



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 judgement 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 **January 27, 2022 Board meeting**, all Directors have confirmed that they are in compliance with the College's conflict of interest policy and no declarations were made with any items on the meeting agenda.

Jennifer Henderson, Chair
Vincent Samuel, Vice-Chair
Allan Freedman, Officer
Heather McFarlane, Officer
Paola Azzuolo
Neelam Bal
Donna Barker
Nicholas Dzudz
Mary Egan
Carol Mieras
Aruna Mitra
Brittany O'Brien
Stephanie Schurr
Teri Shackleton
Sabrina Shaw
Michelle Stinson



BOARD MEETING AGENDA

DATE: Thursday, January 27, 2022 **TIME:** 9:00 a.m. to 3:30 p.m. *via Zoom*

Join Zoom Meeting

<https://zoom.us/j/97150989706?pwd=dDcyVHFtLy9uQTRVVHZ3aGRDaVpCZz09>

Meeting ID: 971 5098 9706 Passcode: 22459706

Dial by your location: +1 647 374 4685 Canada +1 647 558 0588 Canada

Find your local number: <https://zoom.us/u/aeHb3bT9dU>

	Agenda Item	Objective	Attach	Time (min)
1.0	Call to Order			
2.0	Public Protection Mandate			
3.0	Land Acknowledgement & Commitment to Stronger Engagement (agenda page 4)			
4.0	Declaration of Conflict of Interest			
5.0	Approval of Agenda			
	5.1 Board Agenda – January 27, 2022	Decision	✓	10
	<i>THAT the agenda be approved as presented.</i>			
6.0	Consent Agenda			
	1. Registrar's Written Report – January 27, 2022 2. Draft Board Minutes – October 28, 2021 3. Governance Minutes – September 9, 2021 4. Governance Minutes – December 3, 2021 5. Executive Minutes – October 8, 2021 6. Executive Minutes – October 18, 2021 7. Executive Minutes – November 29, 2021 8. Finance, Audit and Risk Minutes – September 24, 2021	Decision	✓	5
	<i>THAT the consent agenda items be adopted as listed: (read list)</i>			
7.0	Registrar's Report			
	7.1 Presentation: FY21/22 Q2 Operational Projects Status Report , by Elinor Larney	Information		10
	7.2 Quarterly Report	Decision	✓	10
	<i>THAT the Board receives the Quarterly Report for Q2 of the 2021-2022 Fiscal Year.</i>			
	7.3 Risk Management Report	Decision	✓	10
	<i>THAT the Board receives the risk management report.</i>			
	7.4 Risk Management Process	Decision	✓	10
	<i>THAT the Board approves that the Executive Committee oversee the risk management program of the college, including assigning specific risks to other committees for further work as needed.</i>			

Agenda Item		Objective	Attach	Time (min)
8.0	Finance			
	8.1 FY21/22 Q2 Financial Report	Decision	✓	15
	<i>THAT the Board receives the FY21/22 Q2 YTD Financial Report as presented.</i>			
	8.2 Appointment of Auditor	Decision	✓	10
	<i>THAT the Board approves the appointment of the Auditor, Hilborn LLP as presented.</i>			
	8.3 Reclassification on Future Financial Statements: Grouping Internally Restricted for Contingencies with Unrestricted	Decision	✓	10
	<i>THAT the Board approves the reclassification of the Internally Restricted for Contingencies Fund to the Unrestricted Fund on our Financial Statements.</i>			
	8.4 Enterprise System Project Budget	Decision	✓	15
	<i>THAT the Board approves an increase to the Enterprise System Project budget and reserve fund, totaling \$175,125.</i>			
9.0	Board Education 11:00 a.m. – 12:00 p.m.			
	Presentation: Risk Management Oversight by: Richard Steinecke, of Steinecke Maciura Leblanc LLP			
	Lunch Break 12:00 -1:00 p.m.			
10.0	Governance			
	10.1 Board Skills Assessment	Information	✓	20
	10.2 Committee Chair/Composition Appointment Process	Decision	✓	10
	<i>THAT the Board approves the change in process for appointment of committee Chairs and committee composition.</i>			
	10.3 Appointment of the Officers Nominations Committee	Decision	✓	10
	<i>THAT the Board approves the appointment of (determined at the meeting) to the Nominations Committee.</i>			
	10.4 Annual Board Evaluation/Self-Evaluation	Decision	✓	10
	<i>THAT the Annual Board Evaluation be implemented in January/February 2022.</i>			
	10.5 Elections Update – District 1	Information		5
	10.6 Professional Committee Reappointment – Practice Subcommittee	Decision	✓	5
	<i>THAT the Board approves the reappointment of Shannon Honsberger to Practice Subcommittee for a second three-year term commencing on March 8, 2022.</i>			
	10.7 Professional Committee Appointments – Practice Subcommittee	Decision	✓	5
	<i>THAT the Board approves the appointment of Sophie Stasyna and Susan Cherian-Joseph to the Practice Subcommittee, each, for a three-year term beginning February 15, 2022.</i>			

