



College of Occupational Therapists of Ontario  
Ordre des ergothérapeutes de l'Ontario

## Declaration of Conflict of Interest

All Directors have a duty to act solely in the best interest of the College, consistent with the mandate of the College to act in the public interest, and to maintain the trust and confidence of the public in the integrity of the decision-making processes of the Board. To this end, they must avoid or resolve conflicts of interests while performing their duties for the College and to recuse themselves from any consideration of the matter at issue. A conflict of interest exists where a reasonable member of the public would conclude that a Director's personal, professional or financial interest, relationship or affiliation may affect their judgment or the discharge of their duties to the College. A conflict of interest may be real or perceived, actual or potential, direct or indirect.

For the **October 20, 2022 Board meeting**, the following Directors have all confirmed that they are in compliance with the College's conflict of interest policy.

Stephanie Schurr, Chair  
Heather McFarlane, Vice-Chair  
Paola Azzuolo  
Neelam Bal  
Donna Barker  
Faiq Bilal  
Nick Dzudz  
Jennifer Henderson  
Carol Mieras  
Sarah Milton  
Teri Shackleton  
Sabrina Shaw  
Elizabeth Gartner



## BOARD MEETING AGENDA

**DATE:** Thursday, October 20, 2022 **TIME:** 9:00 a.m. to 3:00 p.m.

### The Westin Harbour Castle Hotel

Meeting Room: Dockside #3  
1 Harbour Square, Toronto ON

	Agenda Item	Objective	Attach	Time (min)
1.0	<b>Call to Order</b>			
2.0	<b>Public Protection Mandate</b>			
3.0	<b>Land Acknowledgement* (next page)</b>			
4.0	<b>Declaration of Conflict of Interest</b>			
5.0	<b>Approval of Agenda</b>			
	5.1 Board Agenda – October 20, 2022	Decision	✓	10
	<i>THAT the agenda be approved as presented. (Floor)</i>			
6.0	<b>Consent Agenda</b>			
	1. Registrar's Written Report of October 20, 2022 2. Draft Board Minutes of June 23, 2022 3. Finance & Audit Minutes of May 10, 2022 4. Finance & Audit Minutes of August 23, 2022 5. Governance Minutes of May 17, 2022 6. Executive Minutes of June 1, 2022	Decision	✓	10
	<i>THAT the Board adopts the consent agenda items as follows (read list):</i>			
7.0	<b>Audited Financial Statements / Annual Report</b>			
	7.1 FY2021-2022 Audited Financial Statements Blair MacKenzie of Hilborn LLP, Auditor (9:15 a.m.)	Decision	✓	30
	<i>THAT the Board approves the audited financial statements for the fiscal year ended May 31, 2022 as presented.</i>			
	7.2 Acceptance of 2022 Annual Report	Decision	✓	20
	<i>THAT the Board accepts the Annual Report for the 2021-2022 fiscal year.</i>			
8.0	<b>Registrar's Report</b>			
	8.1 <b>Presentation: Q1 FY 2022-2023 Operational Projects Status Report</b> by Elinor Larney, Registrar & CEO	Information		20
	8.2 <b>Q1 FY2022-2023 Quarterly Report</b>	Decision	✓	5
	<i>THAT the Board receives the Quarterly Report for Q1 of FY 2022-2023</i>			

Agenda Item		Objective	Attach	Time (min)
<b>8.3</b>	<b>Risk Management Report</b>	Decision	✓	10
<i>THAT the Board receives the Risk Management Report.</i>				
<b>9.0</b>	<b>Finance</b>			
<b>9.1</b>	<b>Q1 FY 2022-2023 Financial Report</b>	Discussion	✓	15
<i>THAT the Board receives the Q1 FY 2022-2023 Financial Report as presented.</i>				
<b>10.0</b>	<b>Governance</b>			
<b>10.1</b>	<b>Governance Reform – Next Steps</b>			?15
<i>THAT the Board approves...(To be determined following October 19, 2022 workshop)</i>				
<b>10.2</b>	<b>Board and Committee Meeting and Effectiveness Surveys</b>	Decision	✓	15
<i>THAT all Board and Committee members include their name on all Board Meeting and committee effectiveness surveys.</i>				
<b>Lunch Break 12:00 -1:00 p.m.</b>				
<b>11.0</b>	<b>Environmental Scan</b>			
<b>12.0</b>	<b>Other Business</b>			
<b>12.1</b>	Equity Impact Assessment Tool	Decision	✓	<b>20</b>
<i>THAT the Board approves the draft Equity Impact Assessment tool be used by the College.</i>				
<b>12.2</b>	College Logo	Decision	✓	<b>20</b>
<i>THAT the Board approves the updated College logo for implementation in 2023.</i>				
<b>12.3</b>	Board Meeting Evaluation	Complete	<i>Link to follow</i>	<b>5</b>
<b>13.0</b>	<b>Next Meetings</b>			
<ul style="list-style-type: none"> <li>▪ Board Meeting: Thurs., January 26, 2023, 9:00 a.m. – 3:30 p.m. Location TBA</li> <li>▪ Board Meeting: Thurs., March 30, 2023, 9:00 a.m. – 4:00 p.m. Location TBA</li> <li>▪ Board Meeting: Thurs., June 22, 2023, 9:00 a.m. – 3:30 p.m. Location TBA</li> </ul>				
<b>14.0</b>	<b>Adjournment</b>			

**\* Land Acknowledgement**

We recognize that we work and live on traditional lands and territories of Indigenous Peoples. This includes the traditional territories of the Mississauga, the Anishnabeg (ah-nish-naw-bek) the Chippewa, the Haudenosaunee (hoe-duh-nuh-show-nay) and the Wendat peoples. Today, the province of Ontario is home to many diverse First Nations, Inuit and Métis (may-tea) peoples, from the Cree in the Northern reaches to the Delaware in the south. We acknowledge that we are tasked with sharing, respecting, and valuing the land, as a source of life for us all.



## REPORT of the Registrar and CEO Board Meeting of October 20, 2022

### Governance Monitoring Report

As per Council Registrar Linkages Policy CRL5 - Monitoring Registrar Performance, this October report will include policies categorized as "C" or Governance Processes and Council-Registrar Linkages policies.

Policies that guided decisions during this period:

- GP 9 - Committee Chairperson's Role guided the discussions at the Committee Chairs meeting in August
- GP 11 – Cost of Governance has supported the audit process.

### Registrar Limitation Policies

I am pleased to inform the Board that I am not in contravention of any of the Registrar Limitation policies.

Policies of this category that guided decisions during this period:

- RL8 – External Audit: Auditors of the office of Hilborn LLP conducted an audit of the financial performance of the College for 2021-2022.
- RL12 – Risk Management: Guided the information to be presented to the Board on the Risk Management Program.
- CRL5 – Monitoring Registrar Performance – Guided the discussion of the process to monitor Registrar performance

### For Your Information:

#### **LEADERSHIP PRIORITY #1: PUBLIC CONFIDENCE**

#### **2021-2022 Operational Planning**

- The first quarter of the third year of the 2021-2025 strategic plan has passed, and an update will be presented at the Board Meeting on the status of initiatives.

#### **Staffing Update**

Since the last Board Meeting, the following changes have taken place:

- We have welcomed Kimberly Woodland into the position of Director of Programs. The Senior Leadership Team has been restructured to include: The Registrar and CEO – Elinor Larney, the Director of Programs – Kim Woodland, the Director of Regulatory Affairs – Stamatis Kefalianos, the Director of Finance, People, and Corporate Services – Seema Singh-Roy and the Director of Communications – Nancy Stevenson.
- As part of our human resources strategy, we have also welcomed Mila Aslan into the position of People and Culture Lead.

- Amreet Batth, Project Manager has also joined the College on a contract basis to lead the implementation of the Enterprise System and other related infrastructure projects.

### **COVID – 19 Update**

- The College has now officially reopened its offices. Visitors are encouraged to make appointments if they need to attend the office in person. Staff are working in the office about three days per week, and two days at home in a hybrid model. Committees have been meeting with a mix of in-person, hybrid and remote meetings. As usual, we will continue to monitor and follow any public health advice we receive.
- The College continues to monitor the COVID-19 situation for any impacts on occupational therapists, clients and patients receiving occupational therapy services, and others. Communications with registrants continues when needed and our COVID webpages are updated as necessary. We continue to receive positive feedback from registrants about the communication on COVID and any related government policy changes.

### **Communications**

- Work on the annual report has been completed and the report will be presented to the Board for approval at this meeting.
- The Communications team continues to build awareness of the role of the College. To complement community news articles about working with licensed occupational therapists, a radio spot has been created - at no extra cost - that coincides with OT month in October. A link to the radio spot is posted as a news item on the College website and will be shared via College social media channels. You can listen to the radio spot here:
  - <https://www.coto.org/news/news-details/2022/10/07/occupational-therapy-month>

### **LEADERSHIP PRIORITY #2: QUALIFIED REGISTRANTS**

#### **Registration Program**

- The Registration team is focused on registration of new applicants, mainly new graduates at this time of year, as well as working on the enterprise system project.
- The team is working to manage any implications of the addition of an additional exam opportunity. To note, the entry to practice exam is now offered three times per year, up from the historical two times.

### **LEADERSHIP PRIORITY #3: QUALITY PRACTICE**

#### **Quality Assurance Program**

- The QA team has also been engaged with development of the enterprise system. In addition, they are preparing the QA materials for the updated competencies that will be rolled out November 1.
- The QA team is preparing itself for the next competency assessment process that will occur prior to the end of this calendar year.
- The e-learning module on the new competencies was rolled out over the summer. We are looking forward to hearing any feedback about this year's module.

#### **Practice Resource Program**

- The practice resource service team are commencing in-person outreach to universities, and the Ontario Society of Occupational Therapists (OSOT) conference.

- Culture, Equity and Justice will be presented by Sandra Carter at the National CNAR conference.
- The practice team supported a workshop sponsored by the College of PT on the topic of Equity, Diversity, and Inclusion. We understand this was well attended by occupational therapists and the feedback about its content was positive.
- A lot of important feedback was given to the College through the consultation on the new draft practice standards. To properly review and incorporate all the feedback, the practice team will move the Board review of the updated document to January 2023.

#### **LEADERSHIP PRIORITY #4: SYSTEM IMPACT**

##### **Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO)**

- I continue as President of ACOTRO. Our next Board meeting is scheduled for Toronto in November 2022. Notably, ACOTRO is working on several projects that will assist us in our work. One of them is a national review of re-entry programs. This program is used for applicants that do not meet the currency requirement. Working together to pool our resources and expertise will improve this program for everyone.
- OT Competencies – I am part of a national group that has been formed to assist with the coordination and communication between organizations that will implement the new OT competencies. These include regulators, educators and the national entry to practice exam and accreditation of university programs. The goals are to ensure that all involved are aware of the timelines, and any coordination that is needed is facilitated. This group continues to have regular meetings.
- One of the outstanding regulatory issues nationally, is the processes and involvement of regulators in the accreditation or approval processes for university occupational therapy entry to practice programs. I have been affirmed by ACOTRO as one of their representatives on a national group that will meet over the next year to determine any needed changes to the structure and/or processes for accreditation of university programs for occupational therapists.
- ACOTRO has been working with the University of Alberta over the summer to develop a gap filling program for internationally educated occupational therapists (IEOTS) who have been assessed by the Substantially Equivalency Assessment System (SEAS) as requiring education to meet the needed competencies. This is a move to replace the previous OTepp program, delivered out of McMaster University that has now closed. I am happy to report that the pilot program delivered over the summer to 12 IEOTs was successful, and it is anticipated that this program will continue.
- I am sad to say that ACOTRO will experience the departure of two very experienced members by the end of this calendar year and one, early in the new year. Sharon Eadie, Registrar from Manitoba will be retiring and Kathy Corbett, Registrar from BC, will leave her position. In addition, Heather Cutcliffe from PEI will be retiring by March 2023. These three were the founding members of ACOTRO and will be sorely missed. We understand that they have all named the people who will move into these positions. I look forward to meeting the new members, some at our ACOTRO Board Meeting in November.

##### **Health Profession Regulators of Ontario (HPRO) *formerly the Federation of Health Regulatory Colleges of Ontario (FHRCO)***

- I was elected as Chair of this group in June 2022 for a one-year term. Being part of the management committee of HPRO has helped me connect with other colleges and to stay abreast of the issues affecting regulation.

- HPRO continues its work, supporting regulation in Ontario. A governance workshop will be delivered this fall and discipline training continues for those requiring it.
- HPRO as a group continues to be concerned about the difficulties with the appointments processes for public members. They will undertake a period of study and problem solving to determine any possible resolutions for the system.
- We have learned that Richard Steinecke, long time legal counsel for HPRO, and previous legal counsel for our college will officially retire from practice at the end of this calendar year. Richard is arguably the most recognized expert in the field of regulation in Ontario and likely the country.

### **Ministry of Health (MOH)**

- Things continue to be quiet from the MOH related to regulatory issues. We understand that there is a new Assistant Deputy Minister, Karima Velgi who has been assigned to health professions. We are waiting, through HPRO, to meet her and understand the priorities in this new term. To date, we understand that concerns about the availability of health human resources continues to be a pressing priority for the MOH.

### **Bill 106, Pandemic and Emergency Preparedness Act, 2022**

*Bill 106, Pandemic and Emergency Preparedness Act, 2022*, amends the *Regulated Health Professions Act, 1991* (RHPA) to:

- Require Colleges to comply with regulations respecting their English or French language proficiency requirements.
- Require Colleges to accept proof of completion of a language test accepted by Immigration, Refugees and Citizenship Canada (IRCC) for immigration purposes (with results satisfactory to the regulated profession) as proof of English or French language proficiency. Regulated professions may also accept, but not require, other tests or demonstrations of proficiency of their choosing. Results that are valid when an application is received, will remain valid for the duration of the application process.
- Prohibit Colleges from requiring Canadian experience as a qualification for registration. A College may continue to accept Canadian experience in satisfaction of an experience-related qualification for registration if it also accepts international experience as a viable alternative to Canadian experience. Any exemptions would be granted through a regulation made under the RHPA.
- Require Boards of the Colleges to make regulations establishing an emergency class of registration that meets the requirements set out in the regulations.
  - The regulations would set out the circumstances in which an emergency class of registration would be used, the length of time an individual's registration in that class would be valid and how an individual in this class can seek registration in the general class
- Require Boards to make regulations establishing time limits in which Colleges must make certain registration decisions with respect to domestic labour mobility applicants.
  - Initial registration decision of the Registrar be made within 30 business days of receiving a complete application.
  - Decision by the Registration Committee be made within 10 business days of the deadline for receiving an applicant submission.

### Impact on College/Occupational Therapists

- The Ministry of Health has drafted a regulation proposal and has asked Colleges for comments.
- These requirements may not be wholly problematic. However, the language proficiency requirement means that we must accept language tests used by the Federal government for immigration purposes, but we can set the scores. The immediate task will be to undertake the work of assessing those tests to set appropriate language scores. The regulation also allows Colleges to accept other assessments as evidence of language proficiency.
- The other challenge could be the requirement for the Registration Committee to make a decision within 10 business days. It may be difficult to arrange a Registration Committee meeting within 10 days due to conflicting schedules.
- Another consideration is how those who are registered under the Emergency Class will transition to a General Class of registration. A consideration may be to require them to go through the SEAS process to enable them to obtain General Class of registration.
- The issue of Canadian experience may not impact the College because we do not require Canadian experience from registration applicants. The College has a currency requirement which does not necessarily have to be achieved in Canada.

### Bill 7, More Beds, Better Care Act, 2022

- The Bill amends the *Fixing Long-Term Care Act, 2021* (FLTCA) to make it easier to move patients who do not require actual hospital care (that is, Alternate Level Care (ALC) patients) into long-term care homes. It permits certain actions that do not require the consent of the ALC patient in the hospital. An attending clinician who reasonably believes that an ALC patient may be eligible for admission to a long-term care home may request that a placement co-ordinator:
  - Determine the ALC patient's eligibility for admission to a long-term care home.
  - Select a long-term care home or homes for the ALC patient in accordance with the geographic restrictions that are prescribed by the regulations.
  - Provide to the licensee of a long-term care home the assessments and information set out in the regulations, which may include personal health information.
  - Authorize the ALC patient's admission to a home.
  - Transfer responsibility for the placement of the ALC patient to another placement co-ordinator who, may carry out the actions listed here with respect to the ALC patient.
- Bill 7 states explicitly, none of the above requires the ALC patient's consent. The criteria under sections 49 to 54 of the FLTCA determining eligibility and admission do not apply. The bill states that these actions may only be performed without consent if reasonable efforts have been made to obtain the consent of the ALC patient or their substitute decision-maker. There are no criteria determining "reasonable efforts", although that may be addressed later in regulations.
- The government has further clarified that those who refuse to be transferred will be charged \$400 per day to remain in the hospital and that the hospital can transfer them 70 kilometres away in southern or 150 kilometres in northern Ontario to wait for a bed at their preferred long-term care facility closer to home and loved ones.



