</b>	<b>449,250.00</b>	<b>333,750.00</b>	<b>247,250.00</b>	<b>192,250.00</b>
<b>TOTAL ASSETS</b>	<b>12,546,757.94</b>	<b>8,499,143.68</b>	<b>12,168,064.25</b>	<b>11,807,560.44</b>	<b>12,136,716.72</b>	<b>11,470,808.32</b>	<b>11,118,742.97</b>	<b>10,744,890.48</b>	<b>10,434,029.22</b>	<b>9,772,401.03</b>

	F'17	Q3 F'18	F'18	F'19	F'19 Forecast	5 Year Projection				
	31 Mar 17	31 Dec 17	31 Mar 18	31 Mar 19	31 Mar 19	31 Mar 20	31 Mar 21	31 Mar 22	31 Mar 23	31 Mar 24
<b>LIABILITIES &amp; EQUITY</b>										
<b>Liabilities</b>										
<b>Current Liabilities</b>										
<b>Accounts Payable</b>										
2000 · Accounts Payable	113,619.29	169,434.79	181,585.77	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99
<b>Total Accounts Payable</b>	<b>113,619.29</b>	<b>169,434.79</b>	<b>181,585.77</b>	<b>44,106.99</b>	<b>44,106.99</b>	<b>44,106.99</b>	<b>44,106.99</b>	<b>44,106.99</b>	<b>44,106.99</b>	<b>44,106.99</b>
<b>Other Current Liabilities</b>										
2011 · Vacation Accrual	87,729.01	85,384.91	92,729.01	85,384.91	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
2010 · Accrued Liabilities	261,686.62	292,831.32	325,072.72	263,960.34	300,000.00	265,000.00	265,000.00	265,000.00	265,000.00	265,000.00
2100 · Deferred Revenue										
2101 · Deferred Registration Fees	5,143,180.00	1,285,795.02	4,833,780.00	5,318,750.00	5,641,250.00	5,785,000.00	5,928,750.00	6,072,500.00	6,216,250.00	6,095,000.00
2125 · Deferred rent incentive			246,225.04		219,117.70	192,010.36	164,903.02	137,795.68	110,688.34	83,581.00
2110 · Banked refunds	35,125.48	29,335.28	28,971.20	32,116.28	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
<b>Total 2100 · Deferred Revenue</b>	<b>5,178,305.48</b>	<b>1,315,130.30</b>	<b>5,108,976.24</b>	<b>5,350,866.28</b>	<b>5,890,367.70</b>	<b>6,007,010.36</b>	<b>6,123,653.02</b>	<b>6,240,295.68</b>	<b>6,356,938.34</b>	<b>6,208,581.00</b>
2150 · Other Payables										
2154 · Citizen's Advisory Group	0.00	13,770.34	11,556.19	0.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
2152 · Due to London Life (RRSP)	14,817.66	15,154.00	15,982.74	15,075.94	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
<b>Total 2150 · Other Payables</b>	<b>14,817.66</b>	<b>28,924.34</b>	<b>27,538.93</b>	<b>15,075.94</b>	<b>26,000.00</b>	<b>26,000.00</b>	<b>26,000.00</b>	<b>26,000.00</b>	<b>26,000.00</b>	<b>26,000.00</b>
<b>Total Other Current Liabilities</b>	<b>5,542,538.77</b>	<b>1,722,270.87</b>	<b>5,554,316.90</b>	<b>5,715,287.47</b>	<b>6,316,367.70</b>	<b>6,398,010.36</b>	<b>6,514,653.02</b>	<b>6,631,295.68</b>	<b>6,747,938.34</b>	<b>6,599,581.00</b>
<b>Total Current Liabilities</b>	<b>5,656,158.06</b>	<b>1,891,705.66</b>	<b>5,735,902.67</b>	<b>5,759,394.46</b>	<b>6,360,474.69</b>	<b>6,442,117.35</b>	<b>6,558,760.01</b>	<b>6,675,402.67</b>	<b>6,792,045.33</b>	<b>6,643,687.99</b>
<b>Total Liabilities</b>	<b>5,656,158.06</b>	<b>1,891,705.66</b>	<b>5,735,902.67</b>	<b>5,759,394.46</b>	<b>6,360,474.69</b>	<b>6,442,117.35</b>	<b>6,558,760.01</b>	<b>6,675,402.67</b>	<b>6,792,045.33</b>	<b>6,643,687.99</b>
<b>Equity</b>										
3000 · Unrestricted Reserve / Unrestricted Net Assets	303,936.00	303,936.00	3,862,813.00	3,517,915.98	3,314,786.11	2,805,951.33	2,425,635.98	2,023,533.49	1,655,422.23	1,170,044.04
3001 · Invested in Capital Assets	180,073.00	180,073.00	719,348.58	680,250.00	611,455.92	372,739.64	284,346.98	195,954.32	136,561.66	108,669.00
3010 · Restricted Reserves / Internally Restricted Net Assets										
3011 · Contingency Reserve / Complaints & Discipline	6,078,725.00	6,078,725.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3012 · Fee Stabilization Reserve / Sexual Abuse Therapy	327,865.00	327,865.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
3013 · Strategic Initiatives	0.00	0.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
3014 · IT Improvements	0.00	0.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
<b>Total 3010 · Restricted Reserves</b>	<b>6,406,590.00</b>	<b>6,406,590.00</b>	<b>1,850,000.00</b>	<b>1,850,000.00</b>	<b>1,850,000.00</b>	<b>1,850,000.00</b>	<b>1,850,000.00</b>	<b>1,850,000.00</b>	<b>1,850,000.00</b>	<b>1,850,000.00</b>
3900 · Retained Earnings	-331,676.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	331,676.88	-283,160.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Equity</b>	<b>6,890,599.88</b>	<b>6,607,438.02</b>	<b>6,432,161.58</b>	<b>6,048,165.98</b>	<b>5,776,242.03</b>	<b>5,028,690.97</b>	<b>4,559,982.96</b>	<b>4,069,487.81</b>	<b>3,641,983.89</b>	<b>3,128,713.04</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>12,546,757.94</b>	<b>8,499,143.68</b>	<b>12,168,064.25</b>	<b>11,807,560.44</b>	<b>12,136,716.72</b>	<b>11,470,808.32</b>	<b>11,118,742.97</b>	<b>10,744,890.48</b>	<b>10,434,029.22</b>	<b>9,772,401.03</b>



	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
	Fiscal 2017 Actual	Full Year Actual	Full Year Budget	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast
	FY	FY	FY	FY	@ \$575	@ \$575	@ \$575	@ \$575	@ \$575
<b>Membership #'s</b>			9,100	9,100	9,350	9,600	9,850	10,100	10,350
<b>Income</b>									
4007 · Registration fee credits	-45,002.87	-31,869.40	-35,823.79	-35,823.79	-35,823.79	-35,823.79	-35,823.79	-35,823.79	-35,823.79
4008 · Admin Fees		166,016.00	148,905.00	148,905.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
4004 · Cost recovery from cost orders	14,000.00	26,500.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00
4003 · Remediation Chargeback	18,591.74	13,643.60	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00
4001 · Registration Fees	5,375,264.40	5,441,341.67	5,680,206.45	5,680,206.45	<b>5,641,250.00</b>	<b>5,785,000.00</b>	<b>5,928,750.00</b>	<b>6,072,500.00</b>	<b>6,216,250.00</b>
4002 · Interest Income	141,503.35	163,008.06	112,000.00	112,000.00	112,000.00	112,000.00	112,000.00	112,000.00	112,000.00
4010 · Miscellaneous Income	2,853.35	-2,860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>5,507,209.97</b>	<b>5,775,779.93</b>	<b>5,939,047.66</b>	<b>5,939,047.66</b>	<b>5,901,186.21</b>	<b>6,044,936.21</b>	<b>6,188,686.21</b>	<b>6,332,436.21</b>	<b>6,476,186.21</b>
<b>Gross Profit</b>	<b>5,507,209.97</b>	<b>5,775,779.93</b>	<b>5,939,047.66</b>	<b>5,939,047.66</b>	<b>5,901,186.21</b>	<b>6,044,936.21</b>	<b>6,188,686.21</b>	<b>6,332,436.21</b>	<b>6,476,186.21</b>
<b>Expense</b>									
<b>5000 · Committee Per Diem</b>									
5001 · Ad Hoc Additional Committee - per diem	821.16	0.00	0.00	0.00	3,554.70	3,625.79	3,698.31	3,772.28	3,847.72
5002 · ICRC - per diem	23,101.00	25,216.50	21,463.20	21,463.20	21,892.46	22,330.31	22,776.92	23,232.46	23,697.11
5003 · Council - per diem	37,904.50	43,264.00	43,216.00	43,216.00	44,080.32	44,961.93	45,861.16	46,778.39	47,713.96
5005 · Discipline Committee - per diem	25,453.00	11,378.00	27,385.00	27,385.00	27,932.70	28,491.35	29,061.18	29,642.40	30,235.25
5006 · Executive - per diem	8,856.50	15,834.50	26,389.50	26,389.50	26,917.29	27,455.64	28,004.75	28,564.84	29,136.14
5010 · Patient Relations - per diem	2,618.00	242.00	1,126.20	1,126.20	1,148.72	1,171.70	1,195.13	1,219.04	1,243.42
5011 · QA Committee - per diem	11,085.00	11,098.00	4,208.24	4,208.24	4,292.40	4,378.25	4,465.82	4,555.13	4,646.24
5012 · Registration Com. - per diem	1,271.50	1,974.50	4,680.00	4,680.00	4,773.60	4,869.07	4,966.45	5,065.78	5,167.10
5017 · Finance Committee - per diem	3,107.50	4,388.00	3,485.00	3,485.00	3,554.70	3,625.79	3,698.31	3,772.28	3,847.72
<b>Total 5000 · Committee Per Diem</b>	<b>114,218.16</b>	<b>113,395.50</b>	<b>131,953.14</b>	<b>131,953.14</b>	<b>138,146.90</b>	<b>140,909.84</b>	<b>143,728.04</b>	<b>146,602.60</b>	<b>149,534.65</b>
<b>5050 · Committee Reimbursed Expenses</b>									
5051 · Ad Hoc Additional Committee - expenses	8,531.22	0.00	0.00	0.00	3,284.40	3,350.09	3,417.09	3,485.43	3,555.14
5052 · ICRC - expenses	21,346.72	17,423.99	30,441.92	30,441.92	31,050.76	31,671.77	32,305.21	32,951.31	33,610.34
5053 · Council - expenses	71,378.59	74,348.94	74,559.19	74,559.19	76,050.37	77,571.38	79,122.81	80,705.27	82,319.37
5055 · Discipline Committee - expenses	26,456.96	11,299.74	32,172.24	32,172.24	32,815.68	33,472.00	34,141.44	34,824.27	35,520.75
5056 · Executive Committee - expenses	11,562.65	13,265.92	10,731.20	10,731.20	10,945.82	11,164.74	11,388.04	11,615.80	11,848.11
5061 · Patient Relations - expenses	1,251.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5062 · QA Committee - expenses	7,009.00	7,884.79	2,700.00	2,700.00	2,754.00	2,809.08	2,865.26	2,922.57	2,981.02
5063 · Registration Comm. - expenses	0.00	0.00	1,700.00	1,700.00	1,734.00	1,768.68	1,804.05	1,840.13	1,876.94
5075 · Finance Committee - expenses	1,954.23	2,176.96	3,220.00	3,220.00	3,284.40	3,350.09	3,417.09	3,485.43	3,555.14
<b>Total 5050 · Committee Reimbursed Expenses</b>	<b>149,490.80</b>	<b>126,400.34</b>	<b>155,524.55</b>	<b>155,524.55</b>	<b>161,919.44</b>	<b>165,157.83</b>	<b>168,460.99</b>	<b>171,830.21</b>	<b>175,266.81</b>
<b>5100 · Information Management</b>									
5101 · IT Hardware	0.00	10,439.92	37,620.00	37,620.00	38,372.40	39,139.85	39,922.64	40,721.10	41,535.52
5102 · Software	7,369.83	17,523.58	16,586.32	16,586.32	16,918.05	17,256.41	17,601.54	17,953.57	18,312.64
5103 · IT Maintenance	78,788.59	74,727.00	90,108.00	90,108.00	91,910.16	93,748.36	95,623.33	97,535.80	99,486.51
5104 · IT Database	59,016.96	757,632.11	319,810.00	359,810.00	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00
<b>Total 5100 · Information Management</b>	<b>145,175.38</b>	<b>860,322.61</b>	<b>464,124.32</b>	<b>504,124.32</b>	<b>307,200.61</b>	<b>310,144.62</b>	<b>313,147.51</b>	<b>316,210.46</b>	<b>319,334.67</b>

	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
	Fiscal 2017 Actual	Full Year Actual	Full Year Budget	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast
	FY	FY	FY	FY	@ \$575	@ \$575	@ \$575	@ \$575	@ \$575
<b>Membership #'s</b>			<b>9,100</b>	<b>9,100</b>	<b>9,350</b>	<b>9,600</b>	<b>9,850</b>	<b>10,100</b>	<b>10,350</b>
5200 · Insurance	9,465.39	9,499.40	9,742.12	9,742.12	9,936.96	10,135.70	10,338.42	10,545.18	10,756.09
5300 · Networking, Conf. & Travel	31,954.58	33,502.13	34,108.30	34,108.30	34,790.47	35,486.28	36,196.00	36,919.92	37,658.32
<b>5400 · Office and General</b>									
5402 · Bank & service charges	152,287.50	137,042.61	123,130.00	123,130.00	126,249.25	129,383.00	132,516.75	135,650.50	138,784.25
5403 · Maintenance & repairs	6,670.82	2,489.67	3,100.00	3,100.00	3,162.00	3,225.24	3,289.74	3,355.54	3,422.65
5405 · Memberships & publications	188,728.61	197,215.20	213,252.41	213,252.41	214,854.00	223,904.00	233,154.00	242,604.00	252,254.00
5407 · Office & kitchen supplies	17,389.34	16,941.73	22,100.00	22,100.00	22,542.00	22,992.84	23,452.70	23,921.75	24,400.19
5408 · Postage & courier	10,370.97	5,524.17	6,300.00	6,300.00	6,426.00	6,554.52	6,685.61	6,819.32	6,955.71
5409 · Rent	300,398.09	489,857.72	492,400.00	489,575.00	500,870.00	501,897.00	513,191.00	514,218.00	520,725.50
5411 · Printing, Filing & Stationery	11,971.63	7,006.82	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00
5412 · Telephone & Internet	30,080.77	47,556.77	35,785.88	35,785.88	36,501.60	37,231.63	37,976.26	38,735.79	39,510.50
5413 · Bad Debt	12,334.72	5,398.02	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
<b>Total 5400 · Office and General</b>	<b>730,232.45</b>	<b>909,032.71</b>	<b>911,768.29</b>	<b>908,943.29</b>	<b>926,304.85</b>	<b>940,888.23</b>	<b>965,966.06</b>	<b>981,004.90</b>	<b>1,001,752.80</b>
<b>5500 · Regulatory Effectiveness</b>									
5503 · Council Education	34,078.27	83,135.84	44,915.00	69,915.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
5504 · Elections	3,650.00	4,600.00	3,600.00	3,600.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
5505 · Policy Development	102,619.69	35,483.96	35,679.53	35,679.53	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Total 5500 · Regulatory Effectiveness</b>	<b>140,347.96</b>	<b>123,219.80</b>	<b>84,194.53</b>	<b>109,194.53</b>	<b>104,000.00</b>	<b>104,000.00</b>	<b>104,000.00</b>	<b>104,000.00</b>	<b>104,000.00</b>
<b>5600 · Communications</b>									
5605 · French Language Services	8,262.97	6,186.03	10,000.00	10,000.00	10,200.00	10,404.00	10,612.08	10,824.32	11,040.81
5620 · Print Communication	11,164.63	15,033.35	14,200.00	14,200.00	14,484.00	14,773.68	15,069.15	15,370.54	15,677.95
5621 · Online Communication	180,921.73	113,716.24	77,400.00	77,400.00	78,948.00	80,526.96	82,137.50	83,780.25	85,455.85
5622 · In-Person Communication	23,740.08	41,735.84	26,900.00	26,900.00	27,438.00	27,986.76	28,546.50	29,117.43	29,699.77
<b>Total 5600 · Communications</b>	<b>224,089.41</b>	<b>176,671.46</b>	<b>128,500.00</b>	<b>128,500.00</b>	<b>131,070.00</b>	<b>133,691.40</b>	<b>136,365.23</b>	<b>139,092.53</b>	<b>141,874.38</b>
<b>5700 · Professional fees</b>									
5701 · Audit	21,588.35	33,448.00	25,000.00	25,000.00	25,500.00	26,010.00	26,530.20	27,060.80	27,602.02
5702 · Hearing Expenses	12,987.22	5,283.93	10,463.00	10,463.00	18,000.00	18,360.00	18,727.20	19,101.74	19,483.78
5704 · Investigations	19,388.64	40,827.86	55,400.00	55,400.00	56,508.00	57,638.16	58,790.92	59,966.74	61,166.08
5710 · Temporary staff	0.00	42,750.35	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00
5750 · Legal									
5753 · Legal - Professional Conduct									
5760 · General Counsel	25,471.56	27,522.53	32,000.00	32,000.00	32,640.00	33,292.80	33,958.66	34,637.83	35,330.59
5761 · Independent Legal Advice	47,756.07	42,948.09	68,817.00	68,817.00	100,000.00	102,000.00	104,040.00	106,120.80	108,243.22
5762 · Hearing Counsel	112,966.95	46,389.85	93,654.40	93,654.40	125,000.00	127,500.00	130,050.00	132,651.00	135,304.02
5763 · Court Proceedings & Appeals	6,035.15	76,935.82	30,000.00	30,000.00	30,600.00	31,212.00	31,836.24	32,472.96	33,122.42
5753 · Legal - Professional Conduct - Other	-2,702.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 5753 · Legal - Professional Conduct</b>	<b>189,527.67</b>	<b>193,796.29</b>	<b>224,471.40</b>	<b>224,471.40</b>	<b>288,240.00</b>	<b>294,004.80</b>	<b>299,884.90</b>	<b>305,882.59</b>	<b>312,000.25</b>
5755 · General Legal	21,141.96	17,941.02	20,000.00	20,000.00	20,400.00	20,808.00	21,224.16	21,648.64	22,081.62
5756 · Professional Conduct Accrual Expense	55,000.00	93,511.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Total 5750 · Legal</b>	<b>265,669.63</b>	<b>305,248.31</b>	<b>244,471.40</b>	<b>294,471.40</b>	<b>308,640.00</b>	<b>314,812.80</b>	<b>321,109.06</b>	<b>327,531.24</b>	<b>334,081.86</b>
<b>Total 5700 · Professional fees</b>	<b>319,633.84</b>	<b>427,558.45</b>	<b>335,334.40</b>	<b>445,334.40</b>	<b>408,648.00</b>	<b>416,820.96</b>	<b>425,157.38</b>	<b>433,660.53</b>	<b>442,333.74</b>