Agenda Item		Objective	Attach	Time (min)
11.0	New Business			
	11.1 Policy Review			
	11.1.1 Honoraria & Allowable Expenses	Decision	✓	15
	<p><i>THAT the Board approves the changes to the Honoraria Policy.</i></p> <p><i>THAT the Board reviews and accepts the current Allowable Expenses Policy.</i></p>			
	11.1.2 Committee Meetings Policy	Decision	✓	10
	<p><i>THAT the Board approves the Board or Committee meetings policy which will be enacted once it is safe to meet in person again.</i></p>			
	11.1.3 Board and Committee Appointee Vaccination Policy	Decision	✓	15
	<p><i>THAT the Board and Committee Appointee Vaccination Policy be approved.</i></p>			
	11.2 Competencies for Occupational Therapists in Canada, 2021	Decision	✓	15
	<p><i>THAT the Board adopts the “Competencies for Occupational Therapists, 2021” for use at the College.</i></p>			
	11.3 Response to Coroner’s Request	Decision	✓	10
	<p><i>THAT the Board approves the proposed practice resource to address the Coroner’s request related to the dangers of power recliner lift chairs for individuals with cognitive decline.</i></p>			
12.0	Environmental Scan			15
13.0	Other Business			
	13.1 Board Meeting Evaluation	Complete and submit	<i>Link to follow</i>	
	13.2 Annual Board Evaluation/Self-Evaluation	Complete and submit	<i>Link to follow</i>	
14.0	Next Meetings			
	<ul style="list-style-type: none"> Board Meeting: Thursday, March 24, 2022, 9:00 – 4:00, Location TBA Board Meeting: Thursday, June 23, 2022, 9:00 – 3:30, Location TBA 			
15.0	Adjournment			

*** Land Acknowledgement and Commitment to Stronger Engagement**

As an important part of our commitment to reconciliation, the College of Occupational Therapists of Ontario recognizes the traditional territories on which we live and work (physically or remotely) every day, across what is now known as Ontario. This includes distinct groups of First Nations Peoples: Algonquin, Mississauga, Ojibway, Cree, Odawa, Potawatomi, Delaware, and the Haudenosaunee – Mohawk, Onondaga, Oneida, Cayuga, Tuscarora, and Seneca.

Other Indigenous Nations also have long standing relationships with the land in parts of this province including the Wendat, and the Métis Nation.

To meaningfully engage with this community, the College has reviewed the Truth and Reconciliation Commission's (TRC) report. Calls to Action 18-24 addresses the health disparities faced by Indigenous Peoples and how poor health outcomes are linked to the complex histories and ongoing realities of Indigenous peoples in Canada. In particular, we acknowledge how these disparities have been laid bare and magnified by the COVID-19 pandemic. The College and its registrants will work to reduce these health disparities by ensuring that OTs are competent to provide services that the community has a right to and is acceptable to them.



REGISTRAR'S REPORT

Board Meeting of January 27, 2022

Governance Monitoring Report

As per the Board Registrar Linkages Policy CRL5 - Monitoring Registrar Performance, this January report will include policies categorized as "A" or the Strategic Plan.