### **Impact on College/Occupational Therapists**

- Occupational therapists may be concerned about carrying out the specific tasks outlined under this legislation without client consent, because the College standards emphasize the need to obtain client consent. However, because this legislation is specific to certain activities, OTs working for hospitals and community care service providers are encouraged to speak with their employers about this legislation and how it impacts them and their role.
- Outside of these specific activities and tasks mentioned under Bill 7, the Standards for Consent continue to apply for occupational therapy services.

### **System Partners**

- Office of the Fairness Commissioner (OFC) – The next Fair Registration Practices report is due in December for the 2021 year. The OFC delayed the reporting due to the pandemic. In addition, the OFC has drafted a document entitled: Legislative Obligations and Fair Registration Practices Guide for the Health Regulatory Colleges. This has not been approved for use yet, however, when approved, we expect to review our practices against this guide to ensure the college continues to meet any requirements.
- Myself, the Vice Chair – Heather McFarlane, and a few staff will attend the CNAR conference in October in a mix of in person and virtual attendance. We look forward to bringing back information to the rest of the staff and the Board, as appropriate. In addition, the Manager of Practice, Sandra Carter, will present at this conference in the Master class about her experiences with our Culture, Equity and Justice in Occupational Therapy Practice resource.

See you at the meeting! Elinor



## BOARD MEETING MINUTES - DRAFT

**DATE:** Thursday, June 23, 2022

**TIME:** 11:00 a.m. – 3:00 p.m. in person

### In Attendance:

#### DIRECTORS:

Stephanie Schurr, *Chair*  
Paola Azzuolo  
Neelam Bal  
Donna Barker  
Faiq Bilal  
Mary Egan  
Allan Freedman  
Elizabeth Gartner  
Jennifer Henderson  
Heather McFarlane  
Carol Mieras  
Sarah Milton  
Vincent Samuel  
Teri Shackleton  
Sabrina Shaw

#### REGRETS:

Nicholas Dzudz  
Brittany O'Brien

#### GUESTS:

Erica Richler, *Legal Counsel, Steinecke Maciura LeBlanc*

#### OBSERVERS:

Observers were invited to view the meeting via Zoom.  
Observers were present at the meeting.

#### STAFF:

Elinor Larney, *Registrar & CEO*  
Sandra Carter, *Manager, Practice*  
Aida da Silva, *Manager, Finance & Payroll*  
Idil Sofia Egeh, *Coordinator, Data & Process Improvement*  
Leandri Engelbrecht, *Interim Manager Investigations & Resolutions*  
Enrique Hidalgo, *Manager, Information Technology*  
Grace Jacob, *Associate, Finance & Corporate Services*  
Sarah Karas, *Associate, Quality Assurance*  
Stamatis Kefalianos, *Director, Regulatory Affairs*  
Lesley Krempulec, *Manager, Quality Assurance*  
Brandi Park, *Manager, Registration*  
Seema Singh-Roy, *Director, Finance, People and Corporate Services*  
Nancy Stevenson, *Director, Communications*  
Andjelina Stanier, *Executive Assistant, Scribe*

The Board Orientation Session, which was closed to the public, was held from 9:00 a.m. – 11:00 a.m.

### 1.0 Call to Order

Chair Stephanie Schurr welcomed everyone and called the meeting to order at 11:02 a.m.

### 2.0 Public Protection Mandate

The Chair reminded members that all considerations and decisions are made in the best interest of the public.

### 3.0 Land Acknowledgement\*

The Chair read out the Land Acknowledgement statement (Appendix 1).

#### **4.0 Declaration of Conflict of Interest**

The Chair called for declarations of conflict of interest. Mary Egan declared a conflict with item 10.1. Donna Barker having declared a conflict with item 10.1 earlier in the week, reiterated it once again. No other conflicts were declared.

#### **5.0 Approval of Agenda**

The Chair called for additions or other changes to the agenda. None were reported.

MOVED BY: Carol Mieras

SECONDED BY: Teri Shackleton

*THAT the agenda be approved as presented.*

**CARRIED**

#### **6.0 Consent Agenda**

The Chair called for adoption to the following Consent Agenda items.

- Registrar's Written Report of June 23, 2022
- Draft Board Minutes of March 24, 2022
- Draft Board Minutes of April 7, 2022
- Draft Board Elections Minutes of March 24, 2022
- Finance, Audit and Risk Minutes of March 16, 2022
- Governance Minutes of March 1, 2022
- Governance Minutes of March 31, 2022
- Executive Minutes of March 8, 2022
- Executive Minutes of March 24, 2022
- Executive Minutes of May 12, 2022

MOVED BY: Jennifer Henderson

SECONDED BY: Carol Mieras

*THAT the Board adopts the Consent Agenda items as listed.*

**CARRIED**

#### **7.0 Registrar's Report**

##### **7.1 Presentation: FY 21/22 Q4 Operational Projects Status & Year End Report**

The Registrar reported on outcomes for Year 2 (FY 21/22) and operational initiatives for Year 3 (FY 22/23) of the 2020-2024 Strategic Plan and responded to questions. She reminded the Board that the strategic plan was extended for an additional year, to 2024, as a result of the ongoing pandemic.

##### **7.2 Quarterly Performance Report**

Heather McFarlane introduced the Quarterly Performance Report stating that it was prepared with input from statutory and two non-statutory committees. The information provided today is an overview of the work accomplished in Q4 FY 21/22. The Registrar responded to questions.

MOVED BY: Heather McFarlane

SECONDED BY: Donna Barker

***THAT the Board receives the Quarterly Performance Report for Q4 of the 2021-2022 fiscal year.***

**CARRIED**

### **7.3 Risk Management Report**

Vincent Samuel provided an overview of the risk management process and how the report is structured and reported on risk levels over the past quarter. Overall, risks and risk levels remained the same for Q4 2021/2022. It is recommended at this time, that the risk related to the Quality Assurance new, risk-based screening process be removed from the report as the process has been implemented and is now in the continuous improvement phase. The Registrar reported on the operational risk of staff returning to the office. The plan to implement a hybrid return to work is now in place with the official reopening of the office to the public to take place in early September.

MOVED BY: Vincent Samuel

SECONDED BY: Paola Azzuolo

***THAT the Board receives the risk management report.***

**CARRIED**

### **7.4 Annual Registrar Performance Review Process**

The Chair reminded the Board that over the next few weeks, the Registrar Performance Evaluation will be conducted. Members will receive an electronic survey to complete. Those with less than three months experience on the Board, are not required to participate but may do so if they wish. Select staff will also provide feedback. The Chair and the Executive will then review all the feedback and the Chair will meet with the Registrar in August to discuss the results. This item is for information purposes only.

## **8.0 Finance**

### **8.1 Presentation: *How to Read Financial Statements***

Seema Singh-Roy presented and responded to questions.

### **8.2 FY 22/23 Annual Operating Budget**

Allan Freedman provided an overview of the 2022-2023 proposed budget and he and Seema responded to questions. A discussion ensued about revenue and projected expenses. The briefing note included with the budget outlined the budget assumptions upon which the budget was based. Expenditures for governance are expected to increase over the next two years as the College is expecting to hold in person meetings this year. The College is monitoring the effects of inflation on expenditures, noting that the largest budget line is salaries. The College endeavours to be in line with the market and is closely watching this to ensure fairness. This item is for information purposes only.

### **9.0 Presentation: *Quality Assurance Program Update***

Lesley Krempulec presented on the Quality Assurance risk-based screening process and responded to questions.

## 10.0 Governance

### 10.1 Governance Reform – Next Steps

Donna Barker and Mary Egan, academic Board members, left the meeting having earlier expressed a conflict of interest with this item. Carol Mieras explained that one of the Board's two academic members will retire in August. Given the Board's plan to hold a session in October to discuss next steps related to governance reform, the Governance Committee recommends delaying the decision on the appointment of a new academic member until after the October session. College bylaws call for one or two academic appointments to the Board.

MOVED BY: Carol Mieras

SECONDED BY: Neelam Bal

***THAT*** the Board delays the decision about appointing an academic member until after the October Board Education Session.

**CARRIED**

### 10.2 Board Policies – Financial Planning and Budgeting

Allan explained that amendments to the financial policies as listed below and presented today are primarily to align with terminology changes previously approved by the Board and to incorporate governance language to frame in actions to take, versus actions to avoid. The Board provided several additional minor recommendations.

- RL4 – Financial Planning and Budgeting
- RL5 – Financial Condition and activities
- RL6 – Asset Protection
- RL7 – Investments
- RL8 – External Audit
- Guidelines for Board Members – Establishing and Maintaining Reserve Funds
- Guidelines For Public and Professional Board Members – Education session Costs
- guide for Review of Financial Information – Board Reference Material

MOVED BY: Allan Freedman

SECONDED BY: Elizabeth Gartner

***THAT*** the Board approves the proposed changes to the Financial and Audit Governance Policies, including today's changes.

**CARRIED**

### 10.3 Board Policy RL9 – Emergency Registrar Replacement

Heather explained that amendments to the Emergency Registrar Replacement policy are recommended to provide greater flexibility for contingency planning in the absence of the Registrar. The Board recommended an additional change.

MOVED BY: Heather McFarlane

SECONDED BY: Sabrina Shaw

***THAT the Board approves the changes to Board Policy RL9, Emergency Registrar Replacement, including today's recommendation.***

**CARRIED**

### **11.0 Environmental Scan**

Members provided various updates on changes in systems and information of interest that impact the practice of occupational therapy.

### **12.0 Other Business**

#### **12.1 Board Meeting Evaluation**

The Chair asked members to complete the electronic Board meeting evaluation and encouraged everyone to provide recommendations for future improvements.

### **13.0 Next Meetings**

- Board Education Session: Wed., October 19, 2022, 9:00 a.m. – 4:00 p.m., Westin Harbour Castle Hotel, Toronto ON
- Board Meeting: Thurs., October 20, 2022, 9:00 a.m. – 4:00 p.m., Westin Harbour Castle Hotel
- Board Meeting: Thurs., January 26, 2023, 9:00 a.m. – 3:30 p.m. Location TBA
- Board Meeting: Thurs., March 30, 2023, 9:00 a.m. – 4:00 p.m. Location TBA

### **14.0 Adjournment**

There being no further business, the meeting was adjourned at 2:26 p.m.

MOVED BY: Allan Freedman

***THAT the meeting be adjourned.***

**CARRIED**

**APPENDIX 1: \* Land Acknowledgement**

*We recognize that we work and live on traditional lands and territories of Indigenous Peoples. This includes the traditional territories of the Mississauga, the Anishnabeg (ah-nish-naw-bek) the Chippewa, the Haudenosaunee (hoe-duh-nuh-show-nay) and the Wendat peoples. Today, the province of Ontario is home to many diverse First Nations, Inuit and Métis (may-tea) peoples, from the Cree in the Northern reaches to the Delaware in the south. We acknowledge that we are tasked with sharing, respecting, and valuing the land, as a source of life for us all.*

**APPENDIX 2: Status of Implementation of Board Decisions**

<b>Board Meeting Date</b>	<b>Decisions</b>	<b>Current Status</b>
June 23, 2022	<b><i>THAT</i></b> the Board approves the changes to Board Policy RL9, Emergency Registrar Replacement.	Complete
June 23, 2022	<b><i>THAT</i></b> the Board approves the proposed changes to the Financial and Audit Governance Policies.	Complete
June 23, 2022	<b><i>THAT</i></b> the Board delays the decision about appointing an academic member until after the October Board Education Session.	Complete
April 7, 2022	<b><i>THAT</i></b> the Board approves the selection of committee chairs and the Committee Composition for the 2022-2023 year.	Complete



## FINANCE AND AUDIT COMMITTEE MINUTES

**DATE:** Tuesday, May 10, 2022

**TIME:** 9:30 a.m. – 11:30 a.m.

### In Attendance:

#### MEMBERS:

Allan Freeman, *Chair*  
Neelam Bal  
Sabrina Shaw  
Paola Azzuolo

#### GUESTS:

Blair MacKenzie, *Hilborn LLP*  
Usman Paracha, *Hilborn LLP*

#### OBSERVERS:

None

#### REGRETS:

None

#### STAFF:

Elinor Larney, *Registrar*  
Seema Singh-Roy, *Director, Finance and Corporate Services*  
Aida da Silva, *Scribe*

### 1.0 Call to Order

Chair Allan Freedman welcomed everyone and called the meeting to order at 9:29 a.m.

### 2.0 Public Protection Mandate

Committee members were reminded of the public protection mandate of the College.

### 3.0 Land Acknowledgement\*

The Chair invited members to read the Land Acknowledgement Statement. (Appendix 1)

### 4.0 Declaration of Conflict of Interest

The Chair asked if members had a conflict of interest to declare. None was reported.

### 5.0 Approval of Agenda

The Chair asked if there were any additions or changes to the agenda. None were reported.

MOVED BY: Paola Azzuolo

SECONDED BY: Neelam Bal

*THAT the agenda be approved as presented.*

**CARRIED**

### 6.0 Approval of Minutes

#### 6.1 Draft Finance and Audit Committee Minutes of March 16, 2022



The Chair asked if everyone had reviewed the Finance and Audit (FA) Committee draft minutes from March 16, 2022 and asked those who were present at the meeting if there were any additions or changes. Elinor informed the committee that given that the new committee members had reviewed the minutes, that the procedure allowed for the committee to create a motion to adopt the minutes as a report of the committee. No additions or changes were required.

MOVED BY: Sabrina Shaw

SECONDED BY: Paola Azzuolo

*THAT the draft Finance and Audit Committee minutes of March 16, 2022, be adopted as a report of the committee.*

**CARRIED**

## **7.0 Pre-Audit**

### **7.1 Pre-audit meeting with Hilborn LLP**

Seema introduced the auditors, Blair MacKenzie and Usman Paracha, to the FA Committee members. Blair provided an overview of the purpose of the annual audit and described the roles of the parties in the process. Usman presented the pre-audit communication outlining the stages and activities of the upcoming audit. Committee members asked the auditors for clarification on technical terms and their relationship to FA committee. Allan asked if there were any further questions or comments. There were none. Blair and Usman left the meeting.

## **8.0 Orientation**

### **8.1 Finance and Audit Orientation**

Seema presented the orientation material outlining the work of the committee. Committee members discussed their responsibilities as FA Committee members.

## **9.0 Work Plan**

### **9.1 Draft FY22/23 Annual Work Plan with Terms of Reference for guidance**

Seema presented workplan and the items that will be brought forward to the FA Committee in the near future. Committee members discussed the upcoming review of the internal control matrix and the language used to describe the committee's oversight role, including presenting it to the Board. Elinor indicated that the need to send the internal control matrix for discussion purposes to the Board will be reviewed. Committee composition was discussed stating that the College is evaluating to appoint a committee member with a CPA designation. Committee member voiced their interest to receive independent educational courses to learn about accounting concepts and how to interpret the financial reports and budget.

## **10.0 Verbal Report**

Seema reported that the vendor of the new enterprise system had started to deliver elements of the product. She informed the committee that the Go-Live date remained to be determined. Seema informed the committee that the audit work would begin after the fiscal year end, with field work scheduled to begin on July 5.

## 11.0 Finance Update

### 11.1 FY 22/23 Annual Operating Budget

Seema presented the proposed budget to the FA Committee with a final deficit for FY 22/23 under 3 % of revenues. Seema informed the committee that revenues are anticipated to increase by 3%. Seema highlighted to the members that the budget included funding for in-person committee meetings and associated travel expenses. Elinor informed members that the budget was created conservatively. Allan asked if there were any concerns with the budget as presented. There were none.

MOVED BY: Sabrina Shaw

SECONDED BY: Paola Azzuolo

***THAT** the FY 22/23 Annual Operating Budget be approved for presentation to the Board as presented*

**CARRIED**

## 12.0 Finance Policies

### 12.1 Review Financial Policies

Seema presented the updated governance policies to the Finance and Audit Committee. The members discussed some of the changes. Allan asked about the status of the Enterprise-Wide IT System fund. Seema indicated that the funding level was still adequate at this point in time. Allan asked the Committee if there were any additional questions. There were none.

MOVED BY: Paola Azzuolo

SECONDED BY: Neelam Bal

***THAT** the amendments to the Financial Policies be recommended for approval to the Board as presented.*

## 13.0 Next Meeting

The next Finance and Audit Committee meeting to be held on August 23, 2022.

## 14.0 Adjournment

There being no further business, the meeting was adjourned at 10:59 a.m.