	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
	Fiscal 2017 Actual	Full Year Actual	Full Year Budget	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast
	FY	FY	FY	FY	@ \$575	@ \$575	@ \$575	@ \$575	@ \$575
<b>Membership #'s</b>			9,100	9,100	9,350	9,600	9,850	10,100	10,350
<b>5800 · Programs</b>									
<b>5810 · Quality Program</b>									
5811 · QA Program Development & Eval.	0.00	40.47	106,095.00	106,095.00	15,000.00	15,300.00	15,606.00	15,918.12	16,236.48
5821 · Assessor Travel	70,056.45	81,635.44	6,322.00	6,322.00	35,000.00	35,700.00	36,414.00	37,142.28	37,885.13
5823 · Assessor Training	51,997.52	6,825.97	79,916.00	79,916.00	60,000.00	61,200.00	62,424.00	63,672.48	64,945.93
5824 · Assessor Onsite Assessment Fee	115,322.50	132,927.50	10,740.00	10,740.00	130,000.00	132,600.00	135,252.00	137,957.04	140,716.18
<b>Total 5810 · Quality Program</b>	237,376.47	221,429.38	203,073.00	203,073.00	240,000.00	244,800.00	249,696.00	254,689.92	259,783.72
5802 · Jurisprudence	35,057.12	12,337.50	11,891.00	11,891.00	150,000.00	20,000.00	20,400.00	20,808.00	21,224.16
<b>5870 · Practice Enhancement - QA</b>									
5871 · QA Practice Enhancement fees	3,326.44	0.00	2,800.00	2,800.00	3,500.00	3,570.00	3,641.40	3,714.23	3,788.51
5872 · QA Practice Enhancement travel	648.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5870 · Practice Enhancement - QA - Other	223.08	6,858.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 5870 · Practice Enhancement - QA</b>	4,197.68	6,858.15	2,800.00	2,800.00	3,500.00	3,570.00	3,641.40	3,714.23	3,788.51
5880 · Remediation - PC	19,978.59	13,551.73	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00
5890 · Sexual Abuse Therapy	3,825.00	5,840.00	53,430.00	53,430.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
<b>Total 5800 · Programs</b>	300,434.86	260,016.76	281,954.00	281,954.00	464,260.00	339,130.00	344,497.40	349,972.15	355,556.39
<b>5900 · Staffing</b>									
5914 · Vacation Pay Adjustment	-26,469.00	28,139.00	5,000.00	5,000.00	5,100.00	5,202.00	5,306.04	5,412.16	5,520.40
5901 · Salaries	2,402,071.21	2,580,822.28	2,977,391.32	2,977,391.32	3,126,826.11	3,204,996.76	3,285,121.68	3,367,249.72	3,526,430.96
5902 · Employer Benefits	86,826.40	85,950.48	109,559.95	103,140.58	123,768.69	148,522.43	178,226.92	213,872.30	256,646.76
5903 · Employer RRSP Contribution	116,439.01	115,881.00	133,656.63	133,656.63	140,397.01	143,906.94	147,504.61	151,192.23	158,339.59
5904 · Consultant fees	111,511.91	0.00	105,398.00	105,398.00	50,000.00	52,000.00	54,080.00	56,243.20	58,492.93
5905 · Staff Development	92,087.14	63,497.24	127,604.90	127,604.90	130,157.00	132,760.14	135,415.34	138,123.65	140,886.12
5906 · Recruitment	1,297.24	4,671.46	1,950.00	1,950.00	1,989.00	2,028.78	2,069.36	2,110.74	2,152.96
5907 · Staff Recognition	9,146.58	9,431.24	13,360.00	13,360.00	13,627.20	13,899.74	14,177.74	14,461.29	14,750.52
5911 · CPP - Canadian Pension Plan	77,762.73	76,365.35	76,991.53	76,991.53	78,170.65	80,124.92	82,128.04	84,181.24	88,160.77
5912 · EI - Employment Insurance	36,542.73	32,902.07	34,538.93	34,538.93	37,521.91	38,459.96	39,421.46	40,407.00	42,317.17
5913 · EHT - Employer Health Tax	43,203.76	51,316.89	47,769.16	47,769.16	50,029.22	51,279.95	52,561.95	53,876.00	56,422.90
<b>Total 5900 · Staffing</b>	2,950,419.71	3,048,977.01	3,633,220.42	3,626,801.05	3,757,586.79	3,873,181.62	3,996,013.13	4,127,129.53	4,350,121.09
<b>Total Expense</b>	5,115,462.54	6,088,596.17	6,170,424.07	6,336,179.70	6,443,864.02	6,469,546.47	6,643,870.15	6,816,968.01	7,088,188.93
<b>Net Ordinary Income</b>	391,747.43	-312,816.24	-231,376.41	-397,132.04	-542,677.81	-424,610.26	-455,183.94	-484,531.80	-612,002.72
<b>Other Income/Expense</b>									
<b>Other Income</b>									
6001 · Amortization	-60,070.55	-145,621.23	-115,500.00	-150,894.85	-149,080.37	-143,519.49	-139,623.95	-81,175.86	-75,862.87
<b>Total Other Income</b>	-60,070.55	-145,621.23	-115,500.00	-150,894.85	-149,080.37	-143,519.49	-139,623.95	-81,175.86	-75,862.87
<b>Net Other Income</b>	-60,070.55	-145,621.23	-115,500.00	-150,894.85	-149,080.37	-143,519.49	-139,623.95	-81,175.86	-75,862.87
	<b>331,676.88</b>	<b>-458,437.47</b>	<b>-346,876.41</b>	<b>-548,026.89</b>	<b>-691,758.18</b>	<b>-568,129.75</b>	<b>-594,807.89</b>	<b>-565,707.66</b>	<b>-687,865.59</b>

	F'17	Q3 F'18	F'18	F'19	F'19 Forecast	5 Year Projection				
	31 Mar 17	31 Dec 17	31 Mar 18	31 Mar 19	31 Mar 19	31 Mar 20	31 Mar 21	31 Mar 22	31 Mar 23	31 Mar 24
<b>ASSETS</b>										
<b>Current Assets</b>										
<b>Chequing/Savings</b>										
1000 · Cash on Hand										
1001 · Petty Cash	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
1002 · Petty Cash (USD)	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1003 · CC Clearing - RBC - 100-999-2	226,536.49	7,780.61	473,239.79	38,754.73	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
1005 · Operating - RBC - 102-953-7	102,396.08	65,535.59	107,687.06	77,111.16	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
1000 · Cash on Hand - Other	195.16	195.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 1000 - Cash on Hand</b>	<b>329,577.73</b>	<b>73,761.36</b>	<b>581,176.85</b>	<b>116,115.89</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>
1100 · Investments										
1104 · Investments - Long Term	3,547,068.40	3,547,068.40	3,637,498.58	3,697,068.40	3,700,000.00	3,772,068.40	3,847,068.40	3,922,068.40	3,997,068.40	4,072,068.40
1102 · Investments - Short Term	1,159,494.15	1,208,803.26	1,185,153.45	1,308,803.26	1,300,000.00	1,350,000.00	1,400,000.00	1,450,000.00	1,500,000.00	1,550,000.00
1103 · Savings - RBC - 100-663-4	7,104,759.84	2,829,237.56	5,537,882.68	5,736,438.64	5,896,728.45	5,188,292.27	4,635,272.52	4,055,574.63	3,504,976.97	2,134,315.82
<b>Total 1100 - Investments</b>	<b>11,811,322.39</b>	<b>7,585,109.22</b>	<b>10,360,534.71</b>	<b>10,742,310.30</b>	<b>10,896,728.45</b>	<b>10,310,360.67</b>	<b>9,882,340.92</b>	<b>9,427,643.03</b>	<b>9,002,045.37</b>	<b>7,756,384.22</b>
<b>Total Chequing/Savings</b>	<b>12,140,900.12</b>	<b>7,658,870.58</b>	<b>10,941,711.56</b>	<b>10,858,426.19</b>	<b>11,036,978.45</b>	<b>10,450,610.67</b>	<b>10,022,590.92</b>	<b>9,567,893.03</b>	<b>9,142,295.37</b>	<b>7,896,634.22</b>
<b>Accounts Receivable</b>										
1200 · Accounts Receivable	246,931.22	257,397.18	258,119.57	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00
<b>Total Accounts Receivable</b>	<b>246,931.22</b>	<b>257,397.18</b>	<b>258,119.57</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>
<b>Other Current Assets</b>										
1201 · Allowance for Doubtful Accounts	-235,834.72	-242,631.40	-241,232.74	-242,631.40	-242,650.00	-242,631.40	-242,631.40	-242,631.40	-242,631.40	-242,631.40
1400 · Prepaid Expenses										
1411 · Prepaid Rent	22,712.72	22,712.72	40,712.37	41,250.00	41,250.00	41,250.00	41,250.00	41,250.00	41,250.00	41,250.00
1401 · Prepaid Software	8,021.64	3,298.83	2,290.47	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
1403 · Prepaid IT services	13,916.47	10,861.29	27,654.90	25,701.00	26,000.00	25,701.00	25,701.00	25,701.00	25,701.00	25,701.00
1405 · Prepaid Insurance	4,697.72	1,855.17	2,156.76	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
1406 · Prepaid Membership	134,284.65	2,441.95	154,485.14	141,564.65	141,564.65	145,204.65	148,844.65	152,484.65	156,124.65	159,764.65
1408 · Prepaid staff development	11,311.13	5,390.42	2,565.10	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
1410 · Prepaid meetings	19,744.57	1,155.00	14,027.50	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
<b>Total 1400 · Prepaid Expenses</b>	<b>214,688.90</b>	<b>47,715.38</b>	<b>243,892.24</b>	<b>251,515.65</b>	<b>251,814.65</b>	<b>255,155.65</b>	<b>258,795.65</b>	<b>262,435.65</b>	<b>266,075.65</b>	<b>269,715.65</b>
<b>Total Other Current Assets</b>	<b>-21,145.82</b>	<b>-194,916.02</b>	<b>2,659.50</b>	<b>8,884.25</b>	<b>9,164.65</b>	<b>12,524.25</b>	<b>16,164.25</b>	<b>19,804.25</b>	<b>23,444.25</b>	<b>27,084.25</b>
<b>Total Current Assets</b>	<b>12,366,685.52</b>	<b>7,721,351.74</b>	<b>11,202,490.63</b>	<b>11,127,310.44</b>	<b>11,306,143.10</b>	<b>10,723,134.92</b>	<b>10,298,755.17</b>	<b>9,847,697.28</b>	<b>9,425,739.62</b>	<b>8,183,718.47</b>
<b>Fixed Assets</b>										
1301 · Computer equipment	287,095.82	295,527.04	83,402.04	295,527.04	83,402.04	83,402.04	83,402.04	83,402.04	83,402.04	83,402.04
1302 · Computer Software	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84
1305 · Computer equipment - Acc dep	-267,757.35	-284,449.90	-67,425.07	-295,527.04	-79,425.07	-83,402.04	-83,402.04	-83,402.04	-83,402.04	-83,402.04
1306 · Computer Software - Acc Dep	-6,126.36	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84
1310 · Furniture and Equipment	464,531.23	279,376.00	343,109.00	305,000.00	348,109.00	305,000.00	305,000.00	305,000.00	305,000.00	305,000.00
1312 · Furniture & Equipment -Acc Dep	-460,354.65	-13,968.80	-82,600.09	-89,500.00	-147,600.09	-150,500.00	-211,500.00	-272,500.00	-304,500.00	-305,000.00
1320 · Leasehold Improvements	402,013.85	514,176.85	758,628.70	545,000.00	773,628.70	545,000.00	545,000.00	545,000.00	545,000.00	545,000.00
1322 · Leasehold Improvements -Acc dep	-402,013.85	-12,869.25	-69,540.96	-80,250.00	-147,540.96	-134,750.00	-189,250.00	-243,750.00	-298,250.00	-352,750.00
1325 · Construction Work In Progress	154,742.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fixed Assets</b>	<b>180,072.82</b>	<b>777,791.94</b>	<b>965,573.62</b>	<b>680,250.00</b>	<b>830,573.62</b>	<b>564,750.00</b>	<b>449,250.00</b>	<b>333,750.00</b>	<b>247,250.00</b>	<b>192,250.00</b>
<b>TOTAL ASSETS</b>	<b>12,546,757.94</b>	<b>8,499,143.68</b>	<b>12,168,064.25</b>	<b>11,807,560.44</b>	<b>12,136,716.72</b>	<b>11,287,884.92</b>	<b>10,748,005.17</b>	<b>10,181,447.28</b>	<b>9,672,989.62</b>	<b>8,375,968.47</b>

	F'17	Q3 F'18	F'18	F'19	F'19 Forecast	5 Year Projection				
	31 Mar 17	31 Dec 17	31 Mar 18	31 Mar 19	31 Mar 19	31 Mar 20	31 Mar 21	31 Mar 22	31 Mar 23	31 Mar 24
<b>LIABILITIES &amp; EQUITY</b>										
<b>Liabilities</b>										
<b>Current Liabilities</b>										
<b>Accounts Payable</b>										
2000 · Accounts Payable	113,619.29	169,434.79	181,585.77	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99
<b>Total Accounts Payable</b>	113,619.29	169,434.79	181,585.77	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99
<b>Other Current Liabilities</b>										
2011 · Vacation Accrual	87,729.01	85,384.91	92,729.01	85,384.91	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
2010 · Accrued Liabilities	261,686.62	292,831.32	325,072.72	263,960.34	300,000.00	265,000.00	265,000.00	265,000.00	265,000.00	265,000.00
2100 · Deferred Revenue										
2101 · Deferred Registration Fees	5,143,180.00	1,285,795.02	4,833,780.00	5,318,750.00	5,641,250.00	5,785,000.00	5,928,750.00	6,072,500.00	6,216,250.00	6,095,000.00
2125 · Deferred rent incentive			246,225.04		219,117.70	192,010.36	164,903.02	137,795.68	110,688.34	83,581.00
2110 · Banked refunds	35,125.48	29,335.28	28,971.20	32,116.28	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
<b>Total 2100 · Deferred Revenue</b>	5,178,305.48	1,315,130.30	5,108,976.24	5,350,866.28	5,890,367.70	6,007,010.36	6,123,653.02	6,240,295.68	6,356,938.34	6,208,581.00
<b>2150 · Other Payables</b>										
2154 · Citizen's Advisory Group	0.00	13,770.34	11,556.19	0.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
2152 · Due to London Life (RRSP)	14,817.66	15,154.00	15,982.74	15,075.94	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
<b>Total 2150 · Other Payables</b>	14,817.66	28,924.34	27,538.93	15,075.94	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00
<b>Total Other Current Liabilities</b>	5,542,538.77	1,722,270.87	5,554,316.90	5,715,287.47	6,316,367.70	6,398,010.36	6,514,653.02	6,631,295.68	6,747,938.34	6,599,581.00
<b>Total Current Liabilities</b>	5,656,158.06	1,891,705.66	5,735,902.67	5,759,394.46	6,360,474.69	6,442,117.35	6,558,760.01	6,675,402.67	6,792,045.33	6,643,687.99
<b>Total Liabilities</b>	5,656,158.06	1,891,705.66	5,735,902.67	5,759,394.46	6,360,474.69	6,442,117.35	6,558,760.01	6,675,402.67	6,792,045.33	6,643,687.99
<b>Equity</b>										
<b>3000 · Unrestricted Reserve / Unrestricted Net Assets</b>	303,936.00	303,936.00	3,862,813.00	3,517,915.98	3,314,786.11	2,623,027.93	2,054,898.18	1,460,090.29	894,382.63	0.00
<b>3001 · Invested in Capital Assets</b>	180,073.00	180,073.00	719,348.58	680,250.00	611,455.92	372,739.64	284,346.98	195,954.32	136,561.66	108,669.00
<b>3010 · Restricted Reserves / Internally Restricted Net Assets</b>										
3011 · Contingency Reserve / Complaints & Discipline	6,078,725.00	6,078,725.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3012 · Fee Stabilization Reserve / Sexual Abuse Therapy	327,865.00	327,865.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
3013 · Strategic Initiatives	0.00	0.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	273,611.48
3014 · IT Improvements	0.00	0.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
<b>Total 3010 · Restricted Reserves</b>	6,406,590.00	6,406,590.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	1,623,611.48
<b>3900 · Retained Earnings</b>	-331,676.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income</b>	331,676.88	-283,160.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Equity</b>	6,890,599.88	6,607,438.02	6,432,161.58	6,048,165.98	5,776,242.03	4,845,767.57	4,189,245.16	3,506,044.61	2,880,944.29	1,732,280.48
<b>TOTAL LIABILITIES &amp; EQUITY</b>	12,546,757.94	8,499,143.68	12,168,064.25	11,807,560.44	12,136,716.72	11,287,884.92	10,748,005.17	10,181,447.28	9,672,989.62	8,375,968.47

	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
	Fiscal 2017 Actual	Full Year Actual	Full Year Budget	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast
	FY	FY	FY	FY	@ \$595	@ \$650	@ \$650	@ \$650	@ \$650
<b>Membership #'s</b>			9,100	9,100	9,350	9,600	9,850	10,100	10,350
<b>Income</b>									
4007 · Registration fee credits	-45,002.87	-31,869.40	-35,823.79	-35,823.79	-35,823.79	-35,823.79	-35,823.79	-35,823.79	-35,823.79
4008 · Admin Fees		166,016.00	148,905.00	148,905.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
4004 · Cost recovery from cost orders	14,000.00	26,500.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00
4003 · Remediation Chargeback	18,591.74	13,643.60	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00
4001 · Registration Fees	5,375,264.40	5,441,341.67	5,680,206.45	5,680,206.45	<b>5,828,250.00</b>	<b>6,505,000.00</b>	<b>6,667,500.00</b>	<b>6,830,000.00</b>	<b>6,992,500.00</b>
4002 · Interest Income	141,503.35	163,008.06	112,000.00	112,000.00	112,000.00	112,000.00	112,000.00	112,000.00	112,000.00
4010 · Miscellaneous Income	2,853.35	-2,860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>5,507,209.97</b>	<b>5,775,779.93</b>	<b>5,939,047.66</b>	<b>5,939,047.66</b>	<b>6,088,186.21</b>	<b>6,764,936.21</b>	<b>6,927,436.21</b>	<b>7,089,936.21</b>	<b>7,252,436.21</b>
<b>Gross Profit</b>	<b>5,507,209.97</b>	<b>5,775,779.93</b>	<b>5,939,047.66</b>	<b>5,939,047.66</b>	<b>6,088,186.21</b>	<b>6,764,936.21</b>	<b>6,927,436.21</b>	<b>7,089,936.21</b>	<b>7,252,436.21</b>
<b>Expense</b>									
<b>5000 · Committee Per Diem</b>									
5001 · Ad Hoc Additional Committee - per diem	821.16	0.00	0.00	0.00	3,554.70	3,625.79	3,698.31	3,772.28	3,847.72
5002 · ICRC - per diem	23,101.00	25,216.50	21,463.20	21,463.20	21,892.46	22,330.31	22,776.92	23,232.46	23,697.11
5003 · Council - per diem	37,904.50	43,264.00	43,216.00	43,216.00	44,080.32	44,961.93	45,861.16	46,778.39	47,713.96
5005 · Discipline Committee - per diem	25,453.00	11,378.00	27,385.00	27,385.00	27,932.70	28,491.35	29,061.18	29,642.40	30,235.25
5006 · Executive - per diem	8,856.50	15,834.50	26,389.50	26,389.50	26,917.29	27,455.64	28,004.75	28,564.84	29,136.14
5010 · Patient Relations - per diem	2,618.00	242.00	1,126.20	1,126.20	1,148.72	1,171.70	1,195.13	1,219.04	1,243.42
5011 · QA Committee - per diem	11,085.00	11,098.00	4,208.24	4,208.24	4,292.40	4,378.25	4,465.82	4,555.13	4,646.24
5012 · Registration Com. - per diem	1,271.50	1,974.50	4,680.00	4,680.00	4,773.60	4,869.07	4,966.45	5,065.78	5,167.10
5017 · Finance Committee - per diem	3,107.50	4,388.00	3,485.00	3,485.00	3,554.70	3,625.79	3,698.31	3,772.28	3,847.72
<b>Total 5000 · Committee Per Diem</b>	<b>114,218.16</b>	<b>113,395.50</b>	<b>131,953.14</b>	<b>131,953.14</b>	<b>138,146.90</b>	<b>140,909.84</b>	<b>143,728.04</b>	<b>146,602.60</b>	<b>149,534.65</b>
<b>5050 · Committee Reimbursed Expenses</b>									
5051 · Ad Hoc Additional Committee - expenses	8,531.22	0.00	0.00	0.00	3,284.40	3,350.09	3,417.09	3,485.43	3,555.14
5052 · ICRC - expenses	21,346.72	17,423.99	30,441.92	30,441.92	31,050.76	31,671.77	32,305.21	32,951.31	33,610.34
5053 · Council - expenses	71,378.59	74,348.94	74,559.19	74,559.19	76,050.37	77,571.38	79,122.81	80,705.27	82,319.37
5055 · Discipline Committee - expenses	26,456.96	11,299.74	32,172.24	32,172.24	32,815.68	33,472.00	34,141.44	34,824.27	35,520.75
5056 · Executive Committee - expenses	11,562.65	13,265.92	10,731.20	10,731.20	10,945.82	11,164.74	11,388.04	11,615.80	11,848.11
5061 · Patient Relations - expenses	1,251.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5062 · QA Committee - expenses	7,009.00	7,884.79	2,700.00	2,700.00	2,754.00	2,809.08	2,865.26	2,922.57	2,981.02
5063 · Registration Comm. - expenses	0.00	0.00	1,700.00	1,700.00	1,734.00	1,768.68	1,804.05	1,840.13	1,876.94
5075 · Finance Committee - expenses	1,954.23	2,176.96	3,220.00	3,220.00	3,284.40	3,350.09	3,417.09	3,485.43	3,555.14
<b>Total 5050 · Committee Reimbursed Expenses</b>	<b>149,490.80</b>	<b>126,400.34</b>	<b>155,524.55</b>	<b>155,524.55</b>	<b>161,919.44</b>	<b>165,157.83</b>	<b>168,460.99</b>	<b>171,830.21</b>	<b>175,266.81</b>
<b>5100 · Information Management</b>									
5101 · IT Hardware	0.00	10,439.92	37,620.00	37,620.00	38,372.40	39,139.85	39,922.64	40,721.10	41,535.52
5102 · Software	7,369.83	17,523.58	16,586.32	16,586.32	16,918.05	17,256.41	17,601.54	17,953.57	18,312.64
5103 · IT Maintenance	78,788.59	74,727.00	90,108.00	90,108.00	91,910.16	93,748.36	95,623.33	97,535.80	99,486.51
5104 · IT Database	59,016.96	757,632.11	319,810.00	359,810.00	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00
<b>Total 5100 · Information Management</b>	<b>145,175.38</b>	<b>860,322.61</b>	<b>464,124.32</b>	<b>504,124.32</b>	<b>307,200.61</b>	<b>310,144.62</b>	<b>313,147.51</b>	<b>316,210.46</b>	<b>319,334.67</b>