I am not recommending any changes to the strategic plan. The strategic planning cycle commenced in October 2019 and resulted in a document called the Leadership Outcomes, also referred to as the Strategic Plan. This new direction took effect June 2020 and will go until spring 2023. This means that a regular strategic planning process should occur later this fall to set the 2023-2026 Leadership Outcomes, which will come into effect in June 2023.

Operationally, we are mid-way through the cycle, Staff usually spend the spring involved in planning that results in an operational plan of projects and activities to support the direction set in the Strategic Plan. We will be engaged in this activity again this year, which will be the final year of the three-year cycle.

While we are still working through the pandemic, much is being accomplished. As you all know, the Enterprise System implementation has been our major focus this year. However, other activities are still underway. I plan to report on the status of some of these activities at the meeting.

Policies that guided decisions during this period:

- GP 3 – Governing Style –Annual Board Evaluation and Board Member Self-Evaluation are underway.
- GP14 – Board Evaluation - Guided the discussion around the process for 2022
- GP-17 Elections and Appointments for Professional Members - Guided election process for District 1

Registrar Limitation Policies

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

Policies of this category that guided decisions during this period:

- RL-4 Treatment of Registrants –Guided the ongoing communications with registrants related to information about the Pandemic and government policy.
- RL12 – Risk Management: Guided the information to be presented to the Board on the Risk Management Program.

For Your Information:

LEADERSHIP PRIORITY #1: PUBLIC CONFIDENCE

2021-22 Operational Planning

- The second quarter of the second year of the 2021-2022 strategic plan year has passed, and an update will be presented at the Board Meeting on the status of initiatives.

College Operations

Staffing Update

Since the last Board Meeting, we added new staff to our team:

- We welcomed Leandri Engelbrecht to the Manager, Investigations and Resolutions role, in place of Aoife Coghlan, who is on parental leave. (Aoife has a new baby girl.)
- We welcomed Grace Jacob as the new Associate in Corporate Services.
- We congratulate Lesley Krempulec who will move from the Practice Consultant role into the role of Manager, Quality Assurance in February. Leanne Worsfold has been engaged to work as the interim Manager of QA until Lesley is able to take over.
- We have hired Diane Tse, occupational therapist, who will start in February as our new Practice Consultant.
- We welcomed Kandese Smith, who is assisting in Registration while our new Enterprise System is being developed.

The issue of ensuring addressing human resource challenges was raised at the October Board meeting whereby it was raised that this may be a high or critical risk to the organization and should be placed on the risk register for more active monitoring. At that meeting, several staff vacancies were noted. Executive Committee discussed this at their meeting in January and agreed that the risk was being managed appropriately, as College operations are continuing, and key processes have not been impacted. Therefore, direct Board monitoring is not warranted at this time. In addition, the College is developing a human resources plan to identify any proactive measures that can be implemented. Furthermore, this is the year, according to policy, that benchmarking for salaries is undertaken to ensure competitive compensation.

Elections Update

- Elections to the Board are in district one, this year, for three positions.
- The Governance Committee work has facilitated a competency-based process into the elections procedures. There is now a Candidate Eligibility Form as well as mandatory viewing of the pre-election webinar.
- Nominations close January 28 and voting begins Feb 17 and closes March 3.

COVID – 19 Update

- As recommended by public health, the College decided to move back to a primary remote operations model at the end of December 2021. While we had been gearing up for a reopening plan, the Omicron variant of COVID made us move back to working from home. The College continues to monitor the situation and will implement the reopening strategy once it is appropriate to do so. As the College is an essential service, there are some staff who do come into the office premises to manage any paper mail, technology or for other reasons. The office is available should any staff not be able to work effectively at home. Strict masking and distancing protocols must be followed in the building and in the office. The College has implemented a mandatory vaccine policy for all staff.
- The College continues to monitor the COVID 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 about COVID and any related government policy changes.

Communications Program

- Management of COVID-19 communications continues with updates delivered via the dedicated webpage, electronic newsletter and social media.