MOVED BY: Sabrina Shaw

SECONDED BY: None required

***THAT** the meeting be adjourned.*

**CARRIED**

## **APPENDIX 1**

### **\* Land Acknowledgement**

*We recognize that we work and live on traditional lands and territories of Indigenous Peoples. This includes the traditional territories of the Mississauga, the Anishnabeg (ah-nish-naw-bek) the Chippewa, the Haudenosaunee (hoe-duh-nuh-show-nay) and the Wendat peoples. Today, the province of Ontario is home to many diverse First Nations, Inuit and Métis (may-tea) peoples, from the Cree in the Northern reaches to the Delaware in the south. We acknowledge that we are tasked with sharing, respecting, and valuing the land, as a source of life for us all.*



## FINANCE AND AUDIT COMMITTEE MINUTES

**DATE:** Tuesday, August 23, 2022

**TIME:** 9:30 a.m. – 11:30 a.m.

### In Attendance:

#### MEMBERS:

Allan Freeman, *Chair*  
Neelam Bal  
Sabrina Shaw

#### GUESTS:

None

#### OBSERVERS:

None

#### REGRETS:

Paola Azzuolo

#### STAFF:

Elinor Larney, *Registrar and CEO*  
Seema Singh-Roy, *Director, Finance, People and Corporate Services*  
Aida da Silva, *Manager, Finance and Payroll, Scribe*

### 1.0 Call to Order

Chair Allan Freedman welcomed everyone and called the meeting to order at 9:33 a.m.

### 2.0 Public Protection Mandate

Committee members were reminded of the public protection mandate of the College.

### 3.0 Land Acknowledgement\*

The Chair invited members to read the Land Acknowledgement Statement. (Appendix 1)

### 4.0 Declaration of Conflict of Interest

The Chair asked if members had a conflict of interest to declare. None was reported.

### 5.0 Approval of Agenda

The Chair asked if there were any additions or changes to the agenda. None were reported.

MOVED BY: Sabrina Shaw

SECONDED BY: Neelam Bal

*THAT the agenda be approved as presented.*

**CARRIED**

### 6.0 Approval of Minutes

#### 6.1 Draft Finance and Audit Minutes

The Chair asked if all members of the Committee had reviewed the Finance and Audit (FA) Committee draft minutes from May 10, 2022. The Chair asked those who were present at the meeting if there were any additions or changes. No additions or changes were required.

MOVED BY: Sabrina Shaw

SECONDED BY: Neelam Bal

***THAT** the draft Finance and Audit Committee minutes of May 10, 2022, be adopted as a report of the committee.*

**CARRIED**

## **7.0 Verbal Report**

Seema Singh-Roy updated the Committee on the status of the Enterprise-Wide System project. The project is on-schedule with a go-live date in January 2023. The vendor is slated to provide the College with the majority of the system in the Fall to allow the College to test the platform, train staff and migrate data. The annual audit is now mostly complete. The only outstanding activity is for the Finance and Audit Committee to review and present the Audited Financial Statements to the Board for their approval. The Chair inquired if the auditor had provided a management letter. Seema informed Allan that no letter was provided or required. Seema informed the Committee that beginning September 6, staff will be required to work from the office three days per week. The College will continue to monitor provincial health guidelines and adjust its return to the office plan as required. In lieu of a provincial shutdown, Elinor indicated the importance of setting an example for registrants and the need for face-to-face collaboration among staff to meet the College's strategic plans. Seema informed the Committee that the College has hired a dedicated HR person (People and Culture Lead) to assist with developing a supportive culture. The Committee discussed the impact of inflation on staff salaries and fees.

## **8.0 Committee Mandate and Work Plan**

### **8.1 Committee Mandate Review and Annual Work Plan**

The Chair reiterated the need to review the FA Committee mandate and work plan at every meeting. Seema reviewed the details with the Committee. The Chair asked if there were any questions. None were raised.

## **9.0 Audited Financial Statements**

### **9.1 Review of draft Financial Statements from auditor**

Seema presented the draft Audited Financial Statements from the auditors. Seema informed the committee members that the draft Audit Financial Statements were being provided to allow members time to review. The Committee discussed the statements and Seema answered their questions. The Audited Financial Statements will be recommended to the Board for approval in October. Seema informed the Committee that the difference in the Financial Statements and the College's Q4 Financial Statements were due to mapping of accounts and the College will be adjusting its financial accounts to align with the categories of the auditors in the next fiscal year.

## **10.0 Financial Forecast**

### **10.1 5-year Financial Forecast**

Seema provided an overview of the current 5-year Financial Forecast to the FA Committee. Neelam inquired about what pressures could disrupt the forecast. Elinor discussed several things could affect the forecast such as a large discipline hearing. The Committee discussed forecast and Seema and Elinor answered any questions.

## **11.0 Finance Update**

### **11.1 FY21/22 Q4 Financial Summary Report**

Seema presented the Fiscal Year 2021/2022 Q4 Financial Summary Report. Seema informed the Committee that this was the first time the College had presented a 12-month report and not the 11-month report. Seema highlighted the structural differences due to categorization between the College's Financial Statements and those of the auditor. Seema informed members that the College ended the year with a surplus of \$6,329. Seema informed the Committee that all statutory remittances were up to date.

MOVED BY: Sabrina Shaw

SECONDED BY: Neelam Bal

***THAT** the Committee recommends to the Board approval of the FY21/22 Q4 YTD Financial Report, as presented.*

**CARRIED**

### **11.2 FY21/22 Q4 Investment Report**

Seema presented the FY21/22 Q4 investment report. The College continues to ensure principal amounts invested are protected.

## **12.0 Internal Controls**

### **12.1 Review of Internal Controls Matrix**

Seema presented the internal controls matrix for informational purposes. The Committee was informed that the processes in place are designed to mitigate against error, fraud, and theft. Seema informed members that the College prefers to adopt preventative measures. Allan asked if all relevant individuals had a criminal background check performed. Seema informed the Committee that this process had been completed for all relevant staff members.

## **13.0 Next Meeting**

The next FA Committee meeting will be held on September 28, 2022. Allan informed the Committee that he will not be available to attend the October 20, 2022 Board meeting. Neelam will present the FA Committee report on behalf of Allan.

## **14.0 Adjournment**

There being no further business, the meeting was adjourned at 10:50 a.m.

MOVED BY: Neelam Bal

***THAT** the meeting be adjourned.*

**CARRIED**

**APPENDIX 1**

**\* Land Acknowledgement**

*We recognize that we work and live on traditional lands and territories of Indigenous Peoples. This includes the traditional territories of the Mississauga, the Anishnabeg (ah-nish-naw-bek) the Chippewa, the Haudenosaunee (hoe-duh-nuh-show-nay) and the Wendat peoples. Today, the province of Ontario is home to many diverse First Nations, Inuit and Métis (may-tea) peoples, from the Cree in the Northern reaches to the Delaware in the south. We acknowledge that we are tasked with sharing, respecting, and valuing the land, as a source of life for us all.*



## GOVERNANCE COMMITTEE MINUTES

---

**DATE:** Tuesday, May 17, 2022

**TIME:** 9:00 a.m. – 12:00 p.m. *via Zoom*

---

### In Attendance:

#### MEMBERS:

Stephanie Schurr, *Chair*  
Jennifer Henderson  
Carol Mieras  
Brittany O'Brien  
Vincent Samuel

#### STAFF:

Elinor Larney, *Registrar*  
Stamatis Kefalianos, *Manager, Regulatory Affairs*  
Andjelina Stanier, *Executive Assistant, Scribe*

### 1.0 Call to Order

Chair Stephanie Schurr welcomed everyone and called the meeting to order at 9:01 a.m.

### 2.0 Public Protection Mandate

The Chair stated that all decisions are made in the best interest of the public.

### 3.0 Land Acknowledgement

The Chair read out the Land Acknowledgement (Appendix 1).

### 4.0 Declaration of Conflict of Interest

The Chair asked for declarations of conflict of interest. None were made.

### 5.0 Approval of Agenda

The Chair called for changes to the agenda. None were reported.

MOVED BY: Jennifer Henderson

SECONDED BY: Vincent Samuel

*THAT the agenda be approved as presented.*

**CARRIED**

### 6.0 Governance Committee Orientation

Stamatis and Elinor conducted the orientation session and responded to questions.

### 7.0 Approval of Minutes

#### 7.1 Draft Minutes of March 1, 2022

The Chair called for edits to the draft minutes of March 1, 2022. None were reported.

MOVED BY: Carol Mieras

SECONDED BY: Jennifer Henderson



***THAT** the draft Governance Committee Minutes of March 1, 2022 be approved as presented and as a report of the 2021-2022 Governance Committee.*

**CARRIED**

## **7.2 Draft Minutes of March 31, 2022**

The Chair called for edits to the draft minutes of March 31, 2022. None were reported.

MOVED BY: Carol Mieras

SECONDED BY: Vincent Samuel

***THAT** the draft Governance Minutes of March 31, 2022 be approved as presented.*

**CARRIED**

## **8.0 Board Pre-Election Orientation Module Framework**

Stamatis stated that in response to governance reform initiatives, the Board at its October 2021 meeting, amended the College bylaws which included an eligibility requirement that all prospective Directors complete the College's orientation program prior to the election. The committee reviewed the proposed pre-election orientation framework and held a discussion. Overall, members were satisfied with the proposed plan. It was also recommended that a shorter, modified version of the presentation be posted to the website for transparency

MOVED BY: Carol Mieras

SECONDED BY: Brittany O'Brien

***THAT** the Governance Committee approves the Board Pre-Election Orientation Module Framework.*

**CARRIED**

## **9.0 Governance Update – Next Steps**

Stamatis reviewed the College's initiatives to date related to governance reform. The College is well positioned and prepared to move forward as new reforms are introduced by the ministry. At present, the legislature is dissolved in anticipation of the upcoming provincial election. The committee held a discussion about whether to move forward at this time, with other initiatives such as reducing Board size and/or eliminating committee membership overlap between the Board and statutory committees. It was agreed to discuss this with the Board at the October Education session. The committee discussed the end of term of one of the academic Directors in August and a motion was put forward.

MOVED BY: Carol Mieras

SECONDED BY: Jennifer Henderson

***THAT** the Governance Committee recommends that the appointment of an Academic Director be put on hold until after the October Board Education Session discussion when more information will be available about the future.*

**CARRIED**

## **10.0 Next Meeting**

Elinor will engage a meeting facilitator and other guest speakers for the October Education Session. A planning meeting of this committee with the facilitator may be required for late August/early September.

## **11.0 Adjournment**

There being no further business, the meeting was adjourned at 10:38 a.m.

MOVED BY: Carol Mieras

***THAT the meeting be adjourned.***

**CARRIED**

**APPENDIX 1: \* Land Acknowledgement**

*We recognize that we work and live on traditional lands and territories of Indigenous Peoples. This includes the traditional territories of the Mississauga, the Anishnabeg (ah-nish-naw-bek) the Chippewa, the Haudenosaunee (hoe-duh-nuh-show-nay) and the Wendat peoples. Today, the province of Ontario is home to many diverse First Nations, Inuit and Métis (may-tea) peoples, from the Cree in the Northern reaches to the Delaware in the south. We acknowledge that we are tasked with sharing, respecting, and valuing the land, as a source of life for us all.*

**APPENDIX 2**

Meeting Date	Decisions & Action Items	Current Status
May 12, 2022	<b>THAT</b> the Governance Committee recommends that the appointment of an Academic Director be put on hold until after the October Board Education Session discussion when more information will be available about the future.	Completed
May 12, 2022	<b>THAT</b> the Governance Committee approves the Board Pre-Election Orientation Module Framework.	Completed
March 1, 2022	<b>THAT</b> the Governance Committee recommends that the amended terms of reference be forwarded to the Board for approval.	Completed
September 9, 2021	<b>THAT</b> the Governance Committee approves the Skills and Diversity Matrix tool as amended.	Skills matrix complete, Diversity matrix pending



## EXECUTIVE COMMITTEE MINUTES

**DATE:** Wednesday, June 1, 2022 **TIME:** 12:00 p.m. – 3:00 p.m. via Zoom

### In Attendance:

#### MEMBERS:

Stephanie Schurr, *Chair*  
Allan Freedman  
Heather McFarlane  
Vincent Samuel

#### STAFF:

Elinor Larney, *Registrar*  
Leandri Engelbrecht, *Manager, Investigations & Resolutions*  
Seema Sindwani, *Director Finance & Corporate Services*  
Andjelina Stanier, *Executive Assistant, Scribe*

### 1.0 Call to Order

Chair Stephanie Schurr welcomed everyone and called the meeting to order at 12:00 p.m.

### 2.0 Public Protection Mandate

The Chair reminded members that all discussions and decisions are made in accordance with the College's mandate of public protection.

### 3.0 Land Acknowledgement

The Chair read out the statement on Land Acknowledgement (Appendix 1).

### 4.0 Declaration of Conflict of Interest

The Chair called for declarations of conflict of interest. None were made.

### 5.0 Approval of Agenda

The Chair called for changes to the agenda. An *in camera* portion was added to the Registrar's Report.

MOVED BY: Heather McFarlane

SECONDED BY: Vincent Samuel

***THAT the agenda be approved as amended.***

**CARRIED**

### 6.0 Approval of Minutes

#### 6.1 Draft Executive Minutes – May 12, 2022

The Chair called for edits to the draft Executive Minutes of May 12, 2022. None were reported.

MOVED BY: Allan Freedman

SECONDED BY: Heather McFarlane

*THAT the draft Executive Minutes of May 12, 2022 be approved as presented.*

**CARRIED**

**7.0 Registrar's Report**

**7.1 Registrar's Verbal Report**

Enterprise System Project

Seema joined the meeting to provide details and background about the progress of the project. The College is concerned that deadlines have not been met by the company and that the College may need to escalate the issues if there is no demonstrated progress soon. It was discussed that a letter would be forwarded to the company to this effect. We are hopeful that the project can get back on track. College staff have been doing their utmost to facilitate whatever they can.

Human Resources

Topics related to human resources were discussed such as a move to provide a one-time 'wellness bonus' to staff and some progress on a human resources plan.

Ministry of Health of Ontario (MOH)

There are no new directives on governance reform at this time. Provincial elections will be held tomorrow. The College is monitoring Bill 106 *Pandemic and Emergency Preparedness Act, 2022*, which contains provisions impacting College registration practices. The Health Profession Regulators of Ontario (HPRO) is preparing a submission and colleges are waiting to see how the ministry will respond. The College's current registration practices along with ACOTRO's Substantial Equivalency Assessment System (SEAS) process for internationally educated OTs who seek to work in Canada, already position the College well to meet the anticipated changes.

Health Profession Regulators of Ontario (HPRO)

At HPRO's Board meeting this morning, Elinor was acclaimed Chair of the Board for another year. The College of Physicians and Surgeons of Ontario (CPSO) presented on their new Discipline Tribunal, which is a tribunal comprised of trained adjudicators who oversee discipline hearings in place of the Discipline Committee. The reason for this change is to create greater independence and distance from a college when dealing with discipline matters. The CPSO is offering to rent out the tribunal to colleges for their hearings.

Occupational Therapy Ontario Collaborative (OTOC)

A bi-annual meeting of this group, comprised of OT representatives from the five main universities in Ontario, the provincial association - Ontario Society of Occupational Therapists (OSOT), and the College, was held in May. Discussions focused on workforce capacity strategy planning. OTs are in high demand, with many student OTs being offered jobs even before graduation. The group also discussed strategies on how best to support new graduates.

Canadian Association of Occupational Therapists (CAOT)

The College uses the CAOT national exam as a decision maker for its registration practices. During the pandemic, CAOT successfully switched to online exam provision. Coordination to implement the new OT Competencies into the national exam needs to be timed to happen once they have been implemented into university curriculums. Elinor is participating on the committee

overseeing the overall implementation process. The committee, OT Competencies Coordinating Committee (OTCCC), is comprised of members from CAOT, the Association of Canadian Occupational Therapy University Programs (ACOTUP), and the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO). The plan is for universities to integrate the new competences into their curriculums within two years, and for CAOT to follow with changes to the national exam. Collaboration amongst the groups has been excellent.

#### Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO)

An important focus for ACOTRO has been the accreditation of OT university programs and how regulators can participate and contribute in this process. A meeting with national regulators, CAOT, and the accrediting committee will be held next week. ACOTRO is in the process of preparing a federal funding proposal to support the improvement of the SEAS program. The Labour Mobility Support Agreement (LMSA), an agreement on how regulators recognize each other's registrants when working out of jurisdiction, was recently renewed for another three-year term. A new SEAS Associate was hired on a full-time basis and will begin in her role next week.

#### Internal

- Right to Disconnect Policy is now in effect at the College
- National PREP module on new OT Competencies: Release is anticipated this month. All provinces, except Quebec, have agreed to use this module.