	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
	Fiscal 2017 Actual	Full Year Actual	Full Year Budget	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast
	FY	FY	FY	FY	@ \$595	@ \$650	@ \$650	@ \$650	@ \$650
<b>Membership #'s</b>			<b>9,100</b>	<b>9,100</b>	<b>9,350</b>	<b>9,600</b>	<b>9,850</b>	<b>10,100</b>	<b>10,350</b>
5200 · Insurance	9,465.39	9,499.40	9,742.12	9,742.12	9,936.96	10,135.70	10,338.42	10,545.18	10,756.09
5300 · Networking, Conf. & Travel	31,954.58	33,502.13	34,108.30	34,108.30	34,790.47	35,486.28	36,196.00	36,919.92	37,658.32
<b>5400 · Office and General</b>									
5402 · Bank & service charges	152,287.50	137,042.61	123,130.00	123,130.00	130,325.85	145,079.00	148,621.50	152,164.00	155,706.50
5403 · Maintenance & repairs	6,670.82	2,489.67	3,100.00	3,100.00	3,162.00	3,225.24	3,289.74	3,355.54	3,422.65
5405 · Memberships & publications	188,728.61	197,215.20	213,252.41	213,252.41	214,854.00	223,904.00	233,154.00	242,604.00	252,254.00
5407 · Office & kitchen supplies	17,389.34	16,941.73	22,100.00	22,100.00	22,542.00	22,992.84	23,452.70	23,921.75	24,400.19
5408 · Postage & courier	10,370.97	5,524.17	6,300.00	6,300.00	6,426.00	6,554.52	6,685.61	6,819.32	6,955.71
5409 · Rent	300,398.09	489,857.72	492,400.00	489,575.00	500,870.00	501,897.00	513,191.00	514,218.00	520,725.50
5411 · Printing, Filing & Stationery	11,971.63	7,006.82	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00
5412 · Telephone & Internet	30,080.77	47,556.77	35,785.88	35,785.88	36,501.60	37,231.63	37,976.26	38,735.79	39,510.50
5413 · Bad Debt	12,334.72	5,398.02	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
<b>Total 5400 · Office and General</b>	<b>730,232.45</b>	<b>909,032.71</b>	<b>911,768.29</b>	<b>908,943.29</b>	<b>930,381.45</b>	<b>956,584.23</b>	<b>982,070.81</b>	<b>997,518.40</b>	<b>1,018,675.05</b>
<b>5500 · Regulatory Effectiveness</b>									
5503 · Council Education	34,078.27	83,135.84	44,915.00	69,915.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
5504 · Elections	3,650.00	4,600.00	3,600.00	3,600.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
5505 · Policy Development	102,619.69	35,483.96	35,679.53	35,679.53	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Total 5500 · Regulatory Effectiveness</b>	<b>140,347.96</b>	<b>123,219.80</b>	<b>84,194.53</b>	<b>109,194.53</b>	<b>104,000.00</b>	<b>104,000.00</b>	<b>104,000.00</b>	<b>104,000.00</b>	<b>104,000.00</b>
<b>5600 · Communications</b>									
5605 · French Language Services	8,262.97	6,186.03	10,000.00	10,000.00	10,200.00	10,404.00	10,612.08	10,824.32	11,040.81
5620 · Print Communication	11,164.63	15,033.35	14,200.00	14,200.00	14,484.00	14,773.68	15,069.15	15,370.54	15,677.95
5621 · Online Communication	180,921.73	113,716.24	77,400.00	77,400.00	78,948.00	80,526.96	82,137.50	83,780.25	85,455.85
5622 · In-Person Communication	23,740.08	41,735.84	26,900.00	26,900.00	27,438.00	27,986.76	28,546.50	29,117.43	29,699.77
<b>Total 5600 · Communications</b>	<b>224,089.41</b>	<b>176,671.46</b>	<b>128,500.00</b>	<b>128,500.00</b>	<b>131,070.00</b>	<b>133,691.40</b>	<b>136,365.23</b>	<b>139,092.53</b>	<b>141,874.38</b>
<b>5700 · Professional fees</b>									
5701 · Audit	21,588.35	33,448.00	25,000.00	25,000.00	25,500.00	26,010.00	26,530.20	27,060.80	27,602.02
5702 · Hearing Expenses	12,987.22	5,283.93	10,463.00	10,463.00	18,000.00	18,360.00	18,727.20	19,101.74	19,483.78
5704 · Investigations	19,388.64	40,827.86	55,400.00	55,400.00	56,508.00	57,638.16	58,790.92	59,966.74	61,166.08
5710 · Temporary staff	0.00	42,750.35	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00
<b>5750 · Legal</b>									
5753 · Legal - Professional Conduct									
5760 · General Counsel	25,471.56	27,522.53	32,000.00	32,000.00	32,640.00	33,292.80	33,958.66	34,637.83	35,330.59
5761 · Independent Legal Advice	47,756.07	42,948.09	68,817.00	68,817.00	100,000.00	102,000.00	104,040.00	106,120.80	108,243.22
5762 · Hearing Counsel	112,966.95	46,389.85	93,654.40	93,654.40	125,000.00	127,500.00	130,050.00	132,651.00	135,304.02
5763 · Court Proceedings & Appeals	6,035.15	76,935.82	30,000.00	30,000.00	30,600.00	31,212.00	31,836.24	32,472.96	33,122.42
5753 · Legal - Professional Conduct - Other	-2,702.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 5753 · Legal - Professional Conduct</b>	<b>189,527.67</b>	<b>193,796.29</b>	<b>224,471.40</b>	<b>224,471.40</b>	<b>288,240.00</b>	<b>294,004.80</b>	<b>299,884.90</b>	<b>305,882.59</b>	<b>312,000.25</b>
5755 · General Legal	21,141.96	17,941.02	20,000.00	20,000.00	20,400.00	20,808.00	21,224.16	21,648.64	22,081.62
5756 · Professional Conduct Accrual Expense	55,000.00	93,511.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Total 5750 · Legal</b>	<b>265,669.63</b>	<b>305,248.31</b>	<b>244,471.40</b>	<b>294,471.40</b>	<b>308,640.00</b>	<b>314,812.80</b>	<b>321,109.06</b>	<b>327,531.24</b>	<b>334,081.86</b>
<b>Total 5700 · Professional fees</b>	<b>319,633.84</b>	<b>427,558.45</b>	<b>335,334.40</b>	<b>445,334.40</b>	<b>408,648.00</b>	<b>416,820.96</b>	<b>425,157.38</b>	<b>433,660.53</b>	<b>442,333.74</b>

	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
	Fiscal 2017 Actual	Full Year Actual	Full Year Budget	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast
	FY	FY	FY	FY	@ \$595	@ \$650	@ \$650	@ \$650	@ \$650
<b>Membership #'s</b>			9,100	9,100	9,350	9,600	9,850	10,100	10,350
<b>5800 - Programs</b>									
<b>5810 - Quality Program</b>									
5811 - QA Program Development & Eval.	0.00	40.47	106,095.00	106,095.00	15,000.00	15,300.00	15,606.00	15,918.12	16,236.48
5821 - Assessor Travel	70,056.45	81,635.44	6,322.00	6,322.00	35,000.00	35,700.00	36,414.00	37,142.28	37,885.13
5823 - Assessor Training	51,997.52	6,825.97	79,916.00	79,916.00	60,000.00	61,200.00	62,424.00	63,672.48	64,945.93
5824 - Assessor Onsite Assessment Fee	115,322.50	132,927.50	10,740.00	10,740.00	130,000.00	132,600.00	135,252.00	137,957.04	140,716.18
<b>Total 5810 - Quality Program</b>	<b>237,376.47</b>	<b>221,429.38</b>	<b>203,073.00</b>	<b>203,073.00</b>	<b>240,000.00</b>	<b>244,800.00</b>	<b>249,696.00</b>	<b>254,689.92</b>	<b>259,783.72</b>
5802 - Jurisprudence	35,057.12	12,337.50	11,891.00	11,891.00	150,000.00	20,000.00	20,400.00	20,808.00	21,224.16
<b>5870 - Practice Enhancement - QA</b>									
5871 - QA Practice Enhancement fees	3,326.44	0.00	2,800.00	2,800.00	3,500.00	3,570.00	3,641.40	3,714.23	3,788.51
5872 - QA Practice Enhancement travel	648.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5870 - Practice Enhancement - QA - Other	223.08	6,858.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 5870 - Practice Enhancement - QA</b>	<b>4,197.68</b>	<b>6,858.15</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>3,500.00</b>	<b>3,570.00</b>	<b>3,641.40</b>	<b>3,714.23</b>	<b>3,788.51</b>
5880 - Remediation - PC	19,978.59	13,551.73	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00
5890 - Sexual Abuse Therapy	3,825.00	5,840.00	53,430.00	53,430.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
<b>Total 5800 - Programs</b>	<b>300,434.86</b>	<b>260,016.76</b>	<b>281,954.00</b>	<b>281,954.00</b>	<b>464,260.00</b>	<b>339,130.00</b>	<b>344,497.40</b>	<b>349,972.15</b>	<b>355,556.39</b>
<b>5900 - Staffing</b>									
5914 - Vacation Pay Adjustment	-26,469.00	28,139.00	5,000.00	5,000.00	5,100.00	5,202.00	5,306.04	5,412.16	5,520.40
5901 - Salaries	2,402,071.21	2,580,822.28	2,977,391.32	2,977,391.32	3,126,826.11	3,204,996.76	3,285,121.68	3,367,249.72	3,526,430.96
5902 - Employer Benefits	86,826.40	85,950.48	109,559.95	103,140.58	123,768.69	148,522.43	178,226.92	213,872.30	256,646.76
5903 - Employer RRSP Contribution	116,439.01	115,881.00	133,656.63	133,656.63	140,397.01	143,906.94	147,504.61	151,192.23	158,339.59
5904 - Consultant fees	111,511.91	0.00	105,398.00	105,398.00	50,000.00	52,000.00	54,080.00	56,243.20	58,492.93
5905 - Staff Development	92,087.14	63,497.24	127,604.90	127,604.90	130,157.00	132,760.14	135,415.34	138,123.65	140,886.12
5906 - Recruitment	1,297.24	4,671.46	1,950.00	1,950.00	1,989.00	2,028.78	2,069.36	2,110.74	2,152.96
5907 - Staff Recognition	9,146.58	9,431.24	13,360.00	13,360.00	13,627.20	13,899.74	14,177.74	14,461.29	14,750.52
5911 - CPP - Canadian Pension Plan	77,762.73	76,365.35	76,991.53	76,991.53	78,170.65	80,124.92	82,128.04	84,181.24	88,160.77
5912 - EI - Employment Insurance	36,542.73	32,902.07	34,538.93	34,538.93	37,521.91	38,459.96	39,421.46	40,407.00	42,317.17
5913 - EHT - Employer Health Tax	43,203.76	51,316.89	47,769.16	47,769.16	50,029.22	51,279.95	52,561.95	53,876.00	56,422.90
<b>Total 5900 - Staffing</b>	<b>2,950,419.71</b>	<b>3,048,977.01</b>	<b>3,633,220.42</b>	<b>3,626,801.05</b>	<b>3,757,586.79</b>	<b>3,873,181.62</b>	<b>3,996,013.13</b>	<b>4,127,129.53</b>	<b>4,350,121.09</b>
<b>Total Expense</b>	<b>5,115,462.54</b>	<b>6,088,596.17</b>	<b>6,170,424.07</b>	<b>6,336,179.70</b>	<b>6,447,940.62</b>	<b>6,485,242.47</b>	<b>6,659,974.90</b>	<b>6,833,481.51</b>	<b>7,105,111.18</b>
<b>Net Ordinary Income</b>	<b>391,747.43</b>	<b>-312,816.24</b>	<b>-231,376.41</b>	<b>-397,132.04</b>	<b>-359,754.41</b>	<b>279,693.74</b>	<b>267,461.31</b>	<b>256,454.70</b>	<b>147,325.03</b>
<b>Other Income/Expense</b>									
<b>Other Income</b>									
6001 - Amortization	-60,070.55	-145,621.23	-115,500.00	-150,894.85	-149,080.37	-143,519.49	-139,623.95	-81,175.86	-75,862.87
<b>Total Other Income</b>	<b>-60,070.55</b>	<b>-145,621.23</b>	<b>-115,500.00</b>	<b>-150,894.85</b>	<b>-149,080.37</b>	<b>-143,519.49</b>	<b>-139,623.95</b>	<b>-81,175.86</b>	<b>-75,862.87</b>
<b>Net Other Income</b>	<b>-60,070.55</b>	<b>-145,621.23</b>	<b>-115,500.00</b>	<b>-150,894.85</b>	<b>-149,080.37</b>	<b>-143,519.49</b>	<b>-139,623.95</b>	<b>-81,175.86</b>	<b>-75,862.87</b>
	<b>331,676.88</b>	<b>-458,437.47</b>	<b>-346,876.41</b>	<b>-548,026.89</b>	<b>-508,834.78</b>	<b>136,174.25</b>	<b>127,837.36</b>	<b>175,278.84</b>	<b>71,462.16</b>



	F'17	Q3 F'18	F'18	F'19	F'19 Forecast	5 Year Projection				
	31 Mar 17	31 Dec 17	31 Mar 18	31 Mar 19	31 Mar 19	31 Mar 20	31 Mar 21	31 Mar 22	31 Mar 23	31 Mar 24
<b>ASSETS</b>										
<b>Current Assets</b>										
<b>Chequing/Savings</b>										
1000 - Cash on Hand										
1001 - Petty Cash	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
1002 - Petty Cash (USD)	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1003 - CC Clearing - RBC - 100-999-2	226,536.49	7,780.61	473,239.79	38,754.73	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
1005 - Operating - RBC - 102-953-7	102,396.08	65,535.59	107,687.06	77,111.16	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
1000 - Cash on Hand - Other	195.16	195.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 1000 - Cash on Hand</b>	<b>329,577.73</b>	<b>73,761.36</b>	<b>581,176.85</b>	<b>116,115.89</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>
1100 - Investments										
1104 - Investments - Long Term	3,547,068.40	3,547,068.40	3,637,498.58	3,697,068.40	3,700,000.00	3,772,068.40	3,847,068.40	3,922,068.40	3,997,068.40	4,072,068.40
1102 - Investments - Short Term	1,159,494.15	1,208,803.26	1,185,153.45	1,308,803.26	1,300,000.00	1,350,000.00	1,400,000.00	1,450,000.00	1,500,000.00	1,550,000.00
1103 - Savings - RBC - 100-663-4	7,104,759.84	2,829,237.56	5,537,882.68	5,736,438.64	5,896,728.45	5,371,215.67	5,522,499.92	5,665,447.28	5,855,836.12	5,677,408.28
<b>Total 1100 - Investments</b>	<b>11,811,322.39</b>	<b>7,585,109.22</b>	<b>10,360,534.71</b>	<b>10,742,310.30</b>	<b>10,896,728.45</b>	<b>10,493,284.07</b>	<b>10,769,568.32</b>	<b>11,037,515.68</b>	<b>11,352,904.52</b>	<b>11,299,476.68</b>
<b>Total Chequing/Savings</b>	<b>12,140,900.12</b>	<b>7,658,870.58</b>	<b>10,941,711.56</b>	<b>10,858,426.19</b>	<b>11,036,978.45</b>	<b>10,633,534.07</b>	<b>10,909,818.32</b>	<b>11,177,765.68</b>	<b>11,493,154.52</b>	<b>11,439,726.68</b>
<b>Accounts Receivable</b>										
1200 - Accounts Receivable	246,931.22	257,397.18	258,119.57	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00
<b>Total Accounts Receivable</b>	<b>246,931.22</b>	<b>257,397.18</b>	<b>258,119.57</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>
<b>Other Current Assets</b>										
1201 - Allowance for Doubtful Accounts	-235,834.72	-242,631.40	-241,232.74	-242,631.40	-242,650.00	-242,631.40	-242,631.40	-242,631.40	-242,631.40	-242,631.40
1400 - Prepaid Expenses										
1411 - Prepaid Rent	22,712.72	22,712.72	40,712.37	41,250.00	41,250.00	41,250.00	41,250.00	41,250.00	41,250.00	41,250.00
1401 - Prepaid Software	8,021.64	3,298.83	2,290.47	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
1403 - Prepaid IT services	13,916.47	10,861.29	27,654.90	25,701.00	26,000.00	25,701.00	25,701.00	25,701.00	25,701.00	25,701.00
1405 - Prepaid Insurance	4,697.72	1,855.17	2,156.76	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
1406 - Prepaid Membership	134,284.65	2,441.95	154,485.14	141,564.65	141,564.65	145,204.65	148,844.65	152,484.65	156,124.65	159,764.65
1408 - Prepaid staff development	11,311.13	5,390.42	2,565.10	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
1410 - Prepaid meetings	19,744.57	1,155.00	14,027.50	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
<b>Total 1400 - Prepaid Expenses</b>	<b>214,688.90</b>	<b>47,715.38</b>	<b>243,892.24</b>	<b>251,515.65</b>	<b>251,814.65</b>	<b>255,155.65</b>	<b>258,795.65</b>	<b>262,435.65</b>	<b>266,075.65</b>	<b>269,715.65</b>
<b>Total Other Current Assets</b>	<b>-21,145.82</b>	<b>-194,916.02</b>	<b>2,659.50</b>	<b>8,884.25</b>	<b>9,164.65</b>	<b>12,524.25</b>	<b>16,164.25</b>	<b>19,804.25</b>	<b>23,444.25</b>	<b>27,084.25</b>
<b>Total Current Assets</b>	<b>12,366,685.52</b>	<b>7,721,351.74</b>	<b>11,202,490.63</b>	<b>11,127,310.44</b>	<b>11,306,143.10</b>	<b>10,906,058.32</b>	<b>11,185,982.57</b>	<b>11,457,569.93</b>	<b>11,776,598.77</b>	<b>11,726,810.93</b>
<b>Fixed Assets</b>										
1301 - Computer equipment	287,095.82	295,527.04	83,402.04	295,527.04	83,402.04	83,402.04	83,402.04	83,402.04	83,402.04	83,402.04
1302 - Computer Software	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84
1305 - Computer equipment - Acc dep	-267,757.35	-284,449.90	-67,425.07	-295,527.04	-79,425.07	-83,402.04	-83,402.04	-83,402.04	-83,402.04	-83,402.04
1306 - Computer Software - Acc Dep	-6,126.36	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84
1310 - Furniture and Equipment	464,531.23	279,376.00	343,109.00	305,000.00	348,109.00	305,000.00	305,000.00	305,000.00	305,000.00	305,000.00
1312 - Furniture & Equipment -Acc Dep	-460,354.65	-13,968.80	-82,600.09	-89,500.00	-147,600.09	-150,500.00	-211,500.00	-272,500.00	-304,500.00	-305,000.00
1320 - Leasehold Improvements	402,013.85	514,176.85	758,628.70	545,000.00	773,628.70	545,000.00	545,000.00	545,000.00	545,000.00	545,000.00
1322 - Leasehold Improvements -Acc dep	-402,013.85	-12,869.25	-69,540.96	-80,250.00	-147,540.96	-134,750.00	-189,250.00	-243,750.00	-298,250.00	-352,750.00
1325 - Construction Work In Progress	154,742.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fixed Assets</b>	<b>180,072.42</b>	<b>777,791.94</b>	<b>965,573.62</b>	<b>680,250.00</b>	<b>830,573.62</b>	<b>564,750.00</b>	<b>449,250.00</b>	<b>333,750.00</b>	<b>247,250.00</b>	<b>192,250.00</b>
<b>TOTAL ASSETS</b>	<b>12,546,757.94</b>	<b>8,499,143.68</b>	<b>12,168,064.25</b>	<b>11,807,560.44</b>	<b>12,136,716.72</b>	<b>11,470,808.32</b>	<b>11,635,232.57</b>	<b>11,791,319.93</b>	<b>12,023,848.77</b>	<b>11,919,060.93</b>