LEADERSHIP PRIORITY #2: QUALIFIED REGISTRANTS

Registration Program

- The Registration program continues to monitor and ensure that all registrants hold appropriate liability insurance coverage as required by legislation. In the past, this was found to be problematic, and is of concern as it is one of the public protection mechanisms in place in the event of an incident affecting a client that may be ameliorated with insurance funding. Many registrants obtain their insurance funding in Q2 as it aligns with insurance coverage traditionally offered by professional associations, so this is the most prevalent time of year for insurance renewals. However, we note that insurance coverage is now offered as needed so expiry dates now occur throughout the year.
- In Q2 we followed up with about 188 OTs total around insurance compliance - either a suspected lapse in coverage or failure to update insurance information in their online profile on the College's system within 30 days. We also have been following up with people who we suspected entered incorrect information, but we did not track these numbers.
- In past years the College would usually ask OTs who did not comply with insurance requirements to enter into an acknowledgment and undertaking and pay an administrative fee. We waived those requirements this year as we are trying to be sensitive to the demands of OTs during these times (ongoing pandemic). Instead, we sent an educational letter reminding OTs of insurance requirements. If there is a future complaint or investigation into their conduct or actions, the fact that they have been sent this letter will form part of their history with the College.
- 89 OTs received a notice to revoke their Certificate of Registration after our records showed that they had not updated their insurance within 30 days after the previous expiry.
 - Of these, 33 needed follow up for various reasons
 - 56 were failure to update only (no lapse, just didn't update on time).
- 98 OTs were found to have failed to purchase insurance before it expired. All of these registrants received an educational letter, this year.
- 10 OTs who have neglected this obligation, despite a previous undertaking, were referred to Investigations and Resolutions for further follow up.
- This year, we needed to differentiate "lapses" vs. "failure to renew before expiry" as each insurance provider has different coverage details. Specifically, those who renewed with CAOT are not technically lapses as CAOT informed the College that if insurance is renewed through CAOT and no claims were made during the uncovered period, the renewed insurance policy will respond to any claim made and reported during the current policy period (even if the act or omission giving rise to the claim occurred during the period the OT did not have insurance).
- The Registration program has also been very focused on development work with our vendor for the new enterprise system. This has been the bulk of their work besides their day-to-day registration work.

LEADERSHIP PRIORITY #3: QUALITY PRACTICE

Quality Assurance Program

- Julie has been working with ACOTRO members to develop the 2022 PREP module that is about the new Competencies for Occupational Therapists in Canada. This work is going very well and is the first national eLearning module ever developed for occupational therapists.
- The QA team has also been engaged with development of the Enterprise System. This will continue into the winter and spring as we evaluate how the system can help capture the QA processes.

Practice Resource Program

- The practice resource service provides information and resources to the public, employers, other professionals, OTs and other stakeholders about expectations for occupational therapy practice. They receive inquiries either by phone or email. COVID-19 continues to be a topic of inquiry, most recently about redeployment of OTs to other needed areas in the health system and the evolving policies around isolation and return to work once a positive COVID test is discovered.

Investigations and Resolutions Program (I and R)

- The I and R program is functioning with 3 of 4 staff who are relatively new. Despite that, they are working well and continuing to meet timelines established, to manage case completion times.

LEADERSHIP PRIORITY #4: SYSTEM IMPACT

Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO)