### **7.2 Risk Management Report / Annual Risk Register**

Elinor reported that risk levels remained relatively the same as the previous quarter except for two categories: 1) Regulatory modernization: The College is no longer monitoring for changes as the risk has moved from a theoretical risk to a real action, given the consultation request from government this spring. Staff continue to monitor these anticipated legislative changes related to the restructuring of Boards and committees, and also possible new reporting obligations which would significantly impact College resources. 2) Quality Assurance program: Recommend removing entirely from the Risk Management Report as the program is now operational and has moved into the continuous improvement phase. This recommendation will be brought to the Board in June. The Executive reviewed the Risk Register in its entirety, which is an annual activity. No changes were recommended.

MOVED BY: Heather McFarlane

SECONDED BY: Vincent Samuel

*THAT Executive receives the Risk Management Report.*

**CARRIED**

### **8.0 Business Arising**

#### **8.1 Committee Work Plan**

Executive reviewed the work plan. No changes were made.

#### **8.2 Board Education Day Planning**

Elinor reported that she has secured the participation of Carolyn Everson to facilitate the Board Education Session in October. A guest speaker from the College of Teachers will also present. The focus of the day is what the College's next steps should be related to governance reform.

Once the provincial election is decided tomorrow, Elinor will also attempt arrange to have ministry representative attend to update the Board on what to expect on recommendations and legislative changes.

### **8.3 Board Policy RL9 Emergency Registrar Replacement**

Elinor explained that revisions to Board policy RL9 – *Emergency Registrar Replacement*, are recommended in order to provide greater flexibility if it becomes necessary to designate a person to act in the absence of the Registrar. Bylaw changes will be required. Discussion was held.

MOVED BY: Vincent Samuel

SECONDED BY: Heather McFarlane

*THAT Executive recommends the changes to Board Policy RL9, Emergency Registrar Replacement be approved by the Board*

**CARRIED**

### **8.4 Return to In-Person Meetings Survey Results**

Elinor and Leandri Engelbrecht provided feedback from the survey on Return to In-Person Meetings. Overall, most Board members and committee appointees expressed a desire to return to in-person meetings. The decision was made by the Executive at their May 12<sup>th</sup> meeting to hold the June Board meeting in person. Only those who are fully vaccinated will be able to attend in person and attendance will be limited to Board members, guest speakers, ministry representative, and staff. Observers may attend via Zoom. The meeting will be held in a larger boardroom on the 11<sup>th</sup> floor. Masking will be optional. Boxed, individual meals will be provided. Survey results will be shared in the Board FYI package

### **8.5 Annual Registrar Performance Review Process**

Elinor explained that the Registrar Performance Review Process was reviewed last year by a consultant and revised accordingly. Executive expressed satisfaction with the surveys and process. Executive recommended ensuring the staff survey clearly state in the instructions how staff comments will be provided to the Registrar, either verbatim or rolled up summary form. The answer scale will have fewer options, like the one in last year's evaluation, than the one in the sample provided today. Members with less than three months Board experience will not be required to participate.

### **8.6 Draft Board Agenda – June 23, 2022**

Executive reviewed the draft Board agenda and finalized it. Board Orientation will be held at 9:00 a.m. separate from the Board Meeting, which will begin at 11:00 a.m.

### **9.0 Next Meetings**

Tuesday, August 2, 2022, 1:00 p.m.– 2:00 p.m., via Zoom (*in camera* re Registrar Evaluation)

Thursday, September 29, 2022, 9:00 a.m. – 12:00 p.m., via Zoom

### **10.0 Adjournment**

There being no further business, the meeting was adjourned at 2:05 p.m.

MOVED BY: Heather McFarlane

***THAT** the meeting be adjourned.*

**CARRIED**

**APPENDIX 1**

**\* Land Acknowledgement**

*We recognize that we work and live on traditional lands and territories of Indigenous Peoples. This includes the traditional territories of the Mississauga, the Anishnabeg (ah-nish-naw-bek) the Chippewa, the Haudenosaunee (hoe-duh-nuh-show-nay) and the Wendat peoples. Today, the province of Ontario is home to many diverse First Nations, Inuit and Métis (may-tea) peoples, from the Cree in the Northern reaches to the Delaware in the south. We acknowledge that we are tasked with sharing, respecting, and valuing the land, as a source of life for us all.*





## BOARD MEETING BRIEFING NOTE

---

**Date:** October 20, 2022  
**From:** Finance and Audit Committee  
Seema Singh-Roy, Director of Finance, People and Corporate Services  
**Subject:** Fiscal Year 2021/2022 Audited Financial Statements

---

**Recommendation:**

*THAT the Board approves the audited financial statements for the fiscal year ended May 31, 2022, as presented.*

**Issue:**

The Committee has a responsibility to review and recommend to the Board approval of the annual Audited Financial Statements of the College.

**Link to Strategic Plan:**

1.5 College operations are transparent, effective, and efficient in serving and protecting the public interest.

1.5.1 College operations are optimized through collaboration and through responsible stewardship of resources.

**Why this is in the Public Interest:**

As a self-regulated profession, enhancing accountability, demonstrating stewardship and providing valuable information publicly will help to build stakeholder and public trust, ideally helping the College to continue to excel as a regulator protecting the public through its operations and programs.

**Background:**

As part of its duties, the Committee holds a discussion with the external auditor, Hilborn LLP, prior to the presentation to the Board of the annual audited financial statements to review the results of their audit and determine if there are any issues, findings or concerns relating to the College staff, accounting records, accounting practices or systems of internal control that need to be addressed.

To assist in this regard, the Committee has an option to hold an *in-camera* meeting following the presentation of the draft audited financial statements to make inquiries of the external auditor. Following that meeting, the Committee then inquires of College management as to whether the external auditor's performance was satisfactory, effective and meets the requirements of the College.

## **BOARD MEETING BRIEFING NOTE**

---

Fiscal Year 2021/2022 Audited Financial Statements

---

Page 2 of 2

### **Discussion:**

Management is satisfied with the work of Hilborn LLP and accepts the opinion of the external auditor on the Audited Financial Statements of the College for the fiscal year ended May 31, 2022. Hilborn LLP has communicated its audit findings to management that it did not find anything of concern, which the Committee had the ability to confirm during its in-camera meeting with Hilborn LLP.

Management and the Committee advises the Board to approve the audited financial statements as presented.

### **Implications:**

If approved by the Board, the audited financial statements will become recorded as finalized.

### **Attachments:**

1. Draft Audited Financial Statements of the College as at May 31, 2022

**COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO**

**FINANCIAL STATEMENTS**

MAY 31, 2022

**HILBORN**<sub>LLP</sub>

## **Independent Auditor's Report**

To the Board of Directors of the College of Occupational Therapists of Ontario

### **Opinion**

We have audited the financial statements of the College of Occupational Therapists of Ontario (the "College"), which comprise the statement of financial position as at May 31, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at May 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Opinion**

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

### **Other Information**

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

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

The annual report is expected to be made available to us after the date of our auditor's report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

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

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

In preparing the financial statements, management is responsible for assessing the ability of the College to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the financial reporting process of the College.

## Independent Auditor's Report (continued)

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the College.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the College to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Toronto, Ontario  
TBD

Chartered Professional Accountants  
Licensed Public Accountants

# COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

## Statement of Financial Position

May 31	2022 \$	2021 \$
<b>ASSETS</b>		
Current assets		
Cash	5,918,343	5,682,782
Current portion of long-term investments (note 3)	745,654	1,412,268
Prepaid expenses	65,641	45,140
	<b>6,729,638</b>	7,140,190
Long-term investments (note 3)	2,020,237	1,740,376
Capital assets (note 4)	227,894	255,062
	<b>2,248,131</b>	1,995,438
	<b>8,977,769</b>	9,135,628
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued liabilities (note 5)	975,240	1,058,120
Deferred registration fees	4,255,713	4,157,198
	<b>5,230,953</b>	5,215,318
<b>NET ASSETS</b>		
Invested in capital assets	227,894	255,062
Internally restricted for hearings and independent medical exams (note 7)	400,000	400,000
Internally restricted for premises (note 8)	800,000	800,000
Internally restricted for sexual abuse therapy and counselling (note 9)	25,000	25,000
Internally restricted for contingencies (note 10)	-	1,600,000
Internally restricted for enterprise wide IT system (note 11)	430,302	435,000
Unrestricted	1,863,620	405,248
	<b>3,746,816</b>	3,920,310
	<b>8,977,769</b>	9,135,628

The accompanying notes are an integral part of these financial statements

Approved on behalf of the Board of Directors:

Chair

Director

# COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

## Statement of Operations

Year ended May 31	2022 \$	2021 \$
Revenues		
Registration fees	4,431,460	4,297,611
Application fees	94,132	86,634
Investment income	9,047	60,483
Other	7,230	7,347
	<b>4,541,869</b>	<b>4,452,075</b>
Expenses		
Payroll		
Salaries and benefits	3,090,294	2,800,070
Programs		
Quality assurance	70,151	100,096
Investigations and resolutions (note 6)	97,442	260,404
Registration	117,857	188,395
	<b>285,450</b>	<b>548,895</b>
Communications		
Newsletter and publications	50,938	54,991
Other	24,263	33,785
	<b>75,201</b>	<b>88,776</b>
Board of Directors		
Professional members	59,113	46,882
Professional committee appointees	43,600	39,073
Other	11,481	8,866
	<b>114,194</b>	<b>94,821</b>
Operations		
Rent	319,606	306,570
Information technology and systems	178,920	173,882
Operational initiatives	347,797	215,536
Professional fees	138,523	86,390
Amortization	27,168	34,116
Equipment maintenance and rental	29,175	43,349
Staff travel and accommodations	3,138	431
Other	105,897	113,952
	<b>1,150,224</b>	<b>974,226</b>
	<b>4,715,363</b>	<b>4,506,788</b>
Excess of expenses over revenues for year	<b>(173,494)</b>	<b>(54,713)</b>

The accompanying notes are an integral part of these financial statements

# COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

## Statement of Changes in Net Assets

Year ended May 31, 2022

	Invested in capital assets \$	Internally restricted for hearings and independent medical exams \$	Internally restricted for premises \$	Internally restricted for sexual abuse therapy and counselling \$	Internally restricted for contingencies \$	Internally restricted for enterprise wide IT system \$	Unrestricted \$	Total 2022 \$
Balance, beginning of year	255,062	400,000	800,000	25,000	1,600,000	435,000	405,248	<b>3,920,310</b>
Excess of expenses over revenues for year (note 9)	-	-	-	-	-	(179,823)	6,329	<b>(173,494)</b>
Amortization of capital assets	(27,168)	-	-	-	-	-	27,168	-
Inter-fund transfers (notes 10 and 11)	-	-	-	-	(1,600,000)	175,125	1,424,875	-
Balance, end of year	<b>227,894</b>	<b>400,000</b>	<b>800,000</b>	<b>25,000</b>	<b>-</b>	<b>430,302</b>	<b>1,863,620</b>	<b>3,746,816</b>

The accompanying notes are an integral part of these financial statements



# COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

## Statement of Changes in Net Assets

Year ended May 31, 2021

	Invested in capital assets \$	Internally restricted for hearings and independent medical exams \$	Internally restricted for premises \$	Internally restricted for sexual abuse therapy and counselling \$	Internally restricted for contingencies \$	Internally restricted for enterprise wide IT system \$	Unrestricted \$	Total 2021 \$
Balance, beginning of year	238,823	400,000	800,000	25,000	1,600,000	435,000	476,200	3,975,023
Excess of expenses over revenues for year	-	-	-	-	-	-	(54,713)	(54,713)
Purchase of capital assets	50,355	-	-	-	-	-	(50,355)	-
Amortization of capital assets	(34,116)	-	-	-	-	-	34,116	-
Balance, end of year	255,062	400,000	800,000	25,000	1,600,000	435,000	405,248	3,920,310

The accompanying notes are an integral part of these financial statements

# COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

## Statement of Cash Flows

Year ended May 31	2022 \$	2021 \$
Cash flows from operating activities		
Excess of expenses over revenues for year	(173,494)	(54,713)
Adjustments to determine net cash provided by (used in) operating activities		
Amortization of capital assets	27,168	34,116
Unrealized loss (gain) in fair value of long-term investments	38,098	(6,972)
Interest capitalized on long-term investments	(12,468)	(21,400)
Interest received on long-term investments capitalized in prior years	57,810	80,858
	(62,886)	31,889
Change in non-cash working capital items		
Decrease (increase) in prepaid expenses	(20,501)	7
Increase (decrease) in accounts payable and accrued liabilities	(82,880)	376,543
Increase in deferred registration fees	98,515	3,442,456
	(67,752)	3,850,895
Cash flows from investing activities		
Purchase of long-term investments	(1,060,000)	(660,000)
Proceeds from disposal of long-term investments	1,363,313	544,591
Purchase of capital assets	-	(50,355)
	303,313	(165,764)
Net change in cash	235,561	3,685,131
Cash, beginning of year	5,682,782	1,997,651
Cash, end of year	5,918,343	5,682,782

The accompanying notes are an integral part of these financial statements

# COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

---

## Notes to Financial Statements

---

May 31, 2022

### **Nature and description of the organization**

The College of Occupational Therapists of Ontario (the “College”) was incorporated as a non-share capital corporation under the Regulated Health Professions Act (“RHPA”).

As the regulator and governing body of the occupational therapy profession in Ontario, the major function of the College is to administer the Occupational Therapy Act in the public interest.

Effective April 1, 2021, the College changed certain terminology in its bylaws to improve clarity for the members. References to “Council”, “Council Member” and “President of Council” were changed to “Board” or “Board of Directors”, “Director” and “Chair of the Board of Directors” respectively.

The College is a not-for-profit organization, as described in Section 149(1)(l) of the Income Tax Act, and therefore is not subject to income taxes.

### **1. Significant accounting policies**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

#### **(a) Revenue recognition**

##### **Registration fees**

Registration fees are recognized as revenue in the fiscal year to which they relate. The registration year of the College coincides with that of the fiscal year of the College, being June 1 to May 31. Registration fees received in advance of the fiscal year to which they relate are recorded as deferred registration fees.

##### **Application fees**

Application fees are recognized as revenue when services are rendered.

##### **Investment income**

Investment income comprises interest from cash and investments, realized gains and losses on the disposal of investments and unrealized gains and losses in the fair value of investments.

Revenue is recognized on an accrual basis. Interest on investments is recognized over the terms of the investments using the effective interest method.

## Notes to Financial Statements (continued)

---

May 31, 2022

1. **Significant accounting policies (continued)**

(b) **Investments**

Investments consist of fixed income investments with maturity dates of twelve months or greater from the date of acquisition. Investments that mature within twelve months from the year-end date are classified as current.

(c) **Capital assets**

The costs of capital assets are capitalized upon meeting the criteria for recognition as a capital asset, with the exception of expenditures on internally generated intangible assets during the development phase, which are expensed as incurred. The cost of a capital asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

Capital assets are measured at cost less accumulated amortization and accumulated impairment losses.

Amortization is provided for, upon commencement of the utilization of the assets, using the straight-line method at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Furniture and fixtures	5 years
Computer equipment	3 years

Amortization of leasehold improvements is provided for on a straight-line basis over the remaining term of the lease.

A capital asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If any potential impairment is identified, the amount of the impairment is quantified by comparing the carrying value of the capital asset to its fair value. Any impairment of the capital asset is recognized in income in the year in which the impairment occurs.

An impairment loss is not reversed if the fair value of the capital asset subsequently increases.

## Notes to Financial Statements (continued)

---

May 31, 2022

### 1. Significant accounting policies (continued)

#### (d) Financial instruments

##### Measurement of financial assets and liabilities

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

The College subsequently measures all of its financial assets and financial liabilities at amortized cost, with the exception of investments, which are measured at fair value. Changes in fair value are recognized in income in the year the changes occur. Fair values are determined by reference to published price quotations in an active market at year end.

Amortized cost is the amount at which a financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

Financial assets measured at amortized cost include cash.

Financial assets measured at fair value include investments.

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

##### Impairment

At the end of each year, the College assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. Objective evidence of impairment includes observable data that comes to the attention of the College, including but not limited to the following events: significant financial difficulty of the issuer; a breach of contract, such as a default or delinquency in interest or principal payments; and bankruptcy or other financial reorganization proceedings.

When there is an indication of impairment, the College determines whether a significant adverse change has occurred during the year in the expected timing or amount of future cash flows from the financial asset.

When the College identifies a significant adverse change in the expected timing or amount of future cash flows from a financial asset, it reduces the carrying amount of the financial asset to the greater of the following:

- the present value of the cash flows expected to be generated by holding the financial asset discounted using a current market rate of interest appropriate to the financial asset; and
- the amount that could be realized by selling the financial asset at the statement of financial position date.

# COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

## Notes to Financial Statements (continued)

May 31, 2022

### 1. Significant accounting policies (continued)

#### (d) Financial instruments (continued)

##### Impairment (continued)

Any impairment of the financial asset is recognized in income in the year in which the impairment occurs.

When the extent of impairment of a previously written-down financial asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to the extent of the improvement, but not in excess of the impairment loss. The amount of the reversal is recognized in income in the year the reversal occurs.

#### (e) Management estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current year. Actual results may differ from the estimates, the impact of which would be recognized in future years.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

### 2. Financial instrument risk management

The College is exposed to various risks through its financial instruments. The following analysis provides a measure of the College's risk exposure and concentrations.

The financial instruments of the College and the nature of the risks to which those instruments may be subject, are as follows:

Financial instrument	Risks				
	Credit	Liquidity	Market risk		
Currency			Interest rate	Other price	
Cash	X			X	
Investments	X			X	
Accounts payable and accrued liabilities		X			

# COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

## Notes to Financial Statements (continued)

May 31, 2022

### 2. Financial instrument risk management (continued)

#### Credit risk

The College is exposed to credit risk resulting from the possibility that parties may default on their financial obligations, or if there is a concentration of transactions carried out with the same party, or if there is a concentration of financial obligations which have similar economic characteristics that could be similarly affected by changes in economic conditions, such that the College could incur a financial loss.

The maximum exposure of the College to credit risk is as follows:

	2022	2021
	\$	\$
Cash	5,918,343	5,682,782
Investments	2,765,891	3,152,644
	<u>8,684,234</u>	<u>8,835,426</u>

The College reduces its exposure to the credit risk of cash by maintaining balances with a Canadian financial institution.

The College manages its exposure to the credit risk of investments through its investment policy which restricts the types of eligible investments.

#### Liquidity risk

Liquidity risk is the risk that the College will not be able to meet a demand for cash or fund its obligations as they come due.

The liquidity of the College is monitored by management to ensure sufficient cash is available to meet liabilities as they become due.

#### Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

#### Currency risk

Currency risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in foreign exchange rates.

The College is not exposed to currency risk.

#### Interest rate risk

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instrument will fluctuate due to changes in market interest rates.

# COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

## Notes to Financial Statements (continued)

May 31, 2022

### 2. Financial instrument risk management (continued)

#### Other price risk

Other price risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market.

The College is not exposed to other price risk.

#### Changes in risk

There have been no significant changes in the risk profile of the financial instruments of the College from that of the prior year.

### 3. Investments

	2022 \$	2021 \$
Provincial and municipal bonds	1,056,273	1,234,094
Guaranteed investment certificates	1,709,618	1,918,550
	2,765,891	3,152,644
Less: current portion	745,654	1,412,268
Long-term portion	2,020,237	1,740,376

The investments have effective interest rates ranging from 2.09% to 3.86% (2021 - 0.25% to 3.42%), with maturity dates ranging from June 2022 to April 2027 (2021 - June 2021 to August 2026).

### 4. Capital assets

	Cost \$	Accumulated Amortization \$	2022 Net \$
Furniture and fixtures	320,126	320,126	-
Computer equipment	438,468	431,561	6,907
Leasehold improvements	502,091	281,105	220,987
	1,260,685	1,032,791	227,894

	Cost \$	Accumulated Amortization \$	2021 Net \$
Furniture and fixtures	320,126	318,281	1,845
Computer equipment	438,468	424,654	13,814
Leasehold improvements	502,091	262,688	239,403
	1,260,685	1,005,623	255,062



# COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

## Notes to Financial Statements (continued)

May 31, 2022

### 5. Accounts payable and accrued liabilities

	2022	2021
	\$	\$
Accounts payable and accrued liabilities	320,886	311,457
Accrued liabilities - investigations and resolutions	159,736	227,000
Government remittances	494,618	519,663
	<u>975,240</u>	<u>1,058,120</u>

### 6. Investigations and resolutions

	2022	2021
	\$	\$
Costs incurred	164,706	323,404
Adjustment of estimate to resolve open cases	(67,264)	(63,000)
	<u>97,442</u>	<u>260,404</u>

Investigations and resolutions include an estimate of costs to resolve open cases at year end. These estimates are determined based on historical average costs and relevant case facts available. The actual outcome of each case may differ from the initial estimate.

### 7. Net assets internally restricted for hearings and independent medical exams

The Board of Directors of the College has internally restricted net assets to cover costs for conducting discipline hearings, fitness to practice hearings, Health Professions Appeal and Review Board appeal hearings, other hearings that may arise related to the regulation of the profession, and independent medical exams.

The internal restriction is subject to the direction of the Board of Directors upon the recommendation of the Finance and Audit Committee.

### 8. Net assets internally restricted for premises

The Board of Directors of the College has internally restricted net assets to minimize the impact of major expenses related to College property such as leasehold improvements and other capital expenditures.

The internal restriction is subject to the direction of the Board of Directors upon the recommendation of the Finance and Audit Committee.

# COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

## Notes to Financial Statements (continued)

May 31, 2022

9. **Net assets internally restricted for sexual abuse therapy and counselling**

The Board of Directors of the College has internally restricted net assets to cover costs for the funding of therapy and counselling of occupational therapist clients.

The internal restriction is subject to the direction of the Board of Directors upon the recommendation of the Finance and Audit Committee.

10. **Net assets internally restricted for contingencies**

The Board of Directors of the College had previously internally restricted net assets to provide for extraordinary expenses that exceed or fall outside of the provisions of the College's operating budget or to fund the obligations of the College in extreme circumstances as determined and approved by the Board of Directors.

During the year, the Board of Directors approved a transfer of \$1,600,000 from net assets internally restricted for contingencies to unrestricted net assets. This resulted in a decrease in the net assets internally restricted for contingencies from \$1,600,000 to nil.

11. **Net assets internally restricted for enterprise wide IT system**

The Board of Directors of the College has internally restricted net assets to provide for the cost of implementing and/or maintaining an enterprise-wide, registrant-based information technology system that will support the delivery of the statutory College mandate in an efficient and effective manner.

During the year, the Board of Directors approved a transfer of \$175,125 from unrestricted net assets to net assets internally restricted for enterprise wide IT system. This resulted in an increase in the net assets internally restricted for enterprise wide IT system from \$435,000 to \$610,125.

During the year, \$179,823 was spent in enterprise wide IT system. This resulted in a decrease in the net assets internally restricted for enterprise wide IT system from \$610,125 to \$430,302.

The internal restriction is subject to the direction of the Board of Directors upon the recommendation of the Finance and Audit Committee.

12. **Commitment**

The College is committed to lease its office premises until September 2033. The future annual lease payments, including an estimate of premises common area expenses, are as follows:

	<u>\$</u>
2023	359,686
2024	376,110
2025	384,322
2026	396,640
2027	402,799
Subsequent years	<u>2,731,722</u>
	<u><u>4,651,279</u></u>

## Notes to Financial Statements (continued)

---

May 31, 2022

13. **Impact of COVID-19**

The global pandemic of the virus known as COVID-19 has led the Canadian Federal government, as well as provincial and local governments, to impose measures, such as restricting foreign travel, mandating self-isolations and physical distancing and closing non-essential businesses. Because of the high level of uncertainty related to the outcome of this pandemic, it is difficult to estimate the future financial effect, if any, on the College.

14. **Subsequent events**

Subsequent to year end, the College received a statement of claim in the ordinary course of its business. This matter is at a preliminary stage and as such the outcome and an estimate of loss, if any, is not determinable.

The College has no reason to believe that the disposition of the current matter will have a material adverse impact on its financial position, results of operations or the ability to carry on any of its business activities. No provision for loss has been recorded in these financial statements.

# HILBORN

LISTENERS. THINKERS. DOERS.



## BOARD MEETING BRIEFING NOTE

---

**Date:** October 20, 2022  
**From:** Executive Committee  
**Subject:** 2022 Annual Report

---

### **Recommendation:**

*THAT the Board accepts the Annual Report for the 2021-2022 fiscal year.*

### **Link to Strategic Plan:**

- Public Confidence: The public trusts occupational therapy regulation.

### **Why this is in the Public Interest:**

Ensuring that the College is meeting its public protection mandate and operating in a fiscally prudent manner serves the public interest.

### **Background:**

As per the *Regulated Health Professions Act, 1991*, each College is required to report annually to the Ministry on its activities and financial affairs.

A digital version of the Annual Report has been prepared and is available for review at the following link:  
<https://rise.articulate.com/share/9RVPFdqEub5aKa4uhoMlqBKHG58szDom#/>

Committee reports are now included, and publicly available, in Board packages and referenced as such in the Annual Report.

Draft financial statements have been provided by the auditor. Following approval of the statements at the October Board meeting, the auditor will provide final statements for inclusion in the report with signature added and watermark removed.

### **Discussion:**

The Annual Report for the 2021-2022 fiscal year has been prepared and is presented to the Board for acceptance.

### **Implications:**

If accepted by the Board, the report will be distributed electronically to registrants, the Ministry of Health, and other interested parties. In addition, the report will be posted on the College's website.

**Attachments:** n/a

## Quarterly Performance Report

---

The purpose of this report is to provide quarterly information on program and committee activities that relate to the 2020-2023 identified strategic priorities. This replaces and combines two different reporting mechanisms: the Priority Performance Report and Committee Reports to the Board. Some metrics have been included for information purposes, and anomalies will be explained. Any decisions being brought forward to the Board will have a separate briefing note in the Board package, and any previous Board decisions during the quarter being reported will be outlined under “Commentary.”

Importantly, this report and its contents are in the public interest as Board oversight of the strategic plan, committees, finance, risk, and Regulated Health Professions Act (RHPA) compliance are vital components of ensuring the public has access to safe, ethical, and quality care from occupational therapists. If metrics in this report differ from those in the Annual Report, those in the Annual Report would be considered most accurate.

### **General Legend:**

Health Professions Appeal and Review Board (HPARB).

Statutory Compliance: Percent of decision letters sent to registrants on time as per RHPA requirements.

Average Case Time: Average time for closed cases from when the case is received to the date the decision is sent out.

Brackets around numbers (i.e. (34)): Corresponding data from the same quarter the previous year.

Specific program Legend's with associated acronyms are included in each section.

**Executive**

**Chair:** Stephanie Schurr

**Strategic Priorities:** Public Confidence, Quality Practice

Workplan 2022/2023	Possible RHPA and or Governance model changes
	Board Orientation, Education, and Policy Review
	Oversight of Risk Management and Registrar
	2023 Elections of Board Members
	Exam and Accreditation (high level oversight monitoring)

Q1	<b>Committee Activities:</b> Meetings held: <b>1) June 1, 2022</b> , reviewed Risk management report/Annual risk register, annual registrar performance evaluation process, revised Board Policy RL9: Emergency Registrar Replacement, discussed return to in-person meetings and Board Education Session plans, finalized Board agenda. <b>2) August 2, 2022</b> , reviewed outcome of the annual registrar performance evaluation, <b>3) August 15, 2022</b> , met with Director of Finance & Corporate Services to discuss registrar performance evaluation and next steps.
	<b>Decisions Not Requiring Board Approval:</b> Risk management report/Annual risk register, annual registrar performance evaluation process
	<b>Decisions Requiring Board Approval:</b> RL9-Emergency Registrar Replacement policy approved at June Board meeting

**Governance**

**Chair:** Stephanie Schurr

**Strategic Priorities:** Public Confidence, System Impact

Workplan 2022/2023	Develop plan to reduce Board size
	Develop an online orientation program for Board and Committee Members prior to election or appointment
	Make bylaw changes to support governance modernization
	Develop a plan to reduce overlap of Board and Committee members

Q1	<b>Committee Activities:</b> There were no meetings held in Q1.
	<b>Decisions Requiring Board Approval:</b> N/A



**Finance and Audit**

**Chair:** Allan Freedman

**Strategic Priorities:** Public Confidence, System Impact

Workplan 2022/2023	Review quarterly financial reports and annual projected budget for recommendation to the Board
	Review draft audited financial statements for recommendation to the Board
	Review updated five-year financial forecast
	Review internal controls matrix
	Review investment portfolio to determine if policy changes are warranted
	Review and update policies governing financial and investment matters
	Review property/non-liability and liability/crime/E&O insurance coverages to assess sufficiency
	Evaluate auditor performance and determine if re-appointment or selection of new auditor is appropriate; recommend to the Board

Q1	<p><b>Committee Activities:</b> Met on <b>August 23, 2022</b>. The Committee reviewed the Finance and Audit mandate and annual work plan. Management presented the draft Audit Financial Statements from the auditors for the Committee to review and report to the Board at a later date. The Committee was provided with an orientation on the structure and elements of the audited financial statements. The Committee reviewed the College’s 5-year Finance Forecast, which was provided for discussion and information purposes. The Committee reviewed and discussed the FY21/22 Q4 Financial Report and has recommended it to the Board for approval. The Committee reviewed the FY21/22 Q4 Investment Report. No issues were identified. The Committee reviewed and discussed the College’s internal control matrix, with management reporting that internal controls are operating effectively.</p> <p><b>Finance Report:</b></p> <p><b>Decisions Requiring Board Approval:</b></p>
----	---

## Registration

**Chair:** Jennifer Henderson

**Strategic Priorities:** Public Confidence, Qualified Registrants

**Registration Legend:**

Internationally Educated (IE): Occupational therapists that attended school outside of Canada.

Workplan 2022/2023	Registration Committee policy review
-----------------------	--------------------------------------

Q1	<b>Metrics</b>												
	6616 Registrants			Application Processing Time 50.4 (Avg in Days)			Practicing without a Certificate	Liability Insurance			Expired Certificates		
	83 Certificates Issued		Resigned	CAN	IE	Returning		Didn't Update	Lapse	I&R Referral	Provisional	Temporary	
	CAN	IE					Returning						
	33	13	37	43	45.8	104.3**	35.5	0	0	1	0	0	1
	<b>Commentary:</b> **shortest duration was 12 days and longest was 293 days.												
	Cases						Meetings Held	Response Compliance	HPARB Appeals	Policies Updated			
	Type			New	Resolved	Avg Case Time							
	Currency			1		N/A – no cases	2	N/A – no cases	1 in process	14/15			
	Education												
Examination													
Language													
Second Provisional Certificate													
Suitability to Practice													

Outcomes	N/A – no cases
----------	----------------

**Committee Activities:** Committee members received orientation training at the first meeting on **June 14, 2022** and reviewed the 2022-2023 Registration Committee work plan. At the second meeting on **July 28, 2022**, the Committee received a detailed overview of the current refresher program and associated policies in preparation for anticipated changes later this year. The Committee approved three actions to improve College processes related to provisional registration. These actions will resolve emerging issues and mitigate risk to the public: 1. Adding the requirement for supervision of provisional occupational therapists on the public register. 2. Having all provisional occupational therapists who fail their first exam attempt sign an undertaking where they agree to create a continuity of care plan. 3. Adding a section to the provisional registration supervision agreement form where the supervisor agrees to

create a continuity of care plan with the provisional occupational therapist.
---

<b>Decisions Requiring Board Approval:</b> N/A
--

### Inquiries, Complaints and Reports Committee (ICRC)

**Chair:** Carol Mieras

**Strategic Priorities:** Public Confidence, Quality Practice

**Investigations and Resolutions Legend:**

No Risk Outcomes: Frivolous and Vexatious, Take No Action, Alternative Dispute Resolution (ADR), Administratively close with no action

Low Risk Outcomes: ADR, Advice/Guidance, Remedial Agreements (discontinued effective January 2021), Educational letter from the Office of the Registrar, Administrative Undertakings

Moderate Risk Outcomes: Undertaking, Health Undertaking, Caution, Specified Continuing Education and Remedial Program (SCERP)

High Risk Outcomes: Undertaking with Restrictions, Health Undertaking, Undertaking Agreeing to Resign and Never Reapply, Referral to Discipline or Fitness to Practise

Workplan 2022/2023	Expand the satisfaction survey sent after each complaint to also include the registrar’s reports and investigations
	Participate and ensure the successful implementation of the College Enterprise system

Q1	Cases			Meetings Held	Response Compliance	HPARB Appeals
	Type	New	Resolved			
	Registrar Reports Registrar Administrative Action	2	3	NA	Panel A = 2 Panel B = 2 All ICRC = 0	1
	Complaints	9	3	179		
	Outcomes	<b>ICRC:</b> 1 No risk; 3 Low Risk <b>Registrar:</b> 3 Administrative close				
	<b>Commentary:</b> The committee was very busy and effective in working through the cases. There are numerous decisions in the final quality assurance process before they will get issued and most of them will issue at the start of the second quarter. The I&R staff has experienced an increase in abusive and undesired interactions with members of the public and other parties, so the Investigations and Resolutions department is looking at developing a policy to address this. The average case time for Reports cannot be accurately calculated as the files that concluded were all decisions that related to administrative action and will create a skewed impression of the average time.					
	<b>Committee Activities:</b> See above.					
	<b>Decisions Requiring Board Approval:</b> NA					

### Quality Assurance (QAC)

**Chair:** Teri Shackleton

**Strategic Priorities:** Public Confidence, Quality Practice

**Quality Assurance Legend:**

Self Assessment (SA): Completed by registrants every 2 Years usually due October 31.