	F'17	Q3 F'18	F'18	F'19	F'19 Forecast	5 Year Projection				
	31 Mar 17	31 Dec 17	31 Mar 18	31 Mar 19	31 Mar 19	31 Mar 20	31 Mar 21	31 Mar 22	31 Mar 23	31 Mar 24
<b>LIABILITIES &amp; EQUITY</b>										
<b>Liabilities</b>										
<b>Current Liabilities</b>										
<b>Accounts Payable</b>										
2000 · Accounts Payable	113,619.29	169,434.79	181,585.77	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99
<b>Total Accounts Payable</b>	113,619.29	169,434.79	181,585.77	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99
<b>Other Current Liabilities</b>										
2011 · Vacation Accrual	87,729.01	85,384.91	92,729.01	85,384.91	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
2010 · Accrued Liabilities	261,686.62	292,831.32	325,072.72	263,960.34	300,000.00	265,000.00	265,000.00	265,000.00	265,000.00	265,000.00
2100 · Deferred Revenue										
2101 · Deferred Registration Fees	5,143,180.00	1,285,795.02	4,833,780.00	5,318,750.00	5,641,250.00	5,785,000.00	5,928,750.00	6,072,500.00	6,216,250.00	6,095,000.00
2125 · Deferred rent incentive			246,225.04		219,117.70	192,010.36	164,903.02	137,795.68	110,688.34	83,581.00
2110 · Banked refunds	35,125.48	29,335.28	28,971.20	32,116.28	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
<b>Total 2100 · Deferred Revenue</b>	5,178,305.48	1,315,130.30	5,108,976.24	5,350,866.28	5,890,367.70	6,007,010.36	6,123,653.02	6,240,295.68	6,356,938.34	6,208,581.00
2150 · Other Payables										
2154 · Citizen's Advisory Group	0.00	13,770.34	11,556.19	0.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
2152 · Due to London Life (RRSP)	14,817.66	15,154.00	15,982.74	15,075.94	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
<b>Total 2150 · Other Payables</b>	14,817.66	28,924.34	27,538.93	15,075.94	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00
<b>Total Other Current Liabilities</b>	5,542,538.77	1,722,270.87	5,554,316.90	5,715,287.47	6,316,367.70	6,398,010.36	6,514,653.02	6,631,295.68	6,747,938.34	6,599,581.00
<b>Total Current Liabilities</b>	5,656,158.06	1,891,705.66	5,735,902.67	5,759,394.46	6,360,474.69	6,442,117.35	6,558,760.01	6,675,402.67	6,792,045.33	6,643,687.99
<b>Total Liabilities</b>	5,656,158.06	1,891,705.66	5,735,902.67	5,759,394.46	6,360,474.69	6,442,117.35	6,558,760.01	6,675,402.67	6,792,045.33	6,643,687.99
<b>Equity</b>										
3000 · Unrestricted Reserve / Unrestricted Net Assets	303,936.00	303,936.00	3,862,813.00	3,517,915.98	3,314,786.11	2,805,951.33	2,942,125.58	3,069,962.94	3,245,241.78	3,316,703.94
3001 · Invested in Capital Assets	180,073.00	180,073.00	719,348.58	680,250.00	611,455.92	372,739.64	284,346.98	195,954.32	136,561.66	108,669.00
3010 · Restricted Reserves / Internally Restricted Net Assets										
3011 · Contingency Reserve / Complaints & Discipline	6,078,725.00	6,078,725.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3012 · Fee Stabilization Reserve / Sexual Abuse Therapy	327,865.00	327,865.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
3013 · Strategic Initiatives	0.00	0.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
3014 · IT Improvements	0.00	0.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
<b>Total 3010 · Restricted Reserves</b>	6,406,590.00	6,406,590.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00
3900 · Retained Earnings	-331,676.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net Income</b>	331,676.88	-283,160.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Equity</b>	6,890,599.88	6,607,438.02	6,432,161.58	6,048,165.98	5,776,242.03	5,028,690.97	5,076,472.56	5,115,917.26	5,231,803.44	5,275,372.94
<b>TOTAL LIABILITIES &amp; EQUITY</b>	12,546,757.94	8,499,143.68	12,168,064.25	11,807,560.44	12,136,716.72	11,470,808.32	11,635,232.57	11,791,319.93	12,023,848.77	11,919,060.93

	Fiscal 2017	Fiscal 2018	Fiscal 2019	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2022	Fiscal 2023	Fiscal 2024
	Fiscal 2017 Actual	Full Year Actual	Full Year Budget	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast	Full Year Forecast
	FY	FY	FY	FY	@ \$595	@ \$595	@ \$595	@ \$595	@ \$650
<b>Membership #'s</b>			9,100	9,100	9,350	9,600	9,850	10,100	10,350
<b>Income</b>									
4007 · Registration fee credits	-45,002.87	-31,869.40	-35,823.79	-35,823.79	-35,823.79	-35,823.79	-35,823.79	-35,823.79	-35,823.79
4008 · Admin Fees		166,016.00	148,905.00	148,905.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
4004 · Cost recovery from cost orders	14,000.00	26,500.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00
4003 · Remediation Chargeback	18,591.74	13,643.60	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00
4001 · Registration Fees	5,375,264.40	5,441,341.67	5,680,206.45	5,680,206.45	<b>5,828,250.00</b>	<b>5,977,000.00</b>	<b>6,125,750.00</b>	<b>6,274,500.00</b>	<b>6,992,500.00</b>
4002 · Interest Income	141,503.35	163,008.06	112,000.00	112,000.00	112,000.00	112,000.00	112,000.00	112,000.00	112,000.00
4010 · Miscellaneous Income	2,853.35	-2,860.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income</b>	<b>5,507,209.97</b>	<b>5,775,779.93</b>	<b>5,939,047.66</b>	<b>5,939,047.66</b>	<b>6,088,186.21</b>	<b>6,236,936.21</b>	<b>6,385,686.21</b>	<b>6,534,436.21</b>	<b>7,252,436.21</b>
<b>Gross Profit</b>	<b>5,507,209.97</b>	<b>5,775,779.93</b>	<b>5,939,047.66</b>	<b>5,939,047.66</b>	<b>6,088,186.21</b>	<b>6,236,936.21</b>	<b>6,385,686.21</b>	<b>6,534,436.21</b>	<b>7,252,436.21</b>
<b>Expense</b>									
5000 · Committee Per Diem									
5001 · Ad Hoc Additional Committee - per diem	821.16	0.00	0.00	0.00	3,554.70	3,625.79	3,698.31	3,772.28	3,847.72
5002 · ICRC - per diem	23,101.00	25,216.50	21,463.20	21,463.20	21,892.46	22,330.31	22,776.92	23,232.46	23,697.11
5003 · Council - per diem	37,904.50	43,264.00	43,216.00	43,216.00	44,080.32	44,961.93	45,861.16	46,778.39	47,713.96
5005 · Discipline Committee - per diem	25,453.00	11,378.00	27,385.00	27,385.00	27,932.70	28,491.35	29,061.18	29,642.40	30,235.25
5006 · Executive - per diem	8,856.50	15,834.50	26,389.50	26,389.50	26,917.29	27,455.64	28,004.75	28,564.84	29,136.14
5010 · Patient Relations - per diem	2,618.00	242.00	1,126.20	1,126.20	1,148.72	1,171.70	1,195.13	1,219.04	1,243.42
5011 · QA Committee - per diem	11,085.00	11,098.00	4,208.24	4,208.24	4,292.40	4,378.25	4,465.82	4,555.13	4,646.24
5012 · Registration Com. - per diem	1,271.50	1,974.50	4,680.00	4,680.00	4,773.60	4,869.07	4,966.45	5,065.78	5,167.10
5017 · Finance Committee - per diem	3,107.50	4,388.00	3,485.00	3,485.00	3,554.70	3,625.79	3,698.31	3,772.28	3,847.72
<b>Total 5000 · Committee Per Diem</b>	<b>114,218.16</b>	<b>113,395.50</b>	<b>131,953.14</b>	<b>131,953.14</b>	<b>138,146.90</b>	<b>140,909.84</b>	<b>143,728.04</b>	<b>146,602.60</b>	<b>149,534.65</b>
5050 · Committee Reimbursed Expenses									
5051 · Ad Hoc Additional Committee - expenses	8,531.22	0.00	0.00	0.00	3,284.40	3,350.09	3,417.09	3,485.43	3,555.14
5052 · ICRC - expenses	21,346.72	17,423.99	30,441.92	30,441.92	31,050.76	31,671.77	32,305.21	32,951.31	33,610.34
5053 · Council - expenses	71,378.59	74,348.94	74,559.19	74,559.19	76,050.37	77,571.38	79,122.81	80,705.27	82,319.37
5055 · Discipline Committee - expenses	26,456.96	11,299.74	32,172.24	32,172.24	32,815.68	33,472.00	34,141.44	34,824.27	35,520.75
5056 · Executive Committee - expenses	11,562.65	13,265.92	10,731.20	10,731.20	10,945.82	11,164.74	11,388.04	11,615.80	11,848.11
5061 · Patient Relations - expenses	1,251.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5062 · QA Committee - expenses	7,009.00	7,884.79	2,700.00	2,700.00	2,754.00	2,809.08	2,865.26	2,922.57	2,981.02
5063 · Registration Comm. - expenses	0.00	0.00	1,700.00	1,700.00	1,734.00	1,768.68	1,804.05	1,840.13	1,876.94
5075 · Finance Committee - expenses	1,954.23	2,176.96	3,220.00	3,220.00	3,284.40	3,350.09	3,417.09	3,485.43	3,555.14
<b>Total 5050 · Committee Reimbursed Expenses</b>	<b>149,490.80</b>	<b>126,400.34</b>	<b>155,524.55</b>	<b>155,524.55</b>	<b>161,919.44</b>	<b>165,157.83</b>	<b>168,460.99</b>	<b>171,830.21</b>	<b>175,266.81</b>
5100 · Information Management									
5101 · IT Hardware	0.00	10,439.92	37,620.00	37,620.00	38,372.40	39,139.85	39,922.64	40,721.10	41,535.52
5102 · Software	7,369.83	17,523.58	16,586.32	16,586.32	16,918.05	17,256.41	17,601.54	17,953.57	18,312.64
5103 · IT Maintenance	78,788.59	74,727.00	90,108.00	90,108.00	91,910.16	93,748.36	95,623.33	97,535.80	99,486.51
5104 · IT Database	59,016.96	757,632.11	319,810.00	359,810.00	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00
<b>Total 5100 · Information Management</b>	<b>145,175.38</b>	<b>860,322.61</b>	<b>464,124.32</b>	<b>504,124.32</b>	<b>307,200.61</b>	<b>310,144.62</b>	<b>313,147.51</b>	<b>316,210.46</b>	<b>319,334.67</b>

5200 · Insurance	9,465.39	9,499.40	9,742.12	9,742.12	9,936.96	10,135.70	10,338.42	10,545.18	10,756.09
5300 · Networking, Conf. & Travel	31,954.58	33,502.13	34,108.30	34,108.30	34,790.47	35,486.28	36,196.00	36,919.92	37,658.32
<b>5400 · Office and General</b>									
5402 · Bank & service charges	152,287.50	137,042.61	123,130.00	123,130.00	130,325.85	133,568.60	136,811.35	140,054.10	155,706.50
5403 · Maintenance & repairs	6,670.82	2,489.67	3,100.00	3,100.00	3,162.00	3,225.24	3,289.74	3,355.54	3,422.65
5405 · Memberships & publications	188,728.61	197,215.20	213,252.41	213,252.41	214,854.00	223,904.00	233,154.00	242,604.00	252,254.00
5407 · Office & kitchen supplies	17,389.34	16,941.73	22,100.00	22,100.00	22,542.00	22,992.84	23,452.70	23,921.75	24,400.19
5408 · Postage & courier	10,370.97	5,524.17	6,300.00	6,300.00	6,426.00	6,554.52	6,685.61	6,819.32	6,955.71
5409 · Rent	300,398.09	489,857.72	492,400.00	489,575.00	500,870.00	501,897.00	513,191.00	514,218.00	520,725.50
5411 · Printing, Filing & Stationery	11,971.63	7,006.82	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00	9,700.00
5412 · Telephone & Internet	30,080.77	47,556.77	35,785.88	35,785.88	36,501.60	37,231.63	37,976.26	38,735.79	39,510.50
5413 · Bad Debt	12,334.72	5,398.02	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
<b>Total 5400 · Office and General</b>	<b>730,232.45</b>	<b>909,032.71</b>	<b>911,768.29</b>	<b>908,943.29</b>	<b>930,381.45</b>	<b>945,073.83</b>	<b>970,260.66</b>	<b>985,408.50</b>	<b>1,018,675.05</b>
<b>5500 · Regulatory Effectiveness</b>									
5503 · Council Education	34,078.27	83,135.84	44,915.00	69,915.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
5504 · Elections	3,650.00	4,600.00	3,600.00	3,600.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
5505 · Policy Development	102,619.69	35,483.96	35,679.53	35,679.53	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Total 5500 · Regulatory Effectiveness</b>	<b>140,347.96</b>	<b>123,219.80</b>	<b>84,194.53</b>	<b>109,194.53</b>	<b>104,000.00</b>	<b>104,000.00</b>	<b>104,000.00</b>	<b>104,000.00</b>	<b>104,000.00</b>
<b>5600 · Communications</b>									
5605 · French Language Services	8,262.97	6,186.03	10,000.00	10,000.00	10,200.00	10,404.00	10,612.08	10,824.32	11,040.81
5620 · Print Communication	11,164.63	15,033.35	14,200.00	14,200.00	14,484.00	14,773.68	15,069.15	15,370.54	15,677.95
5621 · Online Communication	180,921.73	113,716.24	77,400.00	77,400.00	78,948.00	80,526.96	82,137.50	83,780.25	85,455.85
5622 · In-Person Communication	23,740.08	41,735.84	26,900.00	26,900.00	27,438.00	27,986.76	28,546.50	29,117.43	29,699.77
<b>Total 5600 · Communications</b>	<b>224,089.41</b>	<b>176,671.46</b>	<b>128,500.00</b>	<b>128,500.00</b>	<b>131,070.00</b>	<b>133,691.40</b>	<b>136,365.23</b>	<b>139,092.53</b>	<b>141,874.38</b>
<b>5700 · Professional fees</b>									
5701 · Audit	21,588.35	33,448.00	25,000.00	25,000.00	25,500.00	26,010.00	26,530.20	27,060.80	27,602.02
5702 · Hearing Expenses	12,987.22	5,283.93	10,463.00	10,463.00	18,000.00	18,360.00	18,727.20	19,101.74	19,483.78
5704 · Investigations	19,388.64	40,827.86	55,400.00	55,400.00	56,508.00	57,638.16	58,790.92	59,966.74	61,166.08
5710 · Temporary staff	0.00	42,750.35	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00
5750 · Legal									
5753 · Legal - Professional Conduct									
5760 · General Counsel	25,471.56	27,522.53	32,000.00	32,000.00	32,640.00	33,292.80	33,958.66	34,637.83	35,330.59
5761 · Independent Legal Advice	47,756.07	42,948.09	68,817.00	68,817.00	100,000.00	102,000.00	104,040.00	106,120.80	108,243.22
5762 · Hearing Counsel	112,966.95	46,389.85	93,654.40	93,654.40	125,000.00	127,500.00	130,050.00	132,651.00	135,304.02
5763 · Court Proceedings & Appeals	6,035.15	76,935.82	30,000.00	30,000.00	30,600.00	31,212.00	31,836.24	32,472.96	33,122.42
5753 · Legal - Professional Conduct - Other	-2,702.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 5753 · Legal - Professional Conduct</b>	<b>189,527.67</b>	<b>193,796.29</b>	<b>224,471.40</b>	<b>224,471.40</b>	<b>288,240.00</b>	<b>294,004.80</b>	<b>299,884.90</b>	<b>305,882.59</b>	<b>312,000.25</b>
5755 · General Legal	21,141.96	17,941.02	20,000.00	20,000.00	20,400.00	20,808.00	21,224.16	21,648.64	22,081.62
5756 · Professional Conduct Accrual Expense	55,000.00	93,511.00	0.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>Total 5750 · Legal</b>	<b>265,669.63</b>	<b>305,248.31</b>	<b>244,471.40</b>	<b>294,471.40</b>	<b>308,640.00</b>	<b>314,812.80</b>	<b>321,109.06</b>	<b>327,531.24</b>	<b>334,081.86</b>
<b>Total 5700 · Professional fees</b>	<b>319,633.84</b>	<b>427,558.45</b>	<b>335,334.40</b>	<b>445,334.40</b>	<b>408,648.00</b>	<b>416,820.96</b>	<b>425,157.38</b>	<b>433,660.53</b>	<b>442,333.74</b>