- I continue as President of ACOTRO. We had our Board meeting, virtually, in November 2021, and our next meeting is in February 2022.
- CORECOM – This initiative is officially complete. The outcome of the project is now the Competencies for Occupational Therapists in Canada, 2021. ACOTRO had engaged with the Canadian Association of Occupational Therapists (CAOT) and the Association of Canadian Occupational Therapy University Programs (ACOTUP) to work together towards developing one set of competencies for the profession. The three organizations formed the Steering Committee for the project. The final competencies are in your package for today. The Board is asked to endorse these competencies for use within the College.
- The Competencies for Occupational Therapists in Canada are officially released and will need to be implemented throughout Canada within university occupational therapy educational programs, and for the national entry to practice exam. Elinor will represent ACOTRO and the disbanded steering committee on the new Occupational Therapy Competency Coordinating Committee or OTCCC.
- The Substantial Equivalency Assessment System (SEAS) for internationally educated occupational therapists (IEOTs) continues to put through applicants at high rates (10 – 11 new applicants/month). While we anticipated a drop in applications due to the pandemic, that has not been realized.
- The College has been informed, through ACOTRO, that the OTepp program, a program through McMaster University, that offers gap filling courses for IEOTs who have gone through the SEAS process, will be ending. While we were able to encourage them to extend their offerings into spring 2022, this leaves an enormous gap for any IEOT who doesn't meet substantial equivalence, but would, if they were successful at the courses. We have been working with Kathy Corbett, the Registrar of the College of OT in BC, to develop alternate approaches. Kathy has access to some small funds through the BC government. We have appealed to the Federal Government for some additional

modest funds to assist ACOTRO to develop and implement an alternative. The Canadian Association of Occupational Therapists has been involved and will support this program as needed, however, this is not a long-term option.

- ACOTRO continues to discuss regulatory jurisdiction issues related to the provision of telerehabilitation or virtual services. These occur when occupational therapists provide service to a client that resides in another province, over the phone or via video technology. Last year, our college implemented a new model such that the location of the occupational therapist is where the regulatory jurisdiction is enacted. Not all provinces can do this due to policies and legislation within each province. ACOTRO is discussing a memorandum of understanding for cross jurisdictional virtual/telerehab services which relates to each province's regulatory roles with telerehab. This is complicated, given that we want to make regulatory processes for service delivery that were not contemplated when each of our legislations was enacted. So, occupational therapists who offer telerehab in other jurisdictions need to contact each regulatory body, explain what they will be doing and determine if they will need to register.
- The College continues to work with the Exam Oversight Committee that is made up of each occupational therapy regulator from each province and representatives from the Canadian Association of Occupational Therapists (CAOT) to provide the regulatory input needed for appropriate oversight of this high stakes exam for entry to practice for occupational therapy. Most recently topics of discussion were policy review and the implementation plan for the new Competencies for Occupational Therapists into the exam blueprint.

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

- I continue to act as Vice President of this organization. Being part of the management committee of HRPO has helped me connect with other colleges and to stay abreast of the issues affecting regulation.
- HPRO has been focused on collaborative initiatives to assist colleges in fulfilling their regulatory roles. For example, HPRO has suggested that regulatory governance and the performance measurement framework are two initiatives that will benefit from collaborative efforts. In addition, colleges have been working together to share resources and information related to COVID-19.

Ministry of Health (MOH)

- Public Member appointments – We have not yet heard about the status of the applications for re-appointment submitted in November 2021. Nor have we heard about any additional public member appointees as the College has requested.
- College Performance Measurement Framework (CPMF) –The College, is working on completing the 2nd edition of the CPMF. This year, Stamatis will take over the project management for this report from Julie, who did it last year. However, all programs will be contributing to the content. The report has changed a bit from last year to clarify items the ministry felt that all colleges did not respond in the way they were expected to. As well, some of the areas where we were considered compliant last year, will just need to be updated. Nevertheless, this will be a tremendous effort for the College over the January/February time frame. The completed report will come to the March meeting for Board review and approval.
- The MOH has been very busy dealing with the pandemic and so regulatory work has been focussed on issues relevant to managing human health resources. Of note, is the initiative announced by

government on January 11, 2022, to integrate internationally educated nurses into the work force prior to full licensing to assist with shortages of health care workers.