Professional Development Plan (PDP): Completed by registrants annually, usually due May 31.

Prescribed Regulatory Education Program (PREP): Completed by registrants annually, usually due October 31.

Peer and Practice Assessment (PPA): OT competency assessment with peer assessor when OT is selected or directed.

Specified Continuing Education and Remediation Program (SCERP): One type of decision / outcome of the QA Committee.

\* Annual Requirement Completion: Of the people that are required to complete the tool, the percent that have done it to end of quarter.

Workplan 2022/2023	Approval of changes to the peer and practice assessment policies and procedures
	Approval of policy changes including, streamlining processes relating to case decisions and annual QA requirements
	Feedback on 2023 Prescribed Regulatory Education Program (PREP)
	Oversight of integration of new competency assessment process into the QA program
	Oversight of risk-based selection and screening tool pilot

Q1	<b>Metrics</b>					
	<b>Competency Assessment</b>					
	Risk-Based Selection	PPA Completed Q1	PPA in Progress	% Total PPA Completed		Additional Q1 Directed PPAs
	Date of Selection: Aug 2021 total = 110 deferred= 35 remainder= 75	2  <i>*New tool in development</i>	0	0 100%		0
	<b>Annual Requirement</b>					
	PREP (due Oct 31, 2021)	99.5% completed	SA (due Oct 31, 2021)	100% completed	PDP (due May 31, 2022)	97.8% completed

Committee							
QAC Cases / Decisions			SCERP in Progress	Non-compliance with SCERP	Average Case Time	QAC Meetings	Policies Review
Type	Deliberated	Outcomes					
Peer & Practice Assessment (PPA)	7	SCERP= 2 TNAR= 5	5	1	PPA:(311 Days) NC: (50 Days)	1	under review - to report in Q2
Non-Compliance with annual requirements	5	complete outstanding requirements					
<p><b>Commentary:</b> Besides deferrals, all the PPA's from the last selection have been completed. The <b>new peer and practice assessment</b> has been drafted based on the new competencies and will be piloted in Fall 2022 once new competencies come into effect November 1st. This pilot will be done with approximately 30 registrants who were previously selected but had deferred their assessment. Peer Assessors have received training on this new tool and will be paired for the pilot assessments to evaluate the tools' reliability and validity. A <b>new combined self assessment and professional development tool</b> has been drafted and will be available in the new enterprise system for testing in October and is planned for release early 2023. The content for the <b>2023 PREP</b> is well underway and QAS and Equity/Indigenous panels are contributing to the content development. We are excited that the Liz Deciano (OT) joined the college as the <b>QA Competency Lead</b> and the program now has the full complement of staff.</p>							
<p><b>QAC Activities:</b> Conducted COTO resource orientation, program/PREP update.</p>							
<p><b>QAS Activities:</b> Participated in 2 content development meetings for 2023 PREP.</p>							
<p><b>Decisions Requiring Board Approval:</b> N/A</p>							

## Discipline

**Chair:** Donna Barker

**Strategic Priorities:** Public Confidence, Quality Practice

Workplan 2022/2023	Ensure discipline processes are discharged in a timely and procedurally fair manner
	Annual orientation and training and ensure new members receive HPROs discipline orientation training
	Develop a guide outlining discipline hearing processes and timelines, to include a glossary of legal terms, to help hearing panel members effectively discharge their duties and understand expectations

Q1	Case Status			Case Time	Outcomes	Response Compliance	HPARB Appeals
	New	Pending	Resolved				
	0	0	0	N/A	N/A	N/A	N/A
<b>Commentary:</b> No committee activities in Q1.							
<b>Committee Activities:</b> There were no meetings held in Q1.							
<b>Decisions Requiring Board Approval:</b> N/A							

**Patient Relations**

**Chair:** Paola Azzuolo

**Strategic Priorities:** Quality Practice, Public Confidence

Workplan 2022/2023	Review, revise and update the Conflict of Interest, Professional Boundaries, and the Prevention of Sexual Abuse Standards for inclusion in the One Standard Project for Board approval
	Finalize and post the Client Bill of Rights
	Contribute to the development of a case study addressing the issue of sexual abuse
	Oversee the development of sexual abuse educational content to be delivered to OT students and registrants

Q1	<b>Funding Applications:</b> 0 new applications received.
	<b>Commentary:</b> There are 2 persons using the College Sexual Abuse Funding Program.
	<b>Committee Activities:</b> There were no meetings held in Q1.
	<b>Decisions Requiring Board Approval:</b> N/A



### Fitness to Practise

**Chair:** Vincent Samuel

**Strategic Priorities:** Quality Practice

Workplan 2022/2023	Should a referral be received, ensure fitness to practice processes are discharged in a timely and procedurally fair manner.
	Ensure committee members receive orientation and training annually.

Q1	(No cases or activity to report.)
----	-----------------------------------

**Practice Subcommittee**

**Chair:** Heather McFarlane

**Strategic Priorities:** Quality Practice, System Impact

Workplan 2022/2023	Alignment and streamlining of Standards for Practice 2022/2023
	Privacy, Security and Access Document Development
	Private Practice Guidance Document

Q1	336 Inquiries			Same Day Response	Top OT Themes	Top Public Themes	Documents Completed
	OT	Public	Other				
	265	59	12	94%	Jurisdiction Record Keeping Consent	Consent Duty to Warn/Report Students / Provisional Practice	N/A
<p><b>Commentary:</b> The Practice resource continued to field questions about jurisdiction and providing virtual services. Practice met with several stakeholders to address practice concerns, including the human resource shortage in healthcare and obtaining consent for school-based rehab services and Bill 7. The Practice team developed two Q &amp; As on school based rehabilitation services consent and issued guidance about Bill 7 on social media and the College website. Practice attended the HPRO practice advisor’s meeting on July 21, 2022. Additional program activities included launching the consultation for the proposed Standards for Practice and publishing two newsletter practice case studies. Practice met with a public Board Director to present on What is OT? The Practice team has returned to in-person outreach sessions and this quarter presented to 2nd year graduating OT students on preparing for the complexities of OT Practice.</p>							
<p><b>Committee Activities:</b> Practice Subcommittee met virtually on <b>May 30, 2022</b>, for a half-day meeting. The subcommittee provided final comments on the draft Standards for Practice for public consultation that took place in June-August. The subcommittee approved the updated Terms of Reference and provided input into the new Privacy practice guidance document and Private Practice guidance document under the current 2022-2023 subcommittee workplan. The Chair conducted an environmental scan by providing an opportunity for subcommittee members to discuss practice issues.</p>							
<p><b>Decisions Requiring Board Approval (Through Executive Committee):</b> N/A</p>							



## BOARD MEETING BRIEFING NOTE

---

**Date:** October 20, 2022  
**From:** Executive Committee  
**Subject:** Risk Management Report

---

### **Recommendation:**

*THAT the Board receives the Risk Management Report.*

### **Issue:**

The Board, in its policy RL12, requires that information on risks, to aid the Board in discharging its risk management oversight role, shall be complete and appropriate. The Board has delegated the oversight of the Risk Management Program to the Executive Committee. In September 2022, the Executive Committee reviewed the risks and has agreed that they be forwarded to the Board.

The risk register in its entirety was reviewed by Executive at their June 2022 meeting. This activity occurs once per year, however, can be reviewed at any time. The risks that have been categorized as high or critical risks in this quarter are brought forward for review.

### **Link to Strategic Plan:**

1.5 College operations are transparent, effective, and efficient in serving and protecting the public interest.

### **Why this is in the Public Interest:**

Managing risks is a fundamental responsibility of the College as it works to regulate the profession of occupational therapy in the public interest. Ensuring the College understands the risks it faces, the plans in place to control, mitigate, avoid, or transfer these risks appropriately is an important oversight responsibility of the Board.

### **Discussion & Update:**

Each risk is listed along with the control procedures and action plan developed to mitigate each risk. Some risks can only be monitored as they are out of the College's control, however, they are important enough to be listed so the College can move into action quickly once more is known.

**The following high or critical risks have been identified for review in this quarter:**

Risk Category	STRATEGIC
<p><b>Risk:</b></p>	<p><b>Regulatory Modernization</b></p> <p>The Ministry of Health has implemented the yearly collection of a large number of metrics and evidence around various facets of all college operations through the College Performance Measurement Framework (CPMF) due March each year. The next submission is due March 2023.</p> <p>The government is in the midst of consultations around governance modernization introduce the idea to restructure Boards and Committees. In addition, the government has also introduced, but not implemented, three new possible reporting obligations, that if implemented, will have a tremendous impact on College resources. It was hoped that the CPMF tool might serve as a collective accountability tool, vs adding additional resource intensive measures, and while that feedback has been forwarded to the government, the final determination has not yet been made. Fortunately, the governance restructuring scheme aligns with the work plan developed by the Governance Committee. However, the timelines are not yet established by government, should these government proposals be approved.</p>
<p><b>Control Procedure(s)</b></p>	<ol style="list-style-type: none"> <li>1. Membership with Health Profession Regulators of Ontario (HPRO)</li> <li>2. Governance objective on the strategic plan.</li> <li>3. Governance Committee with plan to align governance structures and processes with best practices.</li> <li>4. Establishing and sustaining positive government relationships.</li> <li>5. Collaborating with the Ministry of Health (MOH) on the College Performance Measurement Framework</li> </ol>
<p><b>Action Plan &amp; Monitoring Process</b></p>	<p><b>Monitor through:</b></p> <ol style="list-style-type: none"> <li>1. HPRO meetings and working group participation</li> <li>2. Ministry updates, response to Ministry consultation</li> <li>3. College networking updates</li> <li>4. Governance Committee reports at Council Meeting</li> </ol> <p><b>Action Plan:</b></p> <ol style="list-style-type: none"> <li>1. Work plan developed to implement any missing processes required by the CPMF.</li> <li>2. Governance Committee work will help to fulfil some requirements of the CPMF.</li> <li>3. Governance Committee actively monitoring government initiatives re: College structure.</li> <li>4. Workshop in October to assist the Board to plan for the future.</li> </ol>

**BOARD MEETING BRIEFING NOTE**

Risk Category	OPERATIONAL
<p><b>Risk:</b></p>	<p>Enterprise system project development and implementation is underway; however, this project has put extra demands on staff. In addition, turnover on the vendor side have resulted in significant delays to implementation. Leadership of the project has worked with the vendor to establish new timelines for deliverables. In addition, we continue to monitor the costs and scale of the project to keep within the projected budget. The pandemic may continue to strain resource availability including both staff and vendors.</p> <p>In addition, we have had to onboard a new project manager due to the departure of our former project manager.</p> <p>We have worked with the vendor to plan for the Quality Assurance Program tools to be built in the new enterprise system and for them to be operational once the new enterprise system is launched. Tools affected are the self assessment and professional development plans for each registrant.</p>
<p><b>Control Procedure(s)</b></p>	<ol style="list-style-type: none"> <li>1. Dedicated resources for IT operations</li> <li>2. Extension of contract with current data base provider.</li> <li>3. Leadership closely monitoring project progression and developing contingency plans.</li> <li>4. Project manager closely monitoring and facilitating the progression of the work. Project manager is new but is now full-time to ensure this project proceeds as planned.</li> <li>5. Additional staff have been retained on a contract basis to alleviate the strain on current staff during development and implementation. This will also help should the pandemic affect staffing levels.</li> <li>6. We are working with the vendor to prepare the needed QA tools.</li> </ol>
<p><b>Action Plan &amp; Monitoring Process</b></p>	<p><b>Action Plan:</b></p> <ol style="list-style-type: none"> <li>1. Enterprise-wide System Phase 3, implementation, continues.</li> <li>2. New project manager in place and work is progressing. We continue to work with the vendor to monitor timelines and work plan.</li> <li>3. Ongoing financial reserves to be monitored for development and maintenance of this critical College infrastructure</li> <li>4. Additional staff have been retained on a contract basis to alleviate the strain on current staff during development and implementation. This will also help should the pandemic affect staffing levels.</li> <li>5. Cost containment efforts are underway.</li> <li>6. The Board will be kept informed as this project progresses.</li> </ol>

**BOARD MEETING BRIEFING NOTE**

Risk Category	OPERATIONAL
<b>Risk:</b>	<p>College operations disrupted as a result of a pandemic (i.e., COVID-19).</p> <p>The college office is now officially open. Staff are now back in the office working in a hybrid model. Staff are generally working 3 days in the office and 2 days from home. We have had in-person committee meetings with success, including a hybrid meeting where some participants are remote.</p>
<b>Control Procedure(s)</b>	<ol style="list-style-type: none"> <li>1. Pandemic planning documentation revised and updated</li> <li>2. Technology in place to support operational functioning remotely</li> <li>3. Staff and Board/committee vaccine policy in place.</li> <li>4. Policies in place to manage virtual/hybrid work environment and meetings.</li> <li>5. Return to office documentation complete.</li> </ol>
<b>Action Plan &amp; Monitoring Process</b>	<p><b>Monitor through:</b></p> <ol style="list-style-type: none"> <li>1. Regular monitoring of public health directives and actions through scheduled updates</li> <li>2. Feedback from staff, Board and committee members</li> </ol> <p><b>Action Plan:</b></p> <ol style="list-style-type: none"> <li>1. Ongoing review and monitoring of legislation to inform decision-making</li> <li>2. Ongoing discussions with committee and Board members to inform decision making re: in-person or remote meeting decisions.</li> <li>3. Review of virtual/in-person policy to determine effectiveness after some experience with this model.</li> <li>4. Plans for COTO office safe operations complete and will be reviewed as needed based on information from public health.</li> </ol>



## BOARD MEETING BRIEFING NOTE

---

**Date:** October 20, 2022  
**From:** Finance and Audit Committee  
**Subject:** Fiscal Year 2022/2023 Q1 Financial Summary Report

---

### **Recommendation:**

*THAT the Board receives the FY22/23 Q1 Financial Report as presented.*

### **Issue:**

To review the year-to-date financial results of the College for fiscal year 2022/2023 and advise the Board of any issues.

### **Link to Strategic Plan:**

1.5 College operations are transparent, effective, and efficient in serving and protecting the public interest.

1.5.1 College operations are optimized through collaboration and through responsible stewardship of resources.

### **Why this is in the Public Interest:**

The College has a duty to ensure that it has the financial resources to meet its public protection mandate and to use those resources responsibly.

### **Background:**

This Financial Report contains three sections:

1. Financial Statement Highlights
2. Summary of Statutory Remittances and Filings
3. Financial Statements:
  - **Statement of Financial Position** as at August 31, 2022
  - **Statement of Operations** for the period June 1, 2022, to August 31, 2022
  - **Statement of Reserve Funds** as at August 31, 2022

### **Discussion:**

#### Highlights of Statement of Financial Position:

(Please refer to the attached Statement of Financial Position as at August 31, 2022)

Items to note with respect to the changes to assets includes:

## BOARD MEETING BRIEFING NOTE

Fiscal Year 2022/2023 Q1 Financial Summary Report

Page 2 of 9

- The balance in the investments will not align with the monthly BMO Investment Reports for interim financial reporting as standard audit adjustments (i.e. to recognize accrued interest and to reclassify certain items between cash and investments) are recorded at fiscal year-end. Variances to prior year reflect changes in the investment portfolio, including investments matured and reinvested, recognizing the interest reinvested in the balance.
- The decrease in property and equipment year-over-year is due to depreciation from the leasehold improvements and the server. No additions or disposals have taken place this fiscal year.

Items to note with respect to liabilities for the period include:

- The deferred registration fees recorded in the Statement of Financial Position, as at August 31, 2022 represent the portion of the annual renewal fees collected for fiscal year 2022/2023. These funds will be moved out of the Statement of Financial Position quarterly and recognized in the Statement of Operations as Registration fees. Annual renewal funds collected on or after June 1, 2022, are automatically recorded directly under Registration fees on the Statement of Operations for the current fiscal year.