<b>5800 · Programs</b>									
<b>5810 · Quality Program</b>									
5811 · QA Program Development & Eval.	0.00	40.47	106,095.00	106,095.00	15,000.00	15,300.00	15,606.00	15,918.12	16,236.48
5821 · Assessor Travel	70,056.45	81,635.44	6,322.00	6,322.00	35,000.00	35,700.00	36,414.00	37,142.28	37,885.13
5823 · Assessor Training	51,997.52	6,825.97	79,916.00	79,916.00	60,000.00	61,200.00	62,424.00	63,672.48	64,945.93
5824 · Assessor Onsite Assessment Fee	115,322.50	132,927.50	10,740.00	10,740.00	130,000.00	132,600.00	135,252.00	137,957.04	140,716.18
<b>Total 5810 · Quality Program</b>	<b>237,376.47</b>	<b>221,429.38</b>	<b>203,073.00</b>	<b>203,073.00</b>	<b>240,000.00</b>	<b>244,800.00</b>	<b>249,696.00</b>	<b>254,689.92</b>	<b>259,783.72</b>
5802 · Jurisprudence	35,057.12	12,337.50	11,891.00	11,891.00	150,000.00	20,000.00	20,400.00	20,808.00	21,224.16
<b>5870 · Practice Enhancement - QA</b>									
5871 · QA Practice Enhancement fees	3,326.44	0.00	2,800.00	2,800.00	3,500.00	3,570.00	3,641.40	3,714.23	3,788.51
5872 · QA Practice Enhancement travel	648.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5870 · Practice Enhancement - QA - Other	223.08	6,858.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 5870 · Practice Enhancement - QA</b>	<b>4,197.68</b>	<b>6,858.15</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>3,500.00</b>	<b>3,570.00</b>	<b>3,641.40</b>	<b>3,714.23</b>	<b>3,788.51</b>
5880 · Remediation - PC	19,978.59	13,551.73	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00	10,760.00
5890 · Sexual Abuse Therapy	3,825.00	5,840.00	53,430.00	53,430.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
<b>Total 5800 · Programs</b>	<b>300,434.86</b>	<b>260,016.76</b>	<b>281,954.00</b>	<b>281,954.00</b>	<b>464,260.00</b>	<b>339,130.00</b>	<b>344,497.40</b>	<b>349,972.15</b>	<b>355,556.39</b>
<b>5900 · Staffing</b>									
5914 · Vacation Pay Adjustment	-26,469.00	28,139.00	5,000.00	5,000.00	5,100.00	5,202.00	5,306.04	5,412.16	5,520.40
5901 · Salaries	2,402,071.21	2,580,822.28	2,977,391.32	2,977,391.32	3,126,826.11	3,204,996.76	3,285,121.68	3,367,249.72	3,526,430.96
5902 · Employer Benefits	86,826.40	85,950.48	109,559.95	103,140.58	123,768.69	148,522.43	178,226.92	213,872.30	256,646.76
5903 · Employer RRSP Contribution	116,439.01	115,881.00	133,656.63	133,656.63	140,397.01	143,906.94	147,504.61	151,192.23	158,339.59
5904 · Consultant fees	111,511.91	0.00	105,398.00	105,398.00	50,000.00	52,000.00	54,080.00	56,243.20	58,492.93
5905 · Staff Development	92,087.14	63,497.24	127,604.90	127,604.90	130,157.00	132,760.14	135,415.34	138,123.65	140,886.12
5906 · Recruitment	1,297.24	4,671.46	1,950.00	1,950.00	1,989.00	2,028.78	2,069.36	2,110.74	2,152.96
5907 · Staff Recognition	9,146.58	9,431.24	13,360.00	13,360.00	13,627.20	13,899.74	14,177.74	14,461.29	14,750.52
5911 · CPP - Canadian Pension Plan	77,762.73	76,365.35	76,991.53	76,991.53	78,170.65	80,124.92	82,128.04	84,181.24	88,160.77
5912 · EI - Employment Insurance	36,542.73	32,902.07	34,538.93	34,538.93	37,521.91	38,459.96	39,421.46	40,407.00	42,317.17
5913 · EHT - Employer Health Tax	43,203.76	51,316.89	47,769.16	47,769.16	50,029.22	51,279.95	52,561.95	53,876.00	56,422.90
<b>Total 5900 · Staffing</b>	<b>2,950,419.71</b>	<b>3,048,977.01</b>	<b>3,633,220.42</b>	<b>3,626,801.05</b>	<b>3,757,586.79</b>	<b>3,873,181.62</b>	<b>3,996,013.13</b>	<b>4,127,129.53</b>	<b>4,350,121.09</b>
<b>Total Expense</b>	<b>5,115,462.54</b>	<b>6,088,596.17</b>	<b>6,170,424.07</b>	<b>6,336,179.70</b>	<b>6,447,940.62</b>	<b>6,473,732.07</b>	<b>6,648,164.75</b>	<b>6,821,371.61</b>	<b>7,105,111.18</b>
<b>Net Ordinary Income</b>	<b>391,747.43</b>	<b>-312,816.24</b>	<b>-231,376.41</b>	<b>-397,132.04</b>	<b>-359,754.41</b>	<b>-236,795.86</b>	<b>-262,478.54</b>	<b>-286,935.40</b>	<b>147,325.03</b>
<b>Other Income/Expense</b>									
<b>Other Income</b>									
6001 · Amortization	-60,070.55	-145,621.23	-115,500.00	-150,894.85	-149,080.37	-143,519.49	-139,623.95	-81,175.86	-75,862.87
<b>Total Other Income</b>	<b>-60,070.55</b>	<b>-145,621.23</b>	<b>-115,500.00</b>	<b>-150,894.85</b>	<b>-149,080.37</b>	<b>-143,519.49</b>	<b>-139,623.95</b>	<b>-81,175.86</b>	<b>-75,862.87</b>
<b>Net Other Income</b>	<b>-60,070.55</b>	<b>-145,621.23</b>	<b>-115,500.00</b>	<b>-150,894.85</b>	<b>-149,080.37</b>	<b>-143,519.49</b>	<b>-139,623.95</b>	<b>-81,175.86</b>	<b>-75,862.87</b>
	<b>331,676.88</b>	<b>-458,437.47</b>	<b>-346,876.41</b>	<b>-548,026.89</b>	<b>-508,834.78</b>	<b>-380,315.35</b>	<b>-402,102.49</b>	<b>-368,111.26</b>	<b>71,462.16</b>

	F'17	Q3 F'18	F'18	F'19	F'19 Forecast	5 Year Projection				
	31 Mar 17	31 Dec 17	31 Mar 18	31 Mar 19	31 Mar 19	31 Mar 20	31 Mar 21	31 Mar 22	31 Mar 23	31 Mar 24
<b>ASSETS</b>										
<b>Current Assets</b>										
<b>Chequing/Savings</b>										
1000 · Cash on Hand										
1001 · Petty Cash	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
1002 · Petty Cash (USD)	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1003 · CC Clearing - RBC - 100-999-2	226,536.49	7,780.61	473,239.79	38,754.73	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
1005 · Operating - RBC - 102-953-7	102,396.08	65,535.59	107,687.06	77,111.16	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
1000 · Cash on Hand - Other	195.16	195.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total 1000 · Cash on Hand</b>	<b>329,577.73</b>	<b>73,761.36</b>	<b>581,176.85</b>	<b>116,115.89</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>	<b>140,250.00</b>
1100 · Investments										
1104 · Investments - Long Term	3,547,068.40	3,547,068.40	3,637,498.58	3,697,068.40	3,700,000.00	3,772,068.40	3,847,068.40	3,922,068.40	3,997,068.40	4,072,068.40
1102 · Investments - Short Term	1,159,494.15	1,208,803.26	1,185,153.45	1,308,803.26	1,300,000.00	1,350,000.00	1,400,000.00	1,450,000.00	1,500,000.00	1,550,000.00
1103 · Savings - RBC - 100-663-4	7,104,759.84	2,829,237.56	5,537,882.68	5,736,438.64	5,896,728.45	5,371,215.67	5,006,010.32	4,619,017.83	4,266,016.57	4,087,588.73
<b>Total 1100 · Investments</b>	<b>11,811,322.39</b>	<b>7,585,109.22</b>	<b>10,360,534.71</b>	<b>10,742,310.30</b>	<b>10,896,728.45</b>	<b>10,493,284.07</b>	<b>10,253,078.72</b>	<b>9,991,086.23</b>	<b>9,763,084.97</b>	<b>9,709,657.13</b>
<b>Total Chequing/Savings</b>	<b>12,140,900.12</b>	<b>7,658,870.58</b>	<b>10,941,711.56</b>	<b>10,858,426.19</b>	<b>11,036,978.45</b>	<b>10,633,534.07</b>	<b>10,393,328.72</b>	<b>10,131,336.23</b>	<b>9,903,334.97</b>	<b>9,849,907.13</b>
<b>Accounts Receivable</b>										
1200 · Accounts Receivable	246,931.22	257,397.18	258,119.57	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00
<b>Total Accounts Receivable</b>	<b>246,931.22</b>	<b>257,397.18</b>	<b>258,119.57</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>
<b>Other Current Assets</b>										
1201 · Allowance for Doubtful Accounts	-235,834.72	-242,631.40	-241,232.74	-242,631.40	-242,650.00	-242,631.40	-242,631.40	-242,631.40	-242,631.40	-242,631.40
1400 · Prepaid Expenses										
1411 · Prepaid Rent	22,712.72	22,712.72	40,712.37	41,250.00	41,250.00	41,250.00	41,250.00	41,250.00	41,250.00	41,250.00
1401 · Prepaid Software	8,021.64	3,298.83	2,290.47	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
1403 · Prepaid IT services	13,916.47	10,861.29	27,654.90	25,701.00	26,000.00	25,701.00	25,701.00	25,701.00	25,701.00	25,701.00
1405 · Prepaid Insurance	4,697.72	1,855.17	2,156.76	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
1406 · Prepaid Membership	134,284.65	2,441.95	154,485.14	141,564.65	141,564.65	145,204.65	148,844.65	152,484.65	156,124.65	159,764.65
1408 · Prepaid staff development	11,311.13	5,390.42	2,565.10	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
1410 · Prepaid meetings	19,744.57	1,155.00	14,027.50	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
<b>Total 1400 · Prepaid Expenses</b>	<b>214,688.90</b>	<b>47,715.38</b>	<b>243,892.24</b>	<b>251,515.65</b>	<b>251,814.65</b>	<b>255,155.65</b>	<b>258,795.65</b>	<b>262,435.65</b>	<b>266,075.65</b>	<b>269,715.65</b>
<b>Total Other Current Assets</b>	<b>-21,145.82</b>	<b>-194,916.02</b>	<b>2,659.50</b>	<b>8,884.25</b>	<b>9,164.65</b>	<b>12,524.25</b>	<b>16,164.25</b>	<b>19,804.25</b>	<b>23,444.25</b>	<b>27,084.25</b>
<b>Total Current Assets</b>	<b>12,366,685.52</b>	<b>7,721,351.74</b>	<b>11,202,490.63</b>	<b>11,127,310.44</b>	<b>11,306,143.10</b>	<b>10,906,058.32</b>	<b>10,669,492.97</b>	<b>10,411,140.48</b>	<b>10,186,779.22</b>	<b>10,136,991.38</b>
<b>Fixed Assets</b>										
1301 · Computer equipment	287,095.82	295,527.04	83,402.04	295,527.04	83,402.04	83,402.04	83,402.04	83,402.04	83,402.04	83,402.04
1302 · Computer Software	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84	7,940.84
1305 · Computer equipment - Acc dep	-267,757.35	-284,449.90	-67,425.07	-295,527.04	-79,425.07	-83,402.04	-83,402.04	-83,402.04	-83,402.04	-83,402.04
1306 · Computer Software - Acc Dep	-6,126.36	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84	-7,940.84
1310 · Furniture and Equipment	464,531.23	279,376.00	343,109.00	305,000.00	348,109.00	305,000.00	305,000.00	305,000.00	305,000.00	305,000.00
1312 · Furniture & Equipment -Acc Dep	-460,354.65	-13,968.80	-82,600.09	-89,500.00	-147,600.09	-150,500.00	-211,500.00	-272,500.00	-304,500.00	-305,000.00
1320 · Leasehold Improvements	402,013.85	514,176.85	758,628.70	545,000.00	773,628.70	545,000.00	545,000.00	545,000.00	545,000.00	545,000.00
1322 · Leasehold Improvements -Acc dep	-402,013.85	-12,869.25	-69,540.96	-80,250.00	-147,540.96	-134,750.00	-189,250.00	-243,750.00	-298,250.00	-352,750.00
1325 · Construction Work In Progress	154,742.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Fixed Assets</b>	<b>180,072.42</b>	<b>777,791.94</b>	<b>965,573.62</b>	<b>680,250.00</b>	<b>830,573.62</b>	<b>564,750.00</b>	<b>449,250.00</b>	<b>333,750.00</b>	<b>247,250.00</b>	<b>192,250.00</b>
<b>TOTAL ASSETS</b>	<b>12,546,757.94</b>	<b>8,499,143.68</b>	<b>12,168,064.25</b>	<b>11,807,560.44</b>	<b>12,136,716.72</b>	<b>11,470,808.32</b>	<b>11,118,742.97</b>	<b>10,744,890.48</b>	<b>10,434,029.22</b>	<b>10,329,241.38</b>

	F'17	Q3 F'18	F'18	F'19	F'19 Forecast	5 Year Projection				
	31 Mar 17	31 Dec 17	31 Mar 18	31 Mar 19	31 Mar 19	31 Mar 20	31 Mar 21	31 Mar 22	31 Mar 23	31 Mar 24
<b>LIABILITIES &amp; EQUITY</b>										
<b>Liabilities</b>										
<b>Current Liabilities</b>										
<b>Accounts Payable</b>										
2000 · Accounts Payable	113,619.29	169,434.79	181,585.77	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99
<b>Total Accounts Payable</b>	113,619.29	169,434.79	181,585.77	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99	44,106.99
<b>Other Current Liabilities</b>										
2011 · Vacation Accrual	87,729.01	85,384.91	92,729.01	85,384.91	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
2010 · Accrued Liabilities	261,686.62	292,831.32	325,072.72	263,960.34	300,000.00	265,000.00	265,000.00	265,000.00	265,000.00	265,000.00
2100 · Deferred Revenue										
2101 · Deferred Registration Fees	5,143,180.00	1,285,795.02	4,833,780.00	5,318,750.00	5,641,250.00	5,785,000.00	5,928,750.00	6,072,500.00	6,216,250.00	6,095,000.00
2125 · Deferred rent incentive			246,225.04		219,117.70	192,010.36	164,903.02	137,795.68	110,688.34	83,581.00
2110 · Banked refunds	35,125.48	29,335.28	28,971.20	32,116.28	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
<b>Total 2100 · Deferred Revenue</b>	5,178,305.48	1,315,130.30	5,108,976.24	5,350,866.28	5,890,367.70	6,007,010.36	6,123,653.02	6,240,295.68	6,356,938.34	6,208,581.00
2150 · Other Payables										
2154 · Citizen's Advisory Group	0.00	13,770.34	11,556.19	0.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
2152 · Due to London Life (RRSP)	14,817.66	15,154.00	15,982.74	15,075.94	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
<b>Total 2150 · Other Payables</b>	14,817.66	28,924.34	27,538.93	15,075.94	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00
<b>Total Other Current Liabilities</b>	5,542,538.77	1,722,270.87	5,554,316.90	5,715,287.47	6,316,367.70	6,398,010.36	6,514,653.02	6,631,295.68	6,747,938.34	6,599,581.00
<b>Total Current Liabilities</b>	5,656,158.06	1,891,705.66	5,735,902.67	5,759,394.46	6,360,474.69	6,442,117.35	6,558,760.01	6,675,402.67	6,792,045.33	6,643,687.99
<b>Equity</b>										
3000 · Unrestricted Reserve / Unrestricted Net Assets	303,936.00	303,936.00	3,862,813.00	3,517,915.98	3,314,786.11	2,805,951.33	2,425,635.98	2,023,533.49	1,655,422.23	1,726,884.39
3001 · Invested in Capital Assets	180,073.00	180,073.00	719,348.58	680,250.00	611,455.92	372,739.64	284,346.98	195,954.32	136,561.66	108,669.00
3010 · Restricted Reserves / Internally Restricted Net Assets										
3011 · Contingency Reserve / Complaints & Discipline	6,078,725.00	6,078,725.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
3012 · Fee Stabilization Reserve / Sexual Abuse Therapy	327,865.00	327,865.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
3013 · Strategic Initiatives	0.00	0.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
3014 · IT Improvements	0.00	0.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
<b>Total 3010 · Restricted Reserves</b>	6,406,590.00	6,406,590.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00
3900 · Retained Earnings	-331,676.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	331,676.88	-283,160.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Equity</b>	6,890,599.88	6,607,438.02	6,432,161.58	6,048,165.98	5,776,242.03	5,028,690.97	4,559,982.96	4,069,487.81	3,641,983.89	3,685,553.39
<b>TOTAL LIABILITIES &amp; EQUITY</b>	12,546,757.94	8,499,143.68	12,168,064.25	11,807,560.44	12,136,716.72	11,470,808.32	11,118,742.97	10,744,890.48	10,434,029.22	10,329,241.38

## RESERVE POLICY – APPENDIX B

### Purpose

The purpose of the reserve policies for The College of Physiotherapists of Ontario is to ensure the stability of the mission, programs, employment and continuity of on-going operations of the organization, or to offset liabilities in the event of future catastrophic unknown costs.

Three (3) classes of reserves:

1. Invested in Capital Assets
2. Net Assets Internally Restricted
3. Unrestricted Net Assets

### Invested in Capital Assets

- This is equal to our actual Net Fixed Assets.

### Net Assets Internally Restricted

- Internally restricted reserves are identified by specific need or strategic activity. These are funded based on estimates prepared by the College and can be adjusted as new information becomes available.
- Reserves can be added or retired as the operational needs of the College require, subject to Council approval.
- The College has identified four (4) areas of their operation that demand funds be earmarked for specific reasons. They are as follows:
  - Complaints and Discipline
    - \$1,000,000.00, being 2.5 times the actual 2016-2017 expense of \$400,000.00
  - Sexual Abuse Therapy
    - \$100,000.00, approximately 1.5% of total Net Assets
  - Strategic Initiatives
    - \$500,000.00, approximately 8% of total Net Assets
  - IT Improvements
    - \$250,000.00

### Unrestricted Net Assets

- This is where the residual funds available after each of the other funds has been met would be maintained. Operational surpluses or losses would be funded to/from this reserve.

### Annual Review Process

- On an annual basis, in time for the Q1 Finance Committee meeting, staff will prepare a three year forecast of both statements of operations and reserve balances to predict overall reserve balances.
- Finance Committee will make a recommendation to Council on what, if any, changes to annual registration fees are necessary in order to maintain overall reserve balances to be no less than 75% of the projected operating costs.



- This recommendation to be presented to the September Council meeting in order to meet the timelines needed to update the College by-laws for the next annual renewal window commencing February 1<sup>st</sup> the following year.

## **Fund Access Authorization**

- Changes to this policy are subject to the direction of the Council upon the recommendation of the Finance Committee.

## Agenda #15

### Ad Hoc Committee Update



COLLEGE OF  
**PHYSIOTHERAPISTS**  
of ONTARIO

ORDRE DES  
**PHYSIOTHÉRAPEUTES**  
de l'ONTARIO

**Motion No.: 16.0**

**Council Meeting  
September 24-25, 2018**

**Agenda #16: Appointment of New Committee Members**

**It is moved by**

---

**and seconded by**

---

**that:**

Council appoint Heather Anders and Sue Grebe to the College's Discipline and Fitness to Practise Committees and Monica Clarke to the ICRC as non-council committee members, effective September 25, 2018.

<b>Meeting Date:</b>	September 24-25, 2018
<b>Agenda Item #:</b>	16
<b>Issue:</b>	Appointment of Committee Members to the ICRC and Discipline/Fitness to Practise Committees
<b>Submitted by:</b>	Rod Hamilton, Associate Registrar

**Issue:**

Council is asked to appoint one non-Council committee member to the Inquiries Complaints and Reports Committee (ICRC) and two non-Council committee members to the Discipline/Fitness to Practise Committees.

**Background:**

In keeping with its usual process, in June of this year Council approved the College's committee slate.

Councillors may also recall that when the slate was approved, some of the membership slots were not filled, specifically in the composition of the ICRC and Discipline/Fitness to Practise Committees.

These gaps were the result of an identified need to recruit professional members with current practice experience into these Committee roles.

To identify potential candidates for these roles, staff used the same competency-based appointment process for non-Council committee members first piloted in 2016 to fill vacancies that existed on the Discipline/Fitness to Practise Committees. See Appendix One for an overview of this process.

Status of the Recruitment

At the time of the slate approval in June, the recruitment process was underway.

The committee opportunities had been advertised and applications were being received. Ultimately, more than 20 applications were received.

Each of these applications was pre-screened based on the following criteria:

- At least 5 years' experience as a physiotherapist in Ontario
- Knowledge of the standards of practice of the profession
- Knowledge of the College's role
- Understanding of the public interest
- Excellent communication skills to facilitate the reviewing of issues and cases, formulating opinions and conveying the reasons for the opinions
- Comfort with using technology to review electronic meeting materials

- Not being currently involved with the College in any other paid role (i.e. consultant, Quality Assurance assessor or coach)
- Not having held a position in the last 12 months in an organization whose mandate conflicts with College's mandate
- Never having been involved in a complaint/investigation at the College where action was taken (i.e. caution, acknowledgement and undertaking, specified continuing education and remediation program, discipline hearing, fitness to practise hearing)

This preliminary review identified five potential candidates for the three roles that were available.

These five candidates were interviewed by the Associate Registrars.

The interviews concentrated on determining which candidates had the strongest skills in the following domains:

- Knowledge of the standards of practice of the profession
- Knowledge of the College's role
- Understanding of the public interest
- Excellent communication skills to facilitate the reviewing of issues and cases, formulating opinions and conveying the reasons for the opinions
- Comfort with using technology to review electronic meeting materials

### Recommended Candidates

Based on the interviews, three potential candidates were identified for the committee appointments.