System Partners

- Office of the Fairness Commissioner – (OFC) – The registration team and I had a chance to meet with the new Fairness Commissioner, Mr. Irwin Glasberg (Appointed in January 2020) in the fall, to get acquainted and to provide an update about registration activities. We were happy to receive positive comments and were pleased to inform the commissioner and his staff that our ability to complete registration activities were not interrupted as a result of the pandemic. We did convey the issues with the SEAS program and the interruption in that service, and the plan to get it back on track.
- The OFC is restarting their consultation committee related to modernizing their processes that fulfil their work. I have been asked to continue on this committee. Meetings have started this January and will occur over the next several weeks. I am pleased to be able to provide input into these important processes.
- Occupational Therapy Ontario Collaborative (OTOC). This group is comprised of the College, the Ontario Society of Occupational Therapists and each of five chairs of the OT university programs in Ontario. We meet a few times a year to share information and to keep each other updated about OT issues. Issues discussed in December were the pressure to increase enrolment for OT programs due to the high demand for occupational therapists in the workforce, the impact of COVID on curriculum and fieldwork, the integration of the new competencies for occupational therapists into university programs and the college, and the new resource developed by the College about Culture, Equity and Justice.
- And finally, a note of interest, a former College Council Member, Helene Polatajko, has been named to the Order of Canada at the end of December. That is a huge honour and accomplishment for Helene, who is also a registrant of the College. Congratulations were sent to her.

See you at the meeting! Elinor



DRAFT BOARD MEETING MINUTES

DATE: Thursday, October 28, 2021 **TIME:** 9:00 a.m. – 3:00 p.m. via Zoom

In Attendance:

DIRECTORS:

Jennifer Henderson, *Chair*
Paola Azzuolo
Neelam Bal
Donna Barker
Nicholas Dzudz
Mary Egan
Allan Freedman
Heather McFarlane
Carol Mieras
Aruna Mitra
Brittany O'Brien
Vincent Samuel
Stephanie Schurr
Teri Shackleton
Sabrina Shaw
Michelle Stinson

REGRETS:

Michael Dauncey

GUESTS:

Blair MacKenzie, *auditor, Hilborn LLP (Item 7.1)*
Julie Maciura, *legal counsel, Steinecke Maciura Leblanc (item 11.0)*
Natasha Danson, *legal counsel, Steinecke Maciura Leblanc (item 11.0)*

OBSERVERS:

Sophie Stasyna, *OT Student (items 10.3, 12.2-12.3)*

STAFF:

Elinor Larney, *Registrar*
Julie Entwistle, *Deputy Registrar*
Paul Baillargeon, *Information and Resource Associate*
Sandra Carter, *Practice Consultant (item 12.3)*
Stamatis Kefalianos, *Manager, Regulatory Affairs*
Lesley Krempulec, *Practice Consultant (item 12.3)*
Amanda Leung, *OT Student*
Tim Mbugua, *Policy Analyst (Items 10.1-10.3)*
Brandi Park, *Manager, Registration*
Seema Singh-Roy, *Director, Finance and Corporate Services*
Nancy Stevenson, *Director, Communications*
Rachel Wong, *OT Student*
Andjelina Stanier, *Executive Assistant, Scribe*

1.0 Call to Order

Chair Jennifer Henderson called the meeting to order at 9:01 a.m. She welcomed everyone and introduced newly appointed Public Director, Sabrina Shaw. Members introduced themselves and spoke about their education, professional experience and committee work at the College.

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 Statement and Commitment to Stronger Engagement*

The Chair read the Land Acknowledgement and Commitment to Stronger Engagement statement (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 additions or other changes to the agenda. None were reported.

MOVED BY: Nick Dzudz

SECONDED BY: Carol Mieras

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

CARRIED

6.0 Consent Agenda

The Chair called for edits or other changes to the consent agenda items as listed below. One item was brought forward. In the Draft Board Minutes – June 24, 2021, under item 11.2, insert that Paola Azzuolo abstained from the vote on that item.

- Registrar's Written Report – October 28, 2021
- Draft Board Minutes – June 24, 2021
- Governance Minutes – June 14, 2021
- Executive Minutes – June 11, 2021
- Finance, Audit and Risk Minutes – May 18, 2021
- Finance, Audit and Risk Minutes – August 31, 2021

MOVED BY: Aruna Mitra

SECONDED BY: Donna Barker

***THAT** the Board approves the consent agenda items as listed and as amended today.*

CARRIED

7.0 Audited Financial Statements / Annual Report

7.1 FY20/21 Audited Financial