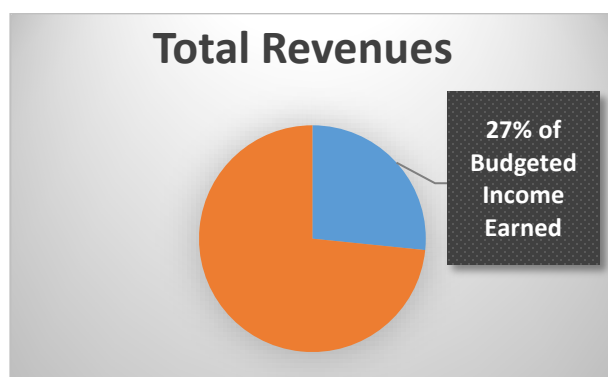
The Net Assets section on the Statement of Financial Position reflects the following:

- No additional investments in fixed assets have been made or are anticipated for fiscal year 2022/2023. The decrease in the amount invested in fixed assets is due to depreciation.
- The excess of revenues over expenses for the period is due primarily to lower expenditures in communication, program areas and office operation costs.

### Highlights of Statement of Operations:

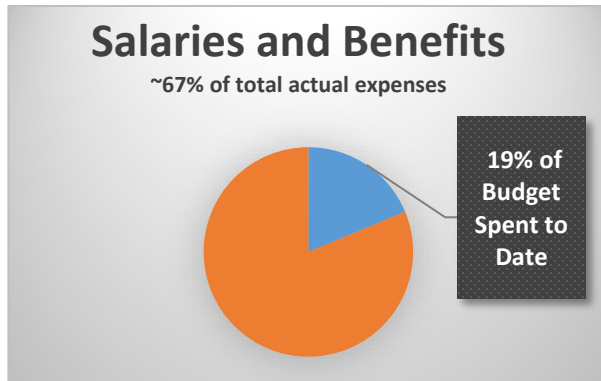
(Please refer to the attached Statement of Operations for the period of June 1, 2022, to August 31, 2022)

The excess of revenues over expenses for the period June 1, 2022 to August 31, 2022 is \$376,273. The College is in a surplus position and the below charts provide some additional detail for each category.

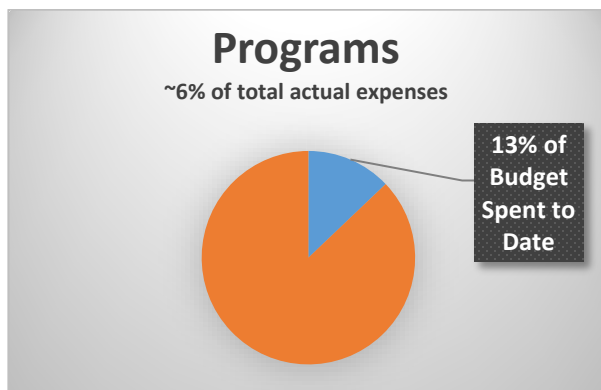


- Status: Favourable to budget
- Revenue is composed primarily of returning and new registrant fees, and application fees.
- Actual revenue earned to date is 2% over the estimate due primarily to greater applications fees collected in the first quarter of the year.

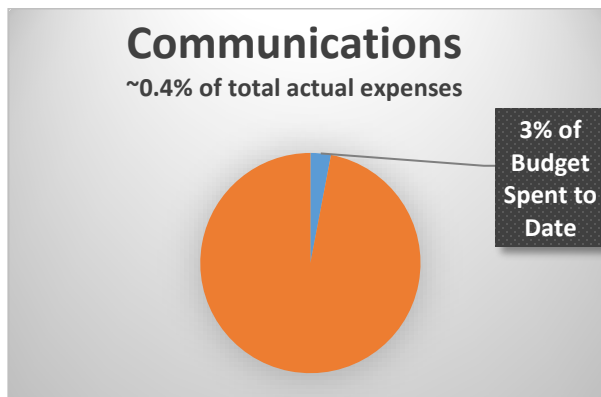




- Status: Favourable to budget
- Salaries and benefits are slightly underbudget due to open positions for a few months which have now been filled. The College continues to have one vacant position in the Communications department.



- Status: Favourable to budget
- Program expenses are underbudget primarily due to the timing of College activities:
  - Quality Assurance will ramp up program activities starting in the second quarter.
  - Registration costs are primarily from payment processing fees, which are anticipated for the last quarter of the year.
  - Investigations and Resolutions costs are on target.

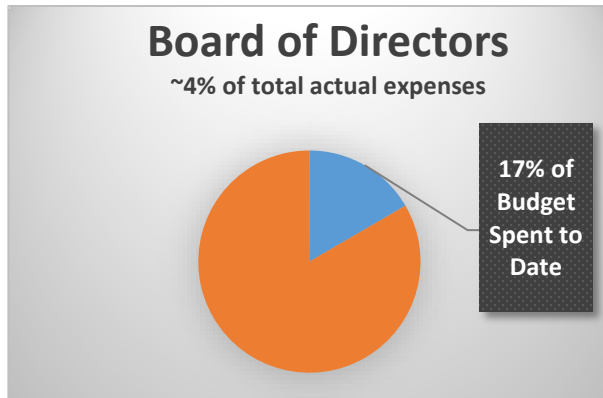


- Status: Favourable to budget
- Communication costs are underbudget due to timing of vendor invoices and timing of Communication projects (occurring later in the year).

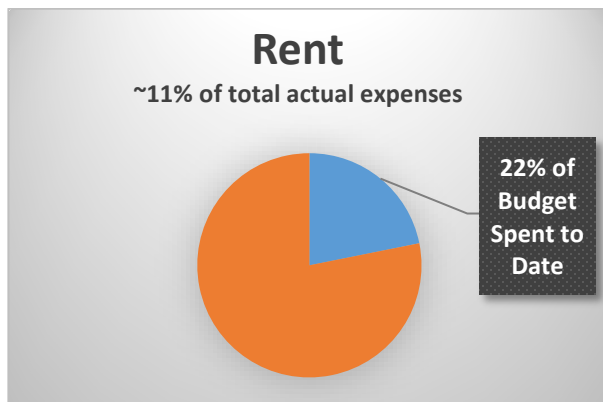
## BOARD MEETING BRIEFING NOTE

Fiscal Year 2022/2023 Q1 Financial Summary Report

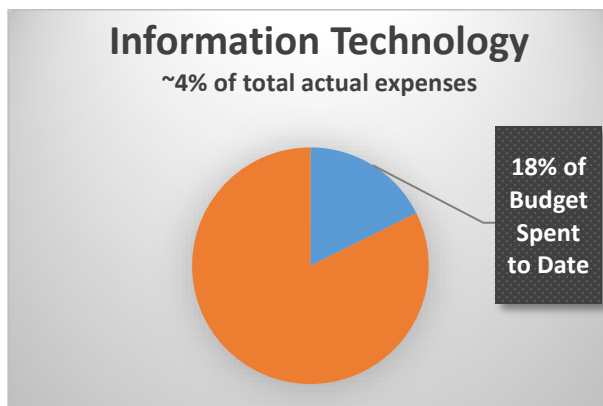
Page 4 of 9



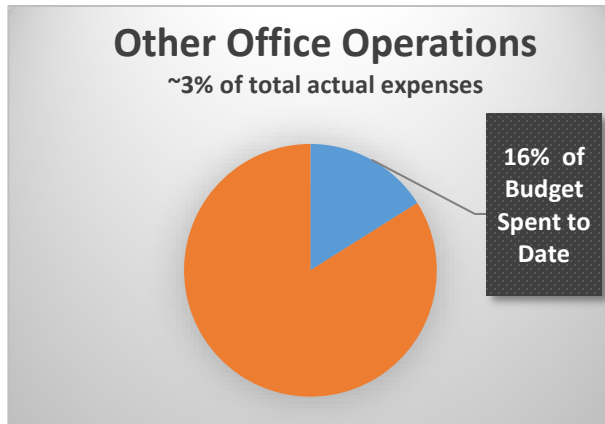
- Status: Favourable to budget
- Board of Director expenses are underbudget as in person meetings will begin in Q2.



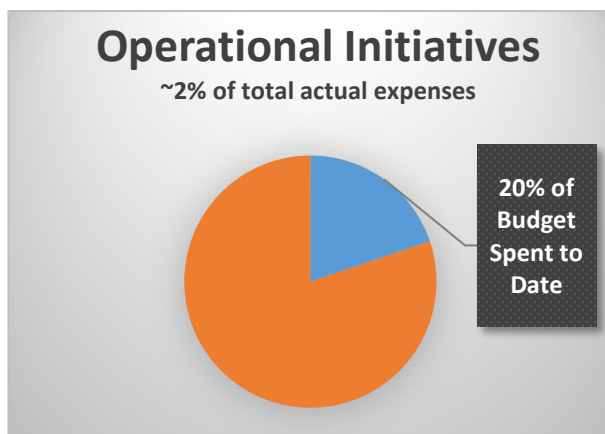
- Status: On target
- Included here is rent and insurance premiums and leases for large equipment.



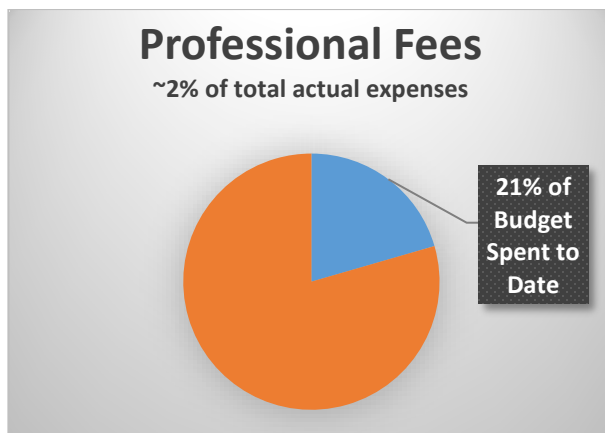
- Status: Favourable to budget
- Information technology expenses are underbudget due to timing of vendor invoices.



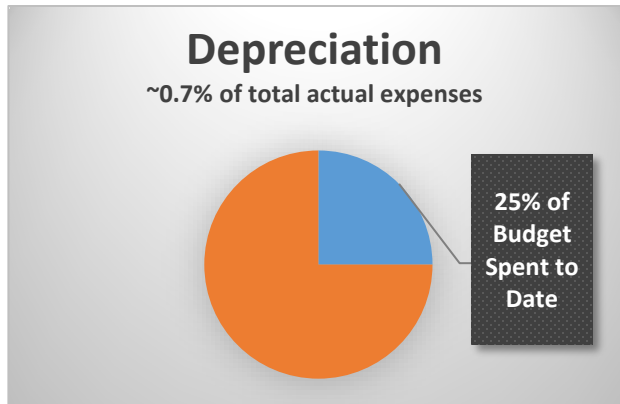
- Status: Favourable to budget
- Other Office Operation expenses are underbudget as the College transitions to a hybrid working model; will be aligned with budget as the year progresses.



- Status: On target.
- Operational Initiatives
  - QA initiatives are still ongoing and are on target.
  - Enterprise-Wide IT System project is on track with a go-live date in January.



- Status: On target
- Professional fees are slightly underbudget; we anticipate these line items to become in line with budget as the year progresses.



- Status: On target.

Highlights of Statement of Reserves:

*(Please refer to the attached Statement of Reserves as at August 31, 2022)*

In addition to expenses incurred during the regular course of operations, certain expenditures are made against the designated reserve funds in accordance with approved Council Guidelines for Establishing and Maintaining Reserve Funds.

Through to the end of August, the follow expenses have been incurred:

- \$3,369 for the Enterprise-wide IT System fund, which has been incurred for work completed towards the deployment of the College's new Enterprise-wide IT system.
- \$6,331 has been allocated to the Invested in Fixed Assets Fund amount and is reflective of the accumulated depreciation.

**BOARD MEETING BRIEFING NOTE**

Fiscal Year 2022/2023 Q1 Financial Summary Report

Page 7 of 9

Statutory Remittances and Filings:

The College is required to remit various taxes and filings to the government.

<b>Description</b>	<b>Frequency/Timing</b>	<b>Status</b>
Remittance of payroll withholding taxes (CPP, EI, Income Tax)	Bi-weekly	Up to date
Remittance of CPP on Council per diems	Monthly	Up to date
Remittance of Employer Health Tax	Payroll over \$1,000,000 will have EHT applied at 1.95% during the calendar year.	Up to date
Filing of Harmonized Sales Tax return (Quarterly)	Monthly Upcoming Filing Due Dates: September 30, 2022 October 31, 2022 November 30, 2022	Up to date
Filing of T4, T4A returns	Annually based on calendar year. Due last day of February.	Up to date
Filing of Corporate Income Tax Return (T2)	Annually based on fiscal year. Due November 30, 2022.	Up to date
Filing of Non-Profit (NPO) Information Return (T1044)	Annually based on fiscal year. Due November 30, 2022.	Up to date

**College of Occupational Therapists of Ontario**  
**STATEMENT OF FINANCIAL POSITION**  
**As at August 31, 2022**

	31-Aug-22	31-Aug-21
<b>ASSETS</b>		
Current assets		
Cash	3,764,239	3,901,954
Accounts receivable and prepaid expenses	53,711	31,571
Total current assets	3,817,950	3,933,525
Investments	3,461,114	3,459,314
Property and equipment, net of accumulated amortization	221,563	248,270
<b>TOTAL ASSETS</b>	<b>7,500,627</b>	<b>7,641,109</b>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable and accrued liabilities	186,126	414,574
HST payable	(374)	-
Deferred registration fees	3,191,785	3,102,490
Total current liabilities	3,377,537	3,517,064
Total liabilities	3,377,537	3,517,064
<b>NET ASSETS</b>		
Reserve funds	1,651,933	3,257,882
Invested in fixed assets	221,563	248,270
Unrestricted	1,873,321	412,040
Adjusted excess of revenues over expenses for the period	376,273	205,853
Total net assets	4,123,090	4,124,045
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>7,500,627</b>	<b>7,641,109</b>

**BOARD MEETING BRIEFING NOTE**

Fiscal Year 2022/2023 Q1 Financial Summary Report

Page 9 of 9

**College of Occupational Therapists of Ontario  
STATEMENT OF OPERATIONS  
June 2022 to August 2022**

	<b>3 Months Actuals ended August 2022 \$</b>	<b>12-Month Budget FY22/23 \$</b>	<b>Percentage of Spend to Budget %</b>
<b>REVENUES</b>			
Registration fees	1,207,780	4,567,410	26%
Application fees	32,360	91,185	35%
Interest & other income	7,998	32,200	25%
<b>TOTAL REVENUES</b>	<b>1,248,138</b>	<b>4,690,795</b>	<b>27%</b>
<b>EXPENSES</b>			
Salaries and benefits	591,832	3,159,471	19%
Programs	52,630	408,424	13%
Communications	3,057	101,859	3%
Board of Directors	33,967	204,557	17%
Rent	96,783	443,079	22%
Information technology	33,034	186,989	18%
Other office operations	25,621	159,563	16%
Operational initiatives	15,868	80,000	20%
Professional fees	12,742	62,096	21%
Depreciation	6,331	25,322	25%
<b>TOTAL EXPENSES</b>	<b>871,865</b>	<b>4,831,360</b>	<b>18%</b>
<b>EXCESS OF REVENUES OVER EXPENSES FOR THE PERIOD</b>	<b>376,273</b>	<b>(140,565)</b>	
<i>Funded by Enterprise Wide System Reserve Fund</i>	<i>3,369</i>		
<b>ADJUSTED EXCESS OF REVENUES OVER EXPENSES FOR THE PERIOD</b>	<b>379,642</b>		

<b>STATEMENT OF RESERVE FUNDS</b>			
	<b>Opening Balance June 1, 2022 \$</b>	<b>Spent to Date/Change \$</b>	<b>Closing Balance Aug 31, 2022 \$</b>
Hearings and independent medical exam fund	\$ 400,000	-	400,000
Sexual abuse therapy fund	\$ 25,000	-	25,000
Premises fund	\$ 800,000	-	800,000
Enterprise wide systems	\$ 430,302	(3,369)	426,933
Invested in fixed assets	\$ 227,894	(6,331)	221,563
Unrestricted	\$ 1,863,620	9,700	1,873,321
Adjusted Excess of revenues over expenses for the period	\$ -	376,273	376,273
<b>TOTAL RESERVES</b>	<b>3,746,816</b>	<b>376,273</b>	<b>4,123,090</b>



## BOARD MEETING BRIEFING NOTE

---

**Date:** October 20, 2022  
**From:** Governance Committee  
**Subject:** Board and Committee Meeting and Effectiveness Surveys

---

### **Recommendation:**

*THAT all Board and Committee members include their name on all Board Meeting and Committee Effectiveness surveys.*

### **Issue:**

The Governance Committee discussed recommendations made to another college in their governance review, for applicability to this college. Namely, our college's current practice of using anonymized feedback in evaluation of meeting and committee effectiveness. The Governance Committee proposes to move to best practices of accountability and transparency by requesting that Board Directors and Committee Appointees include their name on any surveys.