For the Discipline/Fitness to Practise Committee:

- Heather Anders
- Sue Grebe

For the ICRC:

- Monica Clarke

College staff also reviewed the College records and confirmed that these candidates do not have prior history with the College.

The resumes of Heather, Sue and Monica are attached.

Also attached is a copy the College's committee slate with the proposed changes highlighted.

### **Decision Sought:**

That Council appoint Heather Anders and Sue Grebe to the College's Discipline and Fitness to Practise Committees and Monica Clarke to the ICRC.

**Attachments:**

- Resume – Heather Anders (hard copy to be distributed)
- Resume – Sue Grebe (hard copy to be distributed)
- Resume – Monica Clarke (hard copy to be distributed)
- College Committee Slate with proposed changes
- Appendix One – Competency-based recruitment process



COLLEGE COMMITTEE STRUCTURE & COMPOSITION – ~~SEPTEMBER~~JUNE, 2018

COMMITTEE	REQUIRED COMMITTEE COMPOSITION	MEMBERSHIP	BRIEF DESCRIPTION OF STATUTORY COMMITTEE'S RESPONSIBILITIES	Staff Support
EXECUTIVE	5 people: <ul style="list-style-type: none"> <li>At least 3 Professional Members of Council</li> <li>At least 1 but not more than 2 Public Appointees</li> <li>Must include President and Vice President</li> </ul>	<b>Gary Rehan (Chair)</b> Darryn Mandel VP Sharee Mandel Theresa Stevens  Tyrone Skanes	The Committee provides leadership to Council, promotes governance excellence at all levels, facilitates effective functioning of the College, in certain circumstances, to act on behalf of Council between meetings and when required, to reconstitute itself as the College privacy committee to deal with appeals regarding the manner in which personal information is managed by the College. The Committee has all powers of the Council with respect to any matter that requires immediate attention, other than the power to make, amend or revoke a regulation or by-law.	Shenda Tanchak Elicia Persaud
INQUIRIES, COMPLAINTS AND REPORTS (ICRC)	At least 6 people, at least: <ul style="list-style-type: none"> <li>2 Professional Members of Council</li> <li>2 Public Appointees</li> <li>1 Professional Member</li> </ul>	Theresa Stevens Gary Rehan  <b>Tyrone Skanes (Chair)</b> Jane Darville Ken Moreau  <u>Monica Clarke</u> TBD	ICRC investigates complaints and considers reports as per section 79 of the Code related to the conduct or action, competencies or capacity of registrants as it relates to their practicing the profession.	Bonita Thornton
DISCIPLINE & FITNESS TO PRACTISE	At least 10 people, at least: <ul style="list-style-type: none"> <li>2 Professional Members of Council</li> <li>3 Public Appointees</li> <li>1 Professional Members</li> </ul>	Darryn Mandel Lisa Tichband Janet Law  Zita Devan <b>Ron Bourret (Chair)</b> James Lee  Lori Neill Sheila Cameron Jim Wernham Daniel Negro <u>Heather Anders</u> TBD <u>Sue Grebe</u> TBD	A panel of at least 3-5 persons convenes to hear allegations of conduct or incompetence as referred by the ICRC. A panel of at least 3-5 persons convenes to hear allegations of incapacity as referred by the health inquiry panel of the ICRC. Hearings are in a judicial setting and can last from one to several days. Decisions and Reasons are documented in detail.	Elicia Persaud

COMMITTEE	REQUIRED COMMITTEE COMPOSITION	MEMBERSHIP	BRIEF DESCRIPTION OF STATUTORY COMMITTEE'S RESPONSIBILITIES	Staff Support
QUALITY ASSURANCE	At least 6 people, at least: <ul style="list-style-type: none"> <li>2 Professional Members of Council</li> <li>2 Public Appointees</li> <li>2 Professional Members</li> </ul>	<b>Theresa Stevens (Chair)</b> Janet Law Nicole Graham  Ron Bourret James Lee  Jatinder Bains Vinh Lu	The Committee is to administer the College's Quality Assurance program as defined in section 80.1 of the Code that is intended to assure the quality and safety of professional practice and promote continuing competence among the registrants.	Shelley Martin Cici Czigler
REGISTRATION	At least: <ul style="list-style-type: none"> <li>1 Professional Member of Council</li> <li>1 Academic Member</li> <li>2 Public Appointees</li> <li>1 Professional Member</li> </ul>	Sharee Mandel  Martin Bilodeau  <b>Jennifer Dolling (Chair)</b> Ken Moreau  Marcia Dunn	The Committee makes decisions on registration applications that do not meet the criteria for issuance of a certificate of registration by the Registrar and to ensure that processes related to entry are fair, transparent and objective.	Melissa Collimore
PATIENT RELATIONS	<ul style="list-style-type: none"> <li>2 Professional Members of Council</li> <li>1 Public Appointee</li> <li>1 Professional Member</li> </ul>	Mark Ruggiero Kathleen Norman  <b>Jennifer Dolling (Chair)</b>  Jatinder Bains	The Committee is to advise Council with respect to the patient relations program and to administer the program to provide funding for therapy and counselling.	Anita Ashton
FINANCE (non statutory)	President  Vice President  3 Councillors at least 1 or 2 Public Appointees	Gary Rehan  Darryn Mandel  Mark Ruggiero Nicole Graham  <b>James Lee (Chair)</b>	The Committee is to monitor significant financial planning, management and reporting matters of the College, to make recommendations and deliver reports to Council, and to serve as the College's audit committee.	Shenda Tanchak Robyn MacArthur
Provincial Alliance Representative		Gary Rehan		



## Appendix One

### Competency Based Non-Council Committee Member Appointment Process

#### Overview

The competency-based appointment process requires the College to do three things:

1. Identify the key competencies and characteristics required of non-council committee members for each committee.
2. Recruit physiotherapists who are interested in sitting on committees.
3. Screen interested candidates to ensure they demonstrate the required competencies for committee membership.

#### Part One – Key competencies and characteristics of potential committee members

General competencies:

- Intelligence
- Open-mindedness
- Integrity
- Literacy/language competence
- Basic degree of technological aptitude

College required characteristics:

- Is not an advocate for any organization whose mandate conflicts with the College's mandate
- Is not currently involved with the College in any other paid role (i.e., consultant, assessor, coach)
- Has not been involved in a complaint/investigation at the College where action was taken (i.e., caution, acknowledgement and undertaking, specified continuing education and remediation program, discipline hearing, fitness to practise hearing)
- Has knowledge of the College's current standards of practice
- Has at least five years experience working as a physiotherapist in Ontario
- Has knowledge of the College's role
- Has understanding of the public interest
- Is available to participate in committee meetings
- Is willing to undertake the required preparation

#### Part Two – Recruitment Plan

When committee members are needed, the College will issue a call for applicants.

This call for applicants will detail the specifics of the role including:

- The committee appointment(s) being recruited
- The competencies/characteristics required by potential candidates
- The application process (i.e. submission of C.V. and expression of interest)

The recruitment notice will be issued by the College through its communication channels.

### **Part Three – The Screening Process**

After the recruitment notice has been issued, applicants would be screened. This screening process would normally involve the following steps:

- Pre-screening of C.V.s by College staff. This review would be based on the minimum competencies/characteristics required of committee members. It would also ensure that the member had no disqualifying interactions with the College.
- Screening of applicants' C.V.s by committee program manager.
- Interviewing of applicants by committee program managers. These might be either by technology or in person.

Once this process was complete, the recommendations of staff would be subject to review by Council, so no commitment could be made to potential committee members until the appointment is ratified by Council.

### **Potential Benefits**

This proposed method of recruiting committee members has a number of potential benefits including the following:

- It enables the College to recruit committee members who have the competencies that committees require.
- It has the potential to eliminate the appearance of bias or nepotism associated with the way the College has previously recruited committee members by establishing both transparent competencies and a transparent application process.
- It recruits from a wider base of potential applicants so that applicants might be more skilled
- It provides a clear rationale why people should be removed from committees or moved from committee to committee.
- It reinforces the College's commitment to openness and transparency in its processes.

## EXECUTIVE COMMITTEE MEETINGS

### REPORT TO COUNCIL

**Date:** September 25, 2018

**Committee Chair:** Mr. Gary Rehan, President

**Committee Members:** Mr. Darryn Mandel  
Ms. Theresa Stevens  
Mr. Tyrone Skanes  
Ms. Sharee Mandel

**Support Staff:** Ms. Shenda Tanchak  
Ms. Elicia Persaud

#### **Meetings:**

Meetings held since last report:

- June 20, 2018 (teleconference)
- June 21, 2018 (teleconference)
- September 6, 2018 (teleconference)

Planned upcoming meetings:

- November 29, 2018
- February 27, 2019
- June 4, 2019

#### **JUNE 20, 2018 EXECUTIVE COMMITTEE EMERGENCY TELECONFERENCE MEETING**

##### **1. Legal Opinion**

The Executive Committee received a legal opinion.

#### **JUNE 21, 2018 EXECUTIVE COMMITTEE EMERGENCY TELECONFERENCE MEETING**

##### **1. Legal Opinion**

The Executive Committee recommended that they will provide Council with the information from the legal opinion at the upcoming June Council meeting.



**SEPTEMBER 6, 2018 EXECUTIVE COMMITTEE TELECONFERENCE MEETING**

**1. Motion from Executive Committee to Seek Legal Opinion re: Whether Staff are Council employees**

The Executive Committee made a motion to seek a legal opinion on whether staff are Council employees based on the Regulated Health Professions Act, Health Professions Procedural Code, Schedule 2, section 9, sub section 1 and 2.

**2. Motion from Executive Committee to Authorize Discretionary Spending**

The Executive Committee made a motion to recommend to Council that Executive Committee should have access to funds set to a limit of \$5,000 to seek legal advice when and if they see fit without having approval from the Registrar and in the absence of Council.

**REPORT TO COUNCIL- COMMITTEE ACTIVITY SUMMARY  
(Q1) April, May and June 2018**

	# of Meetings		# of Cases Considered	# of Appeal Decisions Received (HPARB or Divisional Court)	Type of Outcomes		Q1 2018/19
	F2F	Tel					
Registration	0	1	1	0	Certificate Granted (with or without terms, conditions and limitations)		0
					Certificate Denied		1
ICRC	2	1	23	3 HPARB decisions (all upheld)	Direction provided to staff (case ongoing)		4
					Investigator appointed		3
					Referral to Discipline		0
					Incapacity Inquiry or Referral to Fitness to Practice		0
					Other decision		15
Quality Management	1	0	9	0	Practice Assessment	Successfully Completed (with or without recommendations)	4
						Practice Enhancement Required	3
					Practice Enhancement	Successfully Completed	0
						Second Practice Enhancement or Reassessment Required	0
						Practice Enhancement Rescinded after Submission	1
					Other Decision		1
					Requests for Deferral or Exemption	Granted	0
Denied	0						
Discipline ** deliberation days not included**	2 hearings  3 pre hearings	0	2	1	Hearings Pending		3
					Hearing Outcomes	Revoked	0
						Suspended (with or without terms, conditions and limitations)	2
						Terms, Conditions and Limitations only	0
						Other Adjourned indefinitely In progress	0
Fitness to Practice	0	0	0	0	Hearings Pending		0
					Hearing Outcomes	Revoked	0
						Suspended	0
						Terms, Conditions and Limitations	0
Patient Relations	0	1	1	n/a	Request for Funding	Granted	1
						Denied	0

**ISSUES AND TRENDS**

**Registration** – Nothing to report.

**REPORT TO COUNCIL- COMMITTEE ACTIVITY SUMMARY  
(Q1) April, May and June 2018**

**ICRC** – Nothing to report.

**Quality Assurance** - Nothing to report.

**Discipline and Fitness to Practice** – There were three pre-hearing conferences this quarter which is unusual. These were held at the request of defence counsel.

**Patient Relations** – The PRC approved its first application for funding for an individual whose complaint was in the investigation phase. Due to recent amendments to the RHPA an applicant can access funding for therapy and counseling at the time that the complaint is confirmed

## EXECUTIVE COMMITTEE MEETINGS

### REPORT TO COUNCIL

**Date:** September 25, 2018

**Committee Chair:** Mr. Gary Rehan, President

**Committee Members:** Mr. Darryn Mandel  
Ms. Theresa Stevens  
Mr. Tyrone Skanes  
Ms. Sharee Mandel

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Ms. Elicia Persaud

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The Executive Committee made a motion to recommend to Council that Executive Committee should have access to funds set to a limit of \$5,000 to seek legal advice when and if they see fit without having approval from the Registrar and in the absence of Council.



Agenda #18  
Member's Motions



<b>Section:</b>	<b>Roles &amp; Responsibilities</b>	<b>Policy #1.5</b>
<b>Title:</b>	<b>Role of President</b>	
<b>Date approved:</b>	<b>June 2002</b>	
<b>Date revised:</b>	<b>June 2006, June 2007, December 2009, December 2011, February 2013, March 2014</b>	

### **Primary Function**

The President is elected by Council to serve as its most senior officer in facilitating governance effectiveness and alignment with the mission and vision. The President works effectively with the Registrar, acts as a key representative in public forums, and highlights Council's stewardship role in the self-regulation of the profession.

### **Term**

The President serves a one year term and is elected annually in March and takes office at the Annual General Meeting. An individual may hold this office twice during any period of consecutive service on Council. These appointments may be consecutive.

### **Specific Responsibilities**

In addition to duties outlined in By-law 6.3(1), the President shall:

1. Promote, in conjunction with Registrar, the establishment and evaluation of the College's strategic plan.
2. Collaborate with the Registrar to identify issues, develop objectives and establish priorities to be deliberated by the Council and oversee the planning, chairing and evaluation of all Council meetings including the annual meeting.
3. Act as a signing authority for by-laws, regulations, contracts and cheques on behalf of the College as required.
4. Serve as the Chair of the Executive Committee and participate on other Committees and Task Forces as directed by Council.
5. Serve as a member of the Finance Committee.
6. In conjunction with the Registrar, represent the College at public functions and official liaison opportunities to promote the development of beneficial relationships with other organizations.
7. Represent the College on external committees or representational opportunities or appoint a member of the Council to represent the Council in keeping with the by-laws or as directed by Council.
8. Receive all matters directed to the attention of Executive Committee and Council and review and determine, with the Executive Committee as appropriate, a best course of action on such matters related to the performance of committees or Councillors.



9. To develop the Council agenda and identify matters that should be discussed in camera.
10. Maintain awareness of activities and of issues facing the Council, external and internal to the College; and in conjunction with the Registrar, including acting as a key spokesperson on Council matters as required.
11. On behalf of Council and in accordance with policy, negotiate the Registrar's contract and coordinate the Registrar's annual performance review.
12. Advise Councillors or committee members on issues relating to conflicts of interest in consultation with the registrar and legal counsel as required.
13. Establish an ongoing Councillor and non-council committee performance management system which includes providing individual Council members with performance feedback on an annual basis and managing any performance issues or concerns in accordance with the College's code of Conduct.



<b>Section:</b>	<b>Terms of Reference</b>	<b>Policy #3.3</b>
<b>Title:</b>	<b>Executive Committee</b>	
<b>Date approved:</b>	<b>February 2002</b>	
<b>Date revised:</b>	<b>June 2003, June 2006, September 2007, March 4, 2009 in effect June 2009, June 2010, September 2010, September 2011, October 2012, February 2013, September 2013, March 2014, March 2015</b>	

### **Type**

Statutory

### **Legislative / By-law References**

1. Health Professions Procedural Code: 10, 11, 12
2. By-laws: 7.1(1)

### **Role**

The role of the Executive Committee is to provide leadership to Council, to promote governance excellence at all levels, to facilitate effective functioning of the College, in certain circumstances, to act on behalf of Council between meetings and when required, to reconstitute itself as the College Privacy Committee to deal with appeals regarding the manner in which personal information is managed by the College.

### **Accountability**

Council

### **Duties**

1. Governance Excellence
  - a. To regularly monitor, evaluate and recommend practices that will promote and enhance overall governance excellence at both the level of Council and Committee.
  - b. To determine which Councillors should be encouraged to participate in educational opportunities.
  - c. To determine which Councillors should be funded to attend the educational conferences that the College targets for Councillor's attendance each year by assessing applications for funding.
2. Administrative Matters
  - a. Without unduly exercising Council's authority, to exercise all the powers of Council between Council meetings with respect to matters that require immediate attention.



Exceptions include the power to make, amend or revoke regulations or by-laws, or where policy dictates limitations.

- b. To report to Council on all decisions in which the Committee exercised the Council's authority.
  - c. To regularly review by-laws, governance policies, and the College's official documents to ensure currency and the need for Council review.
  - d. To recommend the Committee, task force or advisory group slate for presentation and approval by Council.
  - e. To provide direction and support to committees and Council as requested.
  - f. To seek candidates for the annual College awards program and consider all applications/nominations for recommendation to Council.
3. Policy Development
- a. To maintain current awareness of issues that affect the College's mandate and strategic direction and to provide recommendations and advice to Council on such matters.
  - b. To direct the College's strategic planning process and monitor related College and committee activities to ensure consistency with the stated direction.
  - c. To provide guidance and support, as requested, to policy development or operational projects at staff, task force or committee level and to make recommendations to Council with respect to policy direction, as required.
4. Working with the Registrar
- a. To provide guidance and support to the Registrar.
  - b. To receive and adjudicate grievances of staff reporting to the Registrar.
  - c. To ensure that the annual performance review of the Registrar is completed.
  - d. To ensure the employment contract of the Registrar and any related amendments are confirmed by Council.
5. College Privacy Committee
- a. To reconstitute itself as the College Privacy Committee to deal with appeals regarding the manner in which personal information is managed by the College, including concerns regarding an individual's request for access to his or her personal information.
6. Registrar's Performance Review Panel
- a. To reconstitute itself as the Registrar's Performance Review Panel in order to gather and assemble feedback about the Registrar's performance and to provide a recommendation to Council as to the Registrar's annual performance assessment.



### **Composition**

Composition of the Committee is determined by Section 7.1(1) of the College by-laws.

### **Term of Office**

Appointment to the Executive Committee is one year renewable annually in June to a maximum of five times in any period of consecutive service on Council.



<b>Section:</b>	<b>General</b>	<b>Policy #8.4</b>
<b>Title:</b>	<b>Selection of Individuals to Committees, Task Forces and Advisory Groups</b>	
<b>Applicable to:</b>	<b>Council, Committees, Task Forces and Advisory Groups</b>	
<b>Date approved:</b>	<b>June 2002</b>	
<b>Date revised:</b>	<b>June 2006, March 2007, March 2010, February 2013, March 2014</b>	

### **Policy**

The College will establish and maintain a transparent process for the appointment of individuals to serve on Committees, Task Forces or Advisory Groups of Council. Selection will be based on criteria developed to meet the terms of reference and needs of a specific initiative or purpose as established by Council including the ongoing development of Councillor competencies. Appointments will be confirmed by Council or its delegate.

### **Procedure**

1. The Executive Committee, after considering expressions of interest, will recommend individuals to serve on statutory and non-statutory committees at the College's Annual General Meeting, and from time to time as required.
2. The Executive Committee will include in its recommendations, the identification of suggested committee chairs, if it so desires.
3. The Executive Committee will base its recommendations on selection criteria including:
  - a. Availability;
  - b. Eligibility;
  - c. Experience;
  - d. Interest;
  - e. Previous performance;
  - f. Development of Councillor competencies;
  - g. Avoidance of foreseeable conflicts of interest; and
  - h. Recommendations from Committee Chairs
4. Individual non-physiotherapists with specific expertise may be solicited to participate on a Committee, Task Force or Advisory Group dependent on the Council-determined terms of reference.



5. All Committee, Task Force or Advisory Group appointments will be for one year or the set term of the Task Force or Advisory Group, unless specific circumstances require a different term length.
6. Committee appointments are renewable as per By-law 34, Appointment of Non-Council Members to Statutory Committees of the College.



## Appendix C

### CODE OF CONDUCT

<b>Title:</b>	<b>Code of Conduct</b>
<b>Applicable to</b>	<b>Members of Council and Council Committees</b>
<b>Date approved:</b>	<b>December 2003</b>
<b>Date revised:</b>	<b>June 2006, March 2008, June 2010, February 2013, June 2014, March 2017</b>

#### **Purpose**

Councillors and Committee members make decisions in the public interest, balancing this responsibility with an understanding of the profession and the settings in which it practices. They establish the College's goals and policies within its statutory mandate.

All Councillors and members of College committees are expected to exhibit conduct that is ethical, civil and lawful, in a manner that is consistent with the nature of the responsibilities of Council and the confidence bestowed on Council by the public and its registrants. The role of a non-Council committee member is considered comparable to that of a Councillor due to their direct participation in the committees that assist Council in fulfilling its statutory duties. Further, Councillors and members of Council committees are expected to aspire to excellence in their roles as governors.

This Code of Conduct serves to provide Council, and its Committees with high standard of conduct to guide and support their work in the best interests of the College, its legislative mandate, and the public. Each individual, and the group as a whole, is accountable for its conduct and performance.

#### **Performance Expectations**

In performing his/her role, each Councillor and Committee member will:

1. Promote the public interest in his/her contributions and in all discussions and decision-making.
2. Direct all activities toward fulfilling the College's objects as specified in the legislation.
3. Comply with the provisions of the Regulated Health Professions Act, the Physiotherapy Act, the regulations made under these acts and the by-laws of the College.
4. Conduct him/herself in a manner that respects the integrity of the College by striving to be fair, impartial and unbiased in his/her decision making.
5. Refrain from engaging in any discussion with other Council or committee members that takes place outside the formal Council or committee decision making process and that is intended to influence the decisions that the Council or a committee makes on matters that come before it.
6. Respect the power, authority and influence associated with his/her role and not misuse this for personal gain.

7. Recognize, understand and respect the roles and responsibilities of Council, committees and staff and maintain respectful working relationships with other Council members, committee members and staff members. This includes acknowledging the appropriate authorities of the Registrar and the President.
8. Acquire, apply and maintain knowledge of Council and committee policies, procedures, relevant legislation, College functions and current issues facing the College and the committees he/she participates in.
9. When personal circumstances may affect his/her ability to function objectively in his/her role, address the conflict situation by complying with the College by-laws that govern conduct in this situation by, as a minimum, declaring the conflict, abstaining from discussing or voting on the matter and removing oneself from the meeting.
10. Maintain the confidentiality of information coming into his/her possession in keeping with the provisions set out in the RHPA and the confidentiality policies of the College.
11. Maintain appropriate decorum during all Council and committee meetings by adhering to the rules of order adopted by the Council.
12. Review and consider the information provided for Council and committee meetings and identify any information to enhance effective Council and committee decision-making as needed.
13. Respect the views and the expertise of other Council and Committee members and appreciate the opportunity for varied viewpoints to be brought forward, considered and resolved through robust discussion.
14. Publicly uphold and support the decisions of Council and respect the President's role as Council spokesperson.
15. Attend meetings to the best of his/her ability and be available to mentor and assist new members.
16. Regularly evaluate his/her individual performance, and that of the collective to assure continuous improvement.
17. Promote general interest in the physiotherapy community for Council and non-Council positions.

### **Sanctions**

1. All concerns related to the conduct or performance of a Councillor or of a Council committee member should be brought to the attention of the President of the College.
2. All concerns must be documented, specifically the questionable conduct or performance, in sufficient detail to enable it to be understood. The document should identify the element (s) of the Code that is of concern and include, where relevant, any supporting evidence.
3. After review of the material and dependent on the issue, the President has the discretion to either meet with the Councillor or Committee member and provide individual coaching, or to raise the matter for Council's consideration. At any time the President may seek advice from the Executive Committee and/or the Registrar. All decisions taken are to be recorded and kept in the member's corporate file.
4. When the President identifies that an alleged breach of this Code of Conduct may have occurred and raises it for Council's consideration, Council shall adopt a process to deal with the alleged breach that is consistent with the rules of order of Council and that provides the person whose conduct has been called into question with an opportunity to explain his/her actions.

5. When Council determines that a breach of the Code of Conduct did take place, the Council may, on the basis of a resolution that has been properly moved, seconded and assented to by two thirds of Councillors, impose a sanction that may include one or more of the following:
  - a. Requesting a change in the behaviour of the person;
  - b. Requesting that the person apologize for his/her behaviour;
  - c. Censuring the person for his/her behaviour;
  - d. Declining to appoint a person to any committee or to a specific committee;
  - e. Declining to provide confidential information to the person, in circumstances where concern over breach of confidentiality has occurred;
  - f. Requesting the person's resignation from the Council, committee or other activity in which he/she had been acting on behalf of the College;
  - g. Removing an Elected Councillor or Academic Councillor from the Council, committee or other activity in which he/she had been acting on behalf of the College in accordance with the by-laws;
  - h. Removing a Publicly-Appointed Councillor appointed by the Lieutenant Governor from the committee or other activity that he/she had been acting on, on behalf of the College in accordance with the by-laws; or
  - i. Requesting that the Minister remove a Publicly-Appointed Councillor from the Council.
6. If the Council removes an Elected Councillor it shall treat the circumstances as if the vacancy was a result of the resignation of the Councillor.

### **Procedural and Other Safeguards**

1. In determining whether to impose a sanction, and which sanction to impose, Council shall be mindful of the general principle that sanctions are to be remediative not punitive.
2. Council shall not consider whether to impose a sanction without first providing the person with an opportunity to address Council personally or through legal counsel.
3. A resolution of at least two thirds of the Councillors at a meeting duly called for that purpose shall be required to sanction a member.
4. A Councillor whose conduct or performance is the subject of concern may attend but shall not take part in any Council deliberation respecting his/her conduct or performance and if the person is the subject of a vote taken under this Code of Conduct, he/she shall not vote on the matter.
5. A Councillor whose conduct or performance is the subject of concern shall be excluded from other Council deliberations pending the decision on his or her conduct.
6. Any deliberation or vote taken under this Code of Conduct shall be public except in circumstances where information presented during the deliberation may be detrimental to the person whose conduct or performance is the subject of concern (e.g. information on his or her health status is presented).
7. The College will not be responsible for any costs of the Councillor or Committee member whose conduct is being examined.

### Agenda #3

#### Consideration of Potential Breach of Code of Conduct

Materials in separate package

## Agenda #4

Consideration of Executive Committee's Authority

Materials in separate package



COLLEGE OF  
**PHYSIOTHERAPISTS**  
of ONTARIO

ORDRE DES  
**PHYSIOTHÉRAPEUTES**  
de l'ONTARIO

**Motion No.: 10.0**

**Council Meeting  
September 24-25, 2018**

**Agenda #10.0: Quality Assurance Program Review**

**It is moved by**

\_\_\_\_\_

**and seconded by**

\_\_\_\_\_

**that:**

Council approve the recommendation by the Quality Assurance Working Group to remove the additional random selection of physiotherapists who are “above threshold” after the remote assessment to do an on-site assessment.



COLLEGE OF  
**PHYSIOTHERAPISTS**  
of ONTARIO

ORDRE DES  
**PHYSIOTHÉRAPEUTES**  
de l'ONTARIO

**Motion No.: 10.1**

**Council Meeting  
September 24-25, 2018**

**Agenda #10.0: Quality Assurance Program Review**

**It is moved by**

\_\_\_\_\_

**and seconded by**

\_\_\_\_\_

**that:**

Council approve the recommendation by the Quality Assurance Working Group that non-clinical PTs should engage in practice assessments in the new Quality Assurance Program.

<b>Meeting Date:</b>	September 24-25, 2018
<b>Agenda Item #:</b>	10
<b>Issue:</b>	Quality Assurance Program Review – Project Update
<b>Submitted by:</b>	Joyce Huang, Strategic Projects Manager

**Issue:**

This is an update on the work that has been completed to date on the Quality Assurance Program Review project. Council is also being asked to provide direction on a number of items that were identified by the Quality Assurance Working Group.

**Background:**

Council established the Quality Assurance Working Group (QAWG) to conduct a review of the Quality Assurance Program with the goal of identifying what changes, if any, could increase the program's impact on practice without necessarily increasing cost. At the December 2017 meeting, Council considered the changes recommended by the QAWG, and they approved the framework for a new program in principle for the purpose of consultation. At the March 2018 meeting, Council considered the feedback received from the broad consultation on the proposed new program, and formally approved the new program for development. A description of the new program as approved by Council is attached in Appendix 1.

Council assigned to the Quality Assurance Working Group the role of providing policy direction regarding the review and development of the Quality Assurance Program. A project plan was established for the development of new components and revisions to existing components of the QA program with the goal of implementing the new program on April 1, 2019.

**Project Update:**

Since April 2018, staff and the QAWG have been carrying out work based on the established project plan to develop new components of the QA program and review existing components. At this time, there are two key updates regarding the status of the project.

*1. Phase 1 Implementation in April 2019*

In the previous project plan, it was anticipated that the College would begin pilot testing the new and revised practice assessment tools in December 2018. Due to the deferral of the discussion about the QA Program Review at the June 2018 Council meeting, some of the project milestones needed to be deferred. As a result, an adjustment has been made to the project plan to begin the pilot testing phase in April 2019.

At their June 2018 meeting, the QAWG noted that since the pilot test assessments will result in real outcomes for members, using tools that have been validated, they are in fact part of the implementation of the new program, and can be considered Phase 1 Implementation of the new QA Program. Therefore this



adjustment in the timing of the pilot testing does not impact the College's ability to meet its prior commitment to implement the new QA program in April 2019.

## *2. Development of Technology Tools Underway*

Staff have begun working with technology vendors to develop technology tools that will support the new QA program and assessment processes. The development work will take place over the fall, with the goal of having the tools fully tested and ready for implementation in early 2019.

An updated project plan and timeline, which includes the adjustments to the project milestones noted above and additional details about the assessment tool development work, is attached as Appendix 2.

### **Work Completed to Date:**

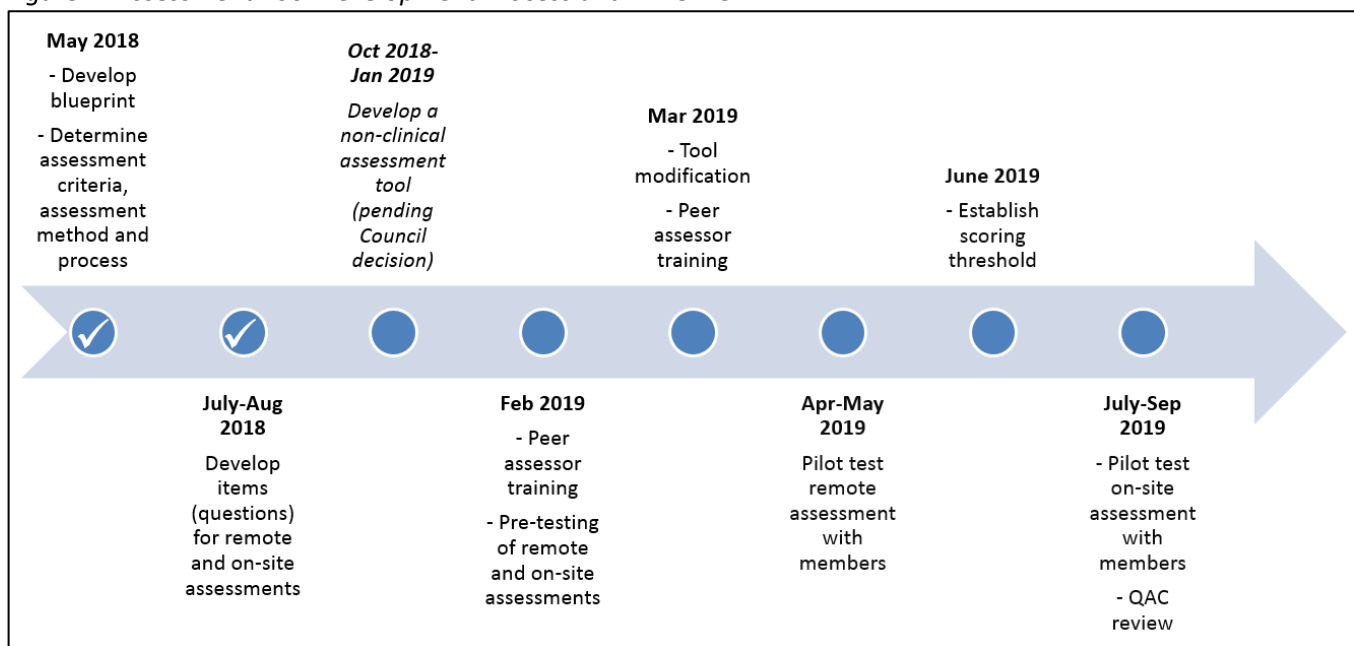
The most significant work that has been completed to date is the development of a new remote assessment tool and the revision of the on-site assessment tool. Below is a detailed update regarding this work.

#### Hiring an Assessment Consultant

Staff identified the need to hire an external consultant with expertise and experience in competency assessment to assist the College with the development and revision of the QA assessment tools. Staff published a Request for Proposal in early 2018 to seek potential consultants, and received three proposals. At its March 2018 meeting, the QAWG considered the proposals received from potential consultants, and selected iComp Consulting Inc. as the assessment consultant for this project.

After the College formally engaged with the consultant, the consultant worked with staff to develop a detailed project plan for the work required, which includes the development of a new remote assessment tool, a revision of the current on-site assessment tool, and the provision of advice on other program components. The consultant proposed an approach for the development of the assessment tools that is iterative, and includes multiple stages of testing and validation of the tools (see Figure 1 below).

Figure 1: Assessment Tool Development Process and Timeline



Developing the Blueprint for the Remote and On-Site Assessments:

The assessment consultant put forward a proposed assessment blueprint for consideration by the QAWG.

*Assessment Format*

The QAWG approved the consultant’s recommendation to use behaviour-based interviews as the format for the remote and on-site assessments. The current peer assessment also uses a behaviour-based interview format. The behaviour-based interview approach is based on the premise that past practice predicts future practice. The consultant recommended using two types of questions: situation-based (“Tell me about a time when you...”) and case-based (“For this patient, describe how you...”).

*Assessment Content*

It was recommended that the behaviour-based interview questions for the remote and on-site assessments be based on a set of competency-based assessment criteria. During May 2018, Ms. Leanne Worsfold, lead consultant from iComp Consulting Inc., led the development of a list of competency-based assessment criteria for the remote and on-site assessments.

Ms. Worsfold reviewed research and consultation feedback previously collected by the College, the *NPAG Competency Profile for Physiotherapists in Canada (2017)*, and College Standards. Ms. Worsfold also led four focus group discussions with members and assessors to review and identify a list of competencies and expectations that should be included in the remote and on-site assessments. Based on the research data and the

focus group discussions, a list of assessment criteria was identified, and the criteria are sorted into one of the assessment components: the pre-questionnaire, the remote assessment, and the on-site assessment.

At their June 2018 meeting, the QAWG approved the list of assessment criteria for the behaviour-based interview questions for the purpose of item (question) development. At their September 2018, the QAWG made further refinements to the assessment content for the pre-questionnaire, the remote assessment, and the on-site assessment. The QAWG approved this updated assessment content for the purpose of further tool development and pre-testing. The full assessment blueprint is included for information in Appendix 3.

#### Developing Behaviour-based Interview Questions for the Remote and On-site Assessments

The item (question) development work took place in July 2018. The item writing for the remote and on-site assessments was conducted over one (1) in-person meeting and two (2) webinar sessions. A total of eight (8) practising physiotherapists engaged in the item writing. The participants represented several areas of the province and a variety of practice settings. During the item writing, the group worked from the topics indicated in the assessment blueprint approved by the QAWG, which included competencies from the *NPAG Competency Profile for Physiotherapists in Canada (2017)* and expectations from the College's Standards of Practice.

At their September 2018 meeting, the QAWG conducted a detailed item-by-item review of the draft behaviour-based questions. The QAWG provided detailed feedback and suggested changes to the questions, performance indicators, and whether the competency is best assessed as part of the pre-questionnaire, remote assessment, or on-site assessment. The QAWG approved the draft questions with their suggested changes for the purpose of pre-testing.

#### **Issues for Council Decision and Direction:**

Part of the QAWG's responsibilities is to identify items that are discussed at the QAWG that should be brought forward to Council for direction or decision-making. The QAWG identified a number of items for which they are seeking direction and decisions from Council. Other items considered by the QAWG for which they provided direction are also brought forward to Council for their information.

The list of items are presented below, starting with items requiring Council decision, followed by items requiring Council direction, then items for information.



1. For Decision Items

<b>Item/Topic</b>	Randomly select PTs who are “above threshold” after the remote assessment to do an on-site assessment
<b>Details</b>	<p>Council discussions indicated that there is a need to re-consider the use of an additional component of random selection to blind the selection process for the on-site assessment in light of the consultation feedback.</p> <p>The QAWG considered the consultation feedback that expressed reservations about the effectiveness of using random selection in the assessment process to blind the selection for on-site assessments. The QAWG also acknowledged the potential value of the data from this random selection group for evaluation and research.</p> <p>The QAWG directed staff to seek advice from the assessment consultant regarding program evaluation methods and the need for data from a random selection group in the assessment process.</p> <p>Staff held preliminary discussions with the assessment consultant regarding program evaluation and the data needs for evaluation. All but one evaluation question could be answered effectively without data from a random selection group. The evaluation question is regarding the sensitivity of the assessment tool in identifying members who require remediation.</p> <p>The QAWG sought further advice from the consultant regarding alternative ways to collect data to assess the sensitivity of the tool without random selection from the “above threshold” group of physiotherapists. The consultant indicated that it would be possible by setting the scoring threshold such that physiotherapists who are at the “borderline” of the threshold also go on to the on-site assessment. The QAWG agreed that this alternate approach is preferable, so that members who performed well on the remote assessment are not unnecessarily required to do an on-site assessment.</p> <p>Therefore the Working Group made the recommendation that the random selection from the “above threshold” group to do an on-site assessment be removed from the new Quality Assurance program.</p>
<b>Council Decision/Direction Sought</b>	That Council approves the recommendation by the QAWG to remove the additional random selection of physiotherapists who are “above threshold” after the remote assessment to do an on-site assessment.



<b>Item/Topic</b>	Assessing Non-Clinical Physiotherapists
<b>Details</b>	<p>One of the questions previously identified for further consideration was whether physiotherapists working in a non-clinical role should participate in a practice assessment. In the current QA Program, PTs who work in a non-clinical role are not required to participate in a peer assessment. Consultation feedback indicates that there is some support among members to engage non-clinical physiotherapists in a practice assessment, particularly if they have influence directly or indirectly on patient care.</p> <p>The QAWG agreed that members working in a non-clinical role where they do influence practice should be assessed. The QAWG noted that further consideration is needed regarding the format and content of a practice assessment for non-clinical physiotherapists, and directed staff to conduct further exploration of potential content for a non-clinical assessment tool.</p> <p>Ms. Worsfold from iComp Consulting led three focus group discussions with members whose practice is non-clinical in nature to review and identify a list of competencies and expectations that should be included in a potential non-clinical assessment. Based on the focus group discussions, a list of proposed assessment criteria for a remote and in-depth assessment for non-clinical PTs was identified.</p> <p>The QAWG considered the proposed list of assessment criteria for non-clinical PTs, and confirmed their earlier recommendation that non-clinical PTs should engage in practice assessments in the new QA Program. The QAWG directed staff to develop a non-clinical assessment tool.</p> <p>The QAWG further noted that there is a need to determine a threshold for engaging in a non-clinical assessment based on “degree of separation” from patient care. This issue will be considered as part of the tool development work.</p>
<b>Council Decision/Direction Sought</b>	That Council approves the recommendation by the QAWG that non-clinical PTs should engage in practice assessments in the new QA Program.