### **Link to Strategic Plan:**

1.3 College governance is responsive, effective, competency-based, and accountable.

1.5 College operations are transparent, effective, and efficient in serving and protecting the public interest.

### **Why this is in the Public Interest:**

Board and Committee members must have the knowledge, skills, and commitment needed to effectively execute their fiduciary role and responsibilities pertaining to the mandate of the College. A rigorous and regular evaluation assists in identifying and addressing any areas of improvement.

### **Background:**

As set out in the College's governance policy manual, after each Board meeting, a survey is circulated to all members to evaluate the effectiveness of the meeting and provide suggestions for improvement. In addition, a yearly overall survey of board effectiveness is completed each January. For these evaluations, anonymized survey results are reviewed by the Executive Committee and a verbal report is provided to the Board at its next meeting if appropriate.

Committees use a committee effectiveness survey two times per year, once, near the beginning of the committee year and once at the end. These surveys are also anonymized, and the results of each survey are provided to the meeting Chair and discussed at its next meeting.



## BOARD MEETING BRIEFING NOTE

---

Board and Committee Meeting and Effectiveness Surveys

---

Page 2 of 2

### **Discussion:**

At its last meeting, the Governance Committee reviewed a governance report conducted on behalf of the Ontario College of Social Workers and Social Service Providers by two experienced governance experts, Harry Cayton, and Deanna Williams. The report made several recommendations and on the issue of Board/Committee evaluations, the report was not supportive of anonymized feedback surveys. According to the report:

*The Council (Board) should abandon the use of anonymized feedback at the end of every meeting. They serve no useful purpose and encourage pettiness. Council members should review their own practice annually in an identifiable and accountable survey and should discuss the results together and be prepared individually to be responsible for what they have said and for what improvements should be made. Anonymity is not transparency. (Recommendation 20, p.36)*

Though this review was focused on one college, the issues and recommendations are easily transferable across most areas and was worthy of careful consideration by the Governance Committee for the Board to consider adopting as part of the College's quest for governance best practices.

### **Implications:**

Should the Board approve the motion, the Board and Committee meeting evaluations will be updated to reflect the change. Beginning in January 2023, all committee and meeting evaluations will include a member's name when submitting to the Chair. In this way, a chair can clarify and address any issues raised in the survey. Governance Committee recommends that the meeting evaluation results shared for the Board and Committee members be presented anonymously and in aggregate.



## BOARD MEETING BRIEFING NOTE

---

**Date:** October 20, 2022  
**From:** Executive Committee  
**Subject:** Equity Impact Assessment Tool

---

### **Recommendation:**

*THAT the Board approved the Equity Impact Assessment tool for the College tool.*

### **Issue:**

Organizations and governments have recognized the need to eliminate racial and other discriminatory barriers in the workplace. In 2021, the Ministry's College Performance Measurement Framework (CPMF) required all health regulatory colleges to use an Equity Impact Assessment tool to demonstrate that their policies, programs, or processes are fair and non-discriminatory.

### **Link to Strategic Plan:**

It aligns with the Public Confidence:

- 1.1 The public trusts occupational therapy regulation.
- 1.2 The public understands the role of the College and its value.
- 1.4 College decision-making processes are open, transparent, and accountable.
- 1.5 College operations are transparent, effective, and efficient in serving and protecting the public interest.

### **Why this is in the Public Interest:**

The CPMF aims to strengthen accountability and oversight of Ontario's health regulatory colleges and to help the colleges improve their performance. Diversity, Equity, and Inclusion (DEI) were added to the CPMF in 2021 to promote equity in regulatory obligations and ensure that all individuals are treated with respect in their dealings with the College.

### **Background:**

The Ministry of Health requires all health regulatory Colleges to complete the CPMF report on an annual basis with the aim of assessing how well Colleges are executing their mandate to act in the public interest. From the 2021 reporting year, Colleges are required to show how they are addressing the evolving public expectation around DEI issues in their reports. These issues include:

- Whether a DEI plan is reflected in the Board's strategic planning activities and appropriately resourced within the organization to support relevant operational activities;

- whether the College conducts Equity Impact Assessments to ensure that decisions are fair and that a policy, or program, or process is not discriminatory.

The Equity Impact Assessment tool will assist the College in integrating equity considerations into new initiatives and more detailed planning. Staff considered different assessment tools developed by several organizations and believe the Ministry of Health (MOH) Health Equity Impact Assessment tool<sup>1</sup> is a good fit for the College to consider adopting for its own use. Currently, the Health Profession Regulators of Ontario (HPRO) Anti-Racism Working Group, is working on a similar tool for use for the health regulatory colleges and received federal funding, but this will not be ready in time for submission of the 2022 CPMF report. Staff are recommending the College adopt the MOH tool in the interim until HPRO develops its own tool.

To note, the College has been engaged over the past year with an equity seeking group of occupational therapists, as well as an indigenous group of occupational therapists who have been providing valuable insights into our initiatives and their impact on diverse groups. We expect any tool to be in addition to the processes established already. These two approaches can work in harmony to inform our changes and actions to any initiative, policy change or program.

**Discussion:**

The Equity Impact Assessment (EIA) is a flexible and practical tool that can be used to identify and address potential unintended impacts (positive or negative) of a policy, program, or initiative on certain populations, particularly for equity seeking groups. This means the tool can assist in integrating equity considerations into new initiatives and more detailed planning.

Primary purpose of the EIA is to:

- Identify potential unintended impacts (positive or negative) of a planned policy, program, or initiative on vulnerable or equity-seeking groups within the general population.
- Develop recommendations as to what adjustments can be made to mitigate negative impacts as well as maximize positive impacts on equity-seeking groups; and,
- Embed equity across the College's decision-making process, to ensure the core values of the College are enacted and as one criterion to be weighed in all decisions.

EIA provides a strong framework for examining whether the College's policies, programs, and initiatives are taking advantage of available opportunities to improve equity, or whether they may potentially result in widening disparities between equity-seeking populations and the general population.

The final goal should be after an EIA is conducted and the chosen mitigations are implemented, there should be an assessment of whether the anticipated positive impacts on equity were maximized, and the negative impacts minimized. If not, why, and how can plans be further adapted to promote equity?

It is expected that moving forward, the College will use this tool to embed equity in all new or existing policies, programs, and other initiatives. While not every policy, program or initiative may fit into this tool, but as much as possible, staff should use the tool for the Board and Committees to inform decision-making.

---

<sup>1</sup> To access the Ministry HEIA template tools at <https://www.health.gov.on.ca/en/pro/programs/heia/tool.aspx>

## BOARD MEETING BRIEFING NOTE

---

Equity Impact Assessment Tool

---

Page 3 of 3

### **Implications:**

If approved, staff will start adopting the MOH EIA tool in the interim to assist with Board and Committee work with the aim of enhancing the tool once finalized by the HPRO Working Group.

### **Attachments:**

1. COTO Equity Impact Assessment Template



## Equity Impact Assessment Template

<b>Project/Program/Policy Name</b>				
<b>Name and Position of the person completing the EIA</b>				
<b>Date</b>				
<b>Project/Program/Policy Summary</b>				
<b>Equity-Seeking Group</b>	<b>Potential Impact</b> Positive or negative	<b>Mitigation</b> (Ways to reduce negative and amplify positive impacts)	<b>Monitoring</b> (Ways to measure success for each mitigation strategy identified)	<b>Dissemination</b> (Ways to share results and recommendations to address equity)
Visible Minorities				
Indigenous Community				
People living with Disabilities				
Religious/faith communities				
Sexual Orientation				
Sex/Gender				
Francophone				
Others (Describe)				



## Equity Impact Assessment Steps

If the policy, program, or initiative has the potential to impact equity-seeking groups, the following EIA steps should be applied:

### 1. Identify the Equity-Seeking Group

Identify affected group/s and potential unintended impacts (positive or negative) on the group of the planned policy, program, or initiative. Consider a wide range of vulnerable or marginalized groups to avoid overlooking unintended consequences of an initiative.

Asking questions such as:

- How does the policy, program, or initiative affect equity for identified equity-seeking group in your area?
- Will it have a differential impact on people or communities that you serve? Will it favour some clients/employees than others?
- Are there other equity-seeking communities which may experience unintended results of this program?

### 2. Assess the Potential Impacts

Use available data or evidence to prospectively assess the unintended impacts of the planned policy, program, or initiative on equity-seeking group in relation to the broader population. Consider a broader range of evidence, including consultation findings, literature, environmental scan or field evidence. These sources of evidence should be weighed based on their strength and quality. Note where there is very limited data or no evidence available or where possible, implement strategies to gather required evidence. Strategies could include conducting surveys, focus groups, or consultation with experts or members of the affected groups.

Determine whether your initiative will have a positive or negative impact on equity-seeking communities by asking questions such as:

- How will the policy, program, or initiative affect access to services for this population?
- Is it likely to have positive impacts or effects that enhance service equity?
- Is it likely to have negative effects that contribute to, maintain, or strengthen disparities?
- How will it affect the quality and responsiveness of service for this community?
- Will providing this program, or improving access to it, help to narrow the gap between the best- and worst-off outcomes?
- If you do not know, what more do you need to know and how will you find out?
- Will some people or communities benefit more from the program than others, and why?

### 3. Mitigate

Develop or identify evidence-based recommendations to minimize or eliminate negative impacts and maximize positive impacts on equity-seeking groups. These recommendations comprise the mitigation



strategy Uptake of these recommendations in the rollout of the initiative will help to ensure that the initiative contributes to equity and does not perpetuate or widen existing disparities Where possible, recommendations should be informed by a diversity of members of the affected communities.

Analyze how the impact of your initiative will be mitigated by asking questions such as:

- How can you reduce or remove barriers and other inequitable effects?
- How can you maximize the positive effects or benefits that enhance health equity?
- What specific changes do you need to make to the initiative, so it meets the needs of each equity -seeking community you have identified? How does it need to be customized or targeted?
- Could you engage the stakeholders in designing and planning these changes?
- Will you be making recommendations to decision-makers?

#### **4. Monitor**

Identify ways to measure success for each mitigating strategy identified. Determine how the initiative will be monitored to determine its impacts on equity-seeking groups in comparison to the broader target population. The resulting data will enhance the overall evidence base for equity-based interventions and can be fed back into the development and planning process. Conduct a short process and impact evaluation to determine whether the tool was practical and appropriate (process), and whether there was uptake of the recommendations for adjustments made as part of the mitigation strategy (impact).

Analyze how the impact of your initiative will be monitored by asking questions such as:

- How will you know if your program has enhanced equity?
- How will you know when the program is successful?
- What equity indicators and objectives will you measure, and how?
- How has the program reduced or eliminated barriers to access (e.g. translation)?

#### **5. Disseminate**

This step involves identifying ways to share results and recommendations to address equity. By sharing the results of your EIA, you are raising awareness of the gaps in equity and service provision that need to be filled, and sharing lessons learned which are important to reduce inequities in the long run

It is important to document and share the results of the EIA with relevant groups and stakeholders who would be interested in learning from the information you have collected By sharing the results of your application of the EIA, you are contributing to the growing body of knowledge on the reduction of inequities. By sharing results of new indicators and evaluation you are also increasing access to evidence and evaluation data for the future.

After the EIA process has been completed, it is useful to consider your results, particularly those from the monitoring strategy and how these can be incorporated into broader planning instruments such as strategic plan.



### Questions

- Where would be a logical place in your organization to document the results of your EIA?
- What would be a good forum and/or strategy to disseminate the results of your EIA?

Sharing your evaluation results is an important contribution to the growing body of knowledge on the reduction of health inequities. This step helps you to link impacts to mitigation strategies your organization may have implemented to reduce health inequities among vulnerable or marginalized groups. These results should be reviewed to identify any additional modifications to your project.

### Additional resources on the ministry EIA tool:

Ministry of Health:

<https://www.health.gov.on.ca/en/pro/programs/heia/>

<https://www.health.gov.on.ca/en/pro/programs/heia/tool.aspx>

<https://www.health.gov.on.ca/en/pro/programs/heia/resources.aspx>





## BOARD MEETING BRIEFING NOTE

---

**Date:** October 20, 2022  
**From:** Executive Committee  
Nancy Stevenson, Director of Communications  
**Subject:** Update to College Logo

---

### **Recommendation:**

*THAT the Board approves the updated College logo for implementation in 2023.*

### **Link to Strategic Plan:**

- Public Confidence: The public trusts occupational therapy regulation.
- Public Confidence: The public understands the role of the College and its value.

### **Why this is in the Public Interest:**

Ensuring that the College is meeting its public protection mandate by building understanding of the role of the College.

### **Background:**

Public confidence is identified as a top leadership priority in the 2021-2024 strategic plan. Building understanding of the role of the College as a regulatory body operating in the public interest has been an ongoing challenge for all colleges as they are frequently understood to be educational institutions.

COTO has taken to adding explanatory text to public campaigns to clarify the College is not a school. This clarification also appears in shared regulatory college awareness initiatives. Ongoing misunderstanding of the College role may be preventing individuals from contacting the College when needed. Updating the College logo and adding the tag line 'regulator of occupational therapists in Ontario' may help clarify the function of the College and remove the barrier to public comprehension of our regulatory role.

The current icon used for our logo was created between 1991 and 1994 when the College was established. The icon reflected design trends of the time and was intended to represent the potential inherent in all clients. Discussions with staff and consultants indicate that at present, there is no clear understanding of the meaning of the icon in our current logo and there are concerns about its suitability.

An initial low-cost exploration of design options has resulted in the development of a workable option.

To provide a measure the effectiveness of a possible change, a brief survey was circulated to a subset of the Citizen Advisory Group. The goal was to see if our proposed updated logo with an added tagline

better communicates COTO's role as the regulating body that protects the public while also clarifying that COTO is not an educational institution or a professional association. Results support the shift to the updated logo with tagline.

Scope of the project is limited to the logo and icon itself and not the broader branding identity (font choices, colour palette, etc.).

If the revision to the logo is approved, an application to trademark the design would be filed with the Government of Canada. The process trademarks the logo for 15 years with the option to renew.

### **Discussion:**

The proposed change aligns with the College's modernization processes. Timing of implementation, if approved, could synchronize with the launch of both the enterprise system and the new practice standards in 2023.

Initial internal response to the concept of the rebrand has been well-received by the occupational therapists on staff, as the change signals a modern, refreshed, approach and vision for the organization.

Costs for the project are based on the following:

- Revisions are limited to logo and icon (not a rebranding of font etc.)
- Print materials have been limited throughout the pandemic so there is very little existing stock to destroy or re-print
- Update to revise logo on website (coto.org) requires a basic hourly support request
- Update to revise logo throughout enterprise system (public register, MyQA, registrant and applicant login) requires a basic hourly support request and falls within project scope as per project manager
- Updates to supporting PDF documents housed on the website can be made in-house or outsourced within the existing communications budget
- Updates to social media channels can be made in-house
- Lobby signage to be updated though not urgent due to limited access and visibility
- Corporate seal to be updated (bylaw consultation not required)

Rebranding is often associated with high costs. Transparent communication about the benefits, rationale and low costs of the project are planned to address and mitigate that risk.

Proposed versions of the logo have been prepared for the Board to consider and discuss at the meeting. Included are the existing logo, single language English and French versions of an updated logo with tagline, and a bilingual version of the updated logo with tagline. It is anticipated that all these multiple forms of the logo could be used depending on the situation, for example, a French only document could contain only the French version of the logo.

As we aim to build clarity about our regulatory role through the addition of the tag line, we have also emphasized our acronym ("COTO") since this is how we are frequently referenced and referred to by the public, other external parties, and occupational therapists themselves. The draft presents COTO in

## **BOARD MEETING BRIEFING NOTE**

---

Update to College Logo

---

Page 3 of 3

English only and not the French variation of OEO (no L' in this instance) as it is our understanding OEO is very seldom used. The full name of the College and the tag line are provided in French.

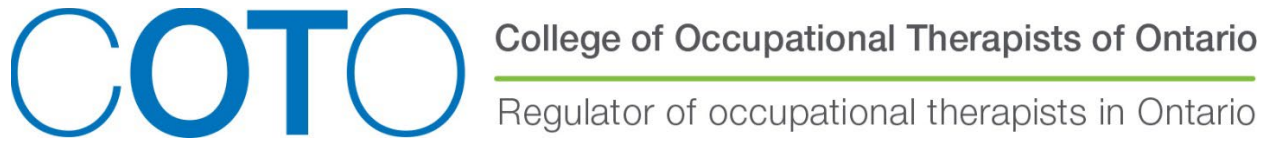
### **Next Steps:**

If accepted by the Board, an implementation plan will be developed to launch the updated logo in early 2023 to align with launch of the new Enterprise System.

### **Attachments:**

1. Proposed logo

**Proposed English Logo**



**Proposed French Logo**



**Proposed Bilingual Logo**