## 2. For Direction Items

Item/Topic	Confirmation that members have the required written policies in place as part of the pre-questionnaire
<b>Details</b>	<p>One of the assessment criteria that was identified by the focus group participants is the confirmation that PTs have in place various written policies and procedures that are required by College Standards. Those include:</p> <ul style="list-style-type: none"> <li>• Written process for routinely reviewing fees, billings and accounts</li> <li>• Written instructions on how to manage adverse events when performing a controlled act</li> <li>• Written communication plan when working with PTAs</li> <li>• Written protocols for infection prevention and control</li> <li>• Written process for routinely reviewing the maintenance and safety of equipment</li> </ul> <p>The focus group participants believed that it is important to ensure that PTs are aware of the requirement to have these documents, however they believed that it could be covered as part of the pre-assessment questionnaire rather than during the remote or on-site assessment.</p> <p>During the QAWG discussion, three potential approaches for this component of the assessment were considered.</p> <ol style="list-style-type: none"> <li>1. Provide a list of links to Standards and resources as a reminder that members should have those policies in place, but members would not be asked to confirm that they have the required policies in place or to submit copies of the policies.</li> <li>2. Ask members to confirm that they have the required written policies and procedures in place (using yes/no declaration statements), with links to Standards and resources, but members would not be asked to submit copies of the policies. This is the approach recommended by the assessment consultant.</li> <li>3. Ask members to submit copies of the relevant policies. This option seems to imply that the policies would need to be reviewed in order to confirm that they are relevant and appropriate, and not just that they exist. It has not yet been determined how the policies will be reviewed, as the College does not currently have standards regarding the content of these written policies. <i>(Note that policy staff will explore whether the College should create checklists or guidelines for required content in these written policies so that they could be assessed for their content in the future. However this work is separate from the QA Program Review project.)</i></li> </ol>



<p><b>Council Decision/Direction Sought</b></p>	<p>The QAWG is seeking Council’s feedback about what they believe is the most appropriate approach, and why, to help inform Working Group decision-making.</p> <p>Council may wish to consider whether this component of the assessment should serve an educational purpose or an enforcement purpose.</p>
<p><b>Item/Topic</b></p>	<p>Including a component of feedback/coaching by the assessor in the on-site visit</p>
<p><b>Details</b></p>	<p>Historically, the philosophy of the QA Program is based on the principle of continuing education. Some component of feedback/coaching by the assessor has been a part of the peer assessment since the current iteration of the QA Program began in 2004. The ongoing feedback collected from members who have gone through a peer assessment indicate that they value the collegial discussion, feedback and learning that occur during the peer assessment. The consultation feedback collected as part of the QA program review also echoes that view.</p> <p>As part of the QA Program Review discussions, Council provided the direction that the goal of the QA Program going forward is to ensure that all PTs meet minimum standards for competence and quality.</p> <p>The QAWG considered whether and how the feedback/coaching component could be retained in the revised on-site assessment process. In their discussion, the QAWG noted the need to consider what is the proper role of the peer assessor as defined in legislation, and whether it is desirable to maintain a collegial and supportive approach to practice assessments going forward.</p> <p>The College’s Quality Assurance Regulations indicate that the peer assessor’s role is to carry out the practice assessment, and provide a report to the QA Committee. The QA Committee then determines whether the member’s knowledge, skill or judgment is satisfactory. The QAWG wondered whether the assessor would be acting outside of their authority by providing feedback to the member during the practice assessment itself. During their discussion, the assessment consultant indicated that it would be possible to provide training to assessors so that they provide feedback to the member after conducting the on-site assessment in a neutral way, while making it clear that they are not making any determinations about the member’s performance.</p> <p>The QAWG indicated that there is a need to seek feedback from Council on this issue.</p>



<b>Council Decision/Direction Sought</b>	<p>The QAWG is seeking Council’s feedback on two questions:</p> <ol style="list-style-type: none"> <li>1. Whether it would be appropriate for the assessor to provide members with some feedback/coaching after they complete the on-site assessment, but before they conclude their on-site visit.</li> <li>2. Whether there is a desire to maintain the collegial and supportive approach to practice assessments going forward.</li> </ol>
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### 3. For Information Items

Item/Topic	Exempting Members who Recently Completed the PCE from Being Assessed
<b>Details</b>	<p>In the current QA Program, physiotherapists who completed the PCE within the last three years are not eligible to be selected for assessment. The QAWG was asked to provide direction on whether this policy is still appropriate.</p> <p>The QAWG considered data and research about the level of competency and risk of new professionals in physiotherapy and other professions. The research suggests that new professionals typically possess the clinical skills required for practice, and that they develop non-clinical skills in their first years of practice. New professionals typically become fully adjusted to professional practice after one year, and they often experience stress and anxiety during this transition period. The first year of practice is an important influence on the development of values and attitudes towards the profession. External research and data about our own members appear to suggest that health professionals seem to be at greater risk the longer they have been in practice. By inference, that would suggest that new professionals do not necessarily pose a higher risk.</p> <p>The QAWG considered the research and evidence. The QAWG acknowledged that the first year in practice is highly influential for new professionals, so there is value in assessing PTs relatively early in their careers to identify and correct “bad habits” before they become entrenched. At the same time, the QAWG also believed that it is reasonable to allow new members some time to solidify their knowledge, develop non-clinical skills and learn about their practice environment through practice, before they go through an assessment. The QAWG also agreed that members in provisional practice should not be required to engage in practice assessments, as that would cause undue hardship as they also need to prepare for their clinical exam.</p>





	Based on those considerations, the QAWG recommended amending the exemption policy to a 2-year exemption period beginning from the date a member is registered in the independent practice category.
<b>Item/Topic</b>	Offering Members the Option to Conduct the Remote Assessment by Phone
<b>Details</b>	<p>The new QA Program approved by Council includes a remote assessment which would be conducted by videoconference. The QAWG was asked to consider a recommendation from the assessment consultant to offer members the choice between conducting the remote assessment by videoconference or by phone. The rationale was that members who are concerned or uncomfortable about technology will be more anxious and distracted during the interview, which will affect their performance and impact the reliability of their assessment results. In the consultation feedback comments, some members also suggested that the College should consider a phone interview as an alternative for members who do not have access to the required technology and/or connectivity to use videoconferencing.</p> <p>The QAWG was supportive of offering members the option to choose between conducting the remote assessment using videoconferencing or by phone. However, the Working Group noted that there is a need to further consider if teleconferencing were used, how the assessor would confirm the identity of the physiotherapist and confirm that they are not receiving help from someone else during the course of the assessment.</p> <p>Staff conducted additional research regarding those two issues. The research suggested that confirmation of identify and proctoring is not commonly used for assessments other than high-stakes exams. The common reasons students give for cheating or academic dishonesty do not necessarily apply in the context of a quality assurance assessment. There is also no evidence to suggest that cheating is more likely in virtual or remote forms of assessment compared to face-to-face.</p> <p>After considering the evidence, the QAWG confirmed their earlier recommendation to offer members the option to conduct the remote assessment by phone or by videoconferencing, and determined that there is no need to require confirmation of identify or proctoring for assessments conducted by phone.</p>

## **Decision Sought:**

Council is asked to:

1. approve the recommendation by the QAWG to remove the additional random selection of physiotherapists who are “above threshold” after the remote assessment to do an on-site assessment, and
2. approve the recommendation by the QAWG that non-clinical PTs should engage in practice assessments in the new QA Program.

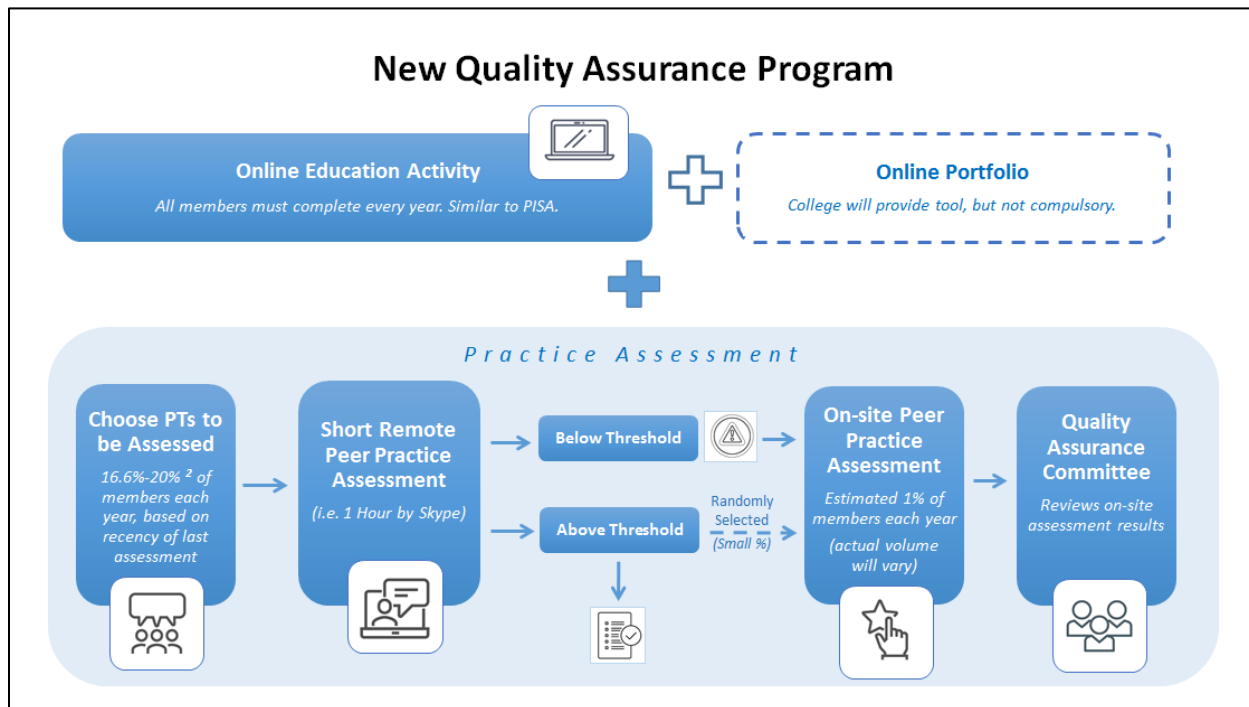
Council is also asked to provide feedback and direction on other items identified by the QAWG.

## **Attachments:**

- Appendix 1: Description of New Quality Assurance Program
- Appendix 2: Updated Project Timeline for the Quality Assurance Program Review
- Appendix 3: Assessment Blueprint (as of September 2018)

## Appendix 1: Description of New Quality Assurance Program

Figure 1: The New Quality Assurance Program



The program will have the following components:

1. **Mandatory education:** Each year, all members will be required to complete an on-line mandatory education activity (similar to the current PISA [the Professional Issues Self Assessment]).
2. **Practice assessment:** All members will go through a modified assessment process over a 5-year cycle<sup>1</sup>. They will be selected based on how long it has been since they were last assessed. No member who is successful in his or her peer assessment will be subject to reassessment within a 5-year cycle.

Each year, a cohort<sup>2</sup> of members will be selected for assessment. Everyone in the cohort will participate in a short remote peer assessment, conducted using video teleconferencing. The purpose of the remote assessment is to identify PTs who need a more in-depth on-site assessment.

- Those who fall below a pre-determined threshold will be directed to participate in an in-depth on-site peer practice assessment.

<sup>1</sup> Or possibly a 6 year cycle – to be determined based on further cost analysis.

<sup>2</sup> Whether the assessment cohort should include PTs not in clinical practice will be determined when the Quality Assurance Working Group considers the implementation specifics.

- A small (yet to be determined) percentage of those who are above the pre-determined threshold will be randomly selected for an in-depth on-site peer practice assessment. The purpose is to blind the selection process to prevent stigma and bias.

On-site peer assessment results will be reported to the Quality Assurance Committee, as today.

3. Members will still be required to participate in ongoing learning and improvement, however the keeping of a portfolio will not be mandatory. An electronic “portfolio” tool will be made available to members through our website if they choose to use it.

### *Other required activities*

In addition to the Quality Assurance Program described above, the Jurisprudence Module will continue to be a required activity for all members. The module tests members’ understanding and application of practice standards, legislation and rules related to practice in Ontario.

## Appendix 2: Updated Project Timeline for the Quality Assurance Program Review

Timeline	New Tool Development Activity	Program Review Activity
March 2018 (after Council Meeting)	<i>Completed</i> - WG meeting to review the proposals from prospective assessment consultants and select the successful candidate; and to consider outstanding questions regarding program and tool design.	
April 2018	<i>Completed</i> - Hire the consultant, who will assist with the development of assessment tools.	<i>Completed</i> - Provide a report with data and research relevant to the current on-site assessment tool to the consultant, which will provide an evidence base on which they can make recommendations about revisions to the on-site assessment tool.
April 2018	<i>Completed</i> - WG meeting to resolve outstanding questions regarding tool design (if necessary).	
April – May 2018	<i>Completed</i> - Hold meetings with a group of subject matter experts (SMEs) to develop the blueprint for the remote assessment tool. Seek input from SME group on on-site assessment tool as required.	<i>Completed</i> - Review the existing pool of peer assessors to map their skills and to evaluate their past performance. Compare with desired competencies for peer assessors in the new program to identify suitable assessors.
June 2018	<i>Completed</i> - WG meeting to provide direction on outstanding policy questions, which may include: <ul style="list-style-type: none"> <li>• the selection process for assessments</li> <li>• size and composition of assessor pool</li> <li>• appropriate remuneration for assessors</li> <li>• any questions or issues raised by the consultant</li> </ul>	<i>Completed</i> - Contact current peer assessors who have the desired competencies to confirm their ongoing interest and ability to be peer assessors in the new program.
June – July 2018		<i>Completed</i> - Prepare for recruitment of new peer assessors: <ul style="list-style-type: none"> <li>• Determine compensation model</li> <li>• Update recruiting tool based on the required key competencies and work experience</li> </ul>
June – September 2018	<i>In Progress</i> - Work with consultant to develop the remote and on-site assessment tools based on the blueprint and content developed by SME group.	<i>In Progress</i> - Revise internal program policies and procedures, and communications materials, to correspond to changes to the program. Revise QAC policies and procedures.

Timeline	New Tool Development Activity	Program Review Activity
September – November 2018	<i>Completed</i> - Development of questions for the remote assessment tool question bank (if required).	
August – October 2018	<i>In Progress</i> - Development of database functionalities for the Quality Assurance Program.	
September 2018	<i>Completed</i> - Seek direction from WG on any outstanding policy considerations (if necessary).	
September – November 2018	Programming of online versions of the remote and on-site assessment tools.	
September – December 2018		<i>In Progress</i> - Recruit and hire peer assessors.
October – December 2018	<i>In Progress</i> - Plan post-implementation program evaluation with assistance from the consultant.	<i>In Progress</i> - Develop training and evaluation plans for peer assessors.
November 2018	Identify the topic of the mandatory education activity (i.e. PISA) for upcoming year (2019-20).	
December 2018	Seek direction from WG on any outstanding policy considerations (if necessary).	
December 2018 – January 2019		Create a decision-making aid for QAC based on the revised on-site assessment tool/process.
January – February 2019	Select a small group of PTs who will participate in the pilot test assessments (i.e. Phase 1 Implementation). Prepare/update related communication materials (e.g. notification letter, member resources).	
January – March 2019	Development the content and the tool for the mandatory education activity (i.e. PISA).	
February 2019	1 of 2 assessor training sessions on using the new assessment tools. Pre-test the assessment tools with six to ten volunteer PTs.	
March 2019	2 of 2 assessor training sessions on using the new assessment tools.	
March 2019	Notify members who have been selected for the pilot test assessments (i.e. Phase 1 Implementation).	
<b>April 2019</b>	<b>Phase 1 Implementation</b>	
April – May 2019	Conduct pilot test of the remote assessment. Conduct scoring calibration sessions with assessors. Collect feedback from members and assessors about the tool.	
June 2019	Conduct cut score study to establish threshold for those require further assessment. QAWG approves scoring threshold. Notify members who are required to do an on-site assessment. Make necessary changes to tool and processes based on feedback.	

Timeline	New Tool Development Activity	Program Review Activity
July – August 2019		Conduct pilot test of the on-site assessment. Conduct scoring calibration sessions with assessors. Collect feedback from members and assessors about the tool. Make necessary changes to tool and processes based on feedback.
August 2019	Evaluate performance of peer assessors based on the pilot test assessments, provide feedback, and identify additional training needs.	
September 2019	Hold an informal QAC meeting to: review the assessment reports and make individual member case decisions; evaluate the usefulness of the information in the reports and the decision-making aid, and identify necessary improvements.	
<b>September 2019</b>	<b><i>Completion of program review and development.</i></b>	

### Appendix 3: Assessment Blueprint (as of September 2018)

This is a working draft. The assessment blueprint will be continually refined and updated as the tool development proceeds.

#### Step 1: Remote Assessment

All members selected for a Practice Assessment will engage in step 1 which includes the following three components:

1. Pre-questionnaire
2. *Pre-interview document submission (pending further consideration)*
3. Remote Interview

#### *Pre-questionnaire*

All members engaged in the Practice Assessment process will complete an online pre-questionnaire. The primary purpose of the pre-questionnaire is to obtain information about a member's practice to provide the assessors and the QA Committee with context of practice. The pre-questionnaire also informs the matching of the member's practice with an appropriate peer assessor's professional experience. Aspects of the pre-questionnaire will be pre-populated with member specific data generated from the College's database (Atlas).

It has been identified that "jurisprudence-like" questions will provide formative information to determine if further assessment or remediation is required. Question topics include:

- Knowledge of the role and responsibilities of the Health Information Custodian (HICs)
- Patient record retention period, and releasing patient records with patient consent in a secure and confidential manner

*Confirmation that appropriate policies are in place (pending Council direction):*

- *Written policy for routinely reviewing fees, billing and accounts*
- *Written instructions on how to manage adverse events when performing a controlled act*
- *Written communication plan when working with PTAs*
- *Written protocols for infection prevention and control*
- *Written process for routinely reviewing the maintenance and safety of equipment*

Sole practitioners and clinic operators and owners are asked additional questions specific to:

- Fee schedule and how patients are informed of the fee for service

#### *Remote Interview*

The Remote Interview is conducted by telephone or video teleconference, as chosen by the member. The interview will not exceed 1-hour in length and will include the following topics:

#### **Core (relevant to all members)**

1. Informed consent process (incorporate communication approach)
2. Patient safety



3. Patient assessment
4. Professional boundaries
5. Managing ethical dilemmas
6. Adapting communications
7. Collaboration

**Practice-specific (based on pre-questionnaire responses)**

8. Performing rostered activities
9. Working with PTAs

**Step 2: In-depth assessment*****On-site Assessment***

A scoring threshold will be established for the remote assessment, members whose score is below the threshold will be required to engage in an On-site Assessment. The On-site Assessment will be conducted in-person, at the member's place of employment. The assessment will not exceed 4-hours in length. The On-site Assessment includes four components:

1. Patient Record Audit
2. Case-base questions
3. Situation-based questions
4. *Feedback and mentoring (pending Council direction)*

***Patient Record Audit***

A Patient Record Audit is a review of the member's documentation habits for select patient records against a checklist that is aligned to the Record Keeping Standard. The member makes available during the on-site assessment 10 patient records of their choosing. The assessor selects 5 out of the 10 patient records for the review. The assessor and member collaboratively complete the checklist for three patient records. If, however, inconsistent scoring is noted amongst the three records, the assessor selects another record until a pattern of charting behaviour is identified or a total of five records are audited. The Patient Record Audit will take approximately an hour to complete.

***Case-specific questions***

The assessor selects one of the patient records reviewed during the Patient Record Audit and focuses the behaviour-based interview questions specific to that patient. The assessor may select additional records, from the group of 5 reviewed records to frame the member's actions in performing rostered activities.

*The topics for discussion include:*

1. Accepting the patient (assess personal knowledge and appropriateness for physiotherapy)
2. Informed consent
3. Assessment, clinical impression and referral to others
4. Treatment plan, assigning to PTAs

5. Develop goals, client collaboration
6. Monitor and evaluate treatment / intervention plan
7. Discharge planning or transitioning care
8. Performing controlled acts and maintaining competence (for all of the member's rostered activities)

### ***Situation-based questions***

The third component of the assessment includes a discussion with the member about recent past situations when they demonstrated the required actions associated to the following topics:

1. Patient safety
2. Addressing discrepancies between employer expectations and professional standards
3. Continuing professional development
4. Confidentiality and privacy
5. Infection control and prevention

### ***Feedback and mentoring (pending Council direction)***

Following the final behaviour-based interview question, the assessor will “close” the assessment portion of on-site visit. The assessor will then, direct the member to specific College resources based on the assessor's preliminary scoring; and answer practice-related questions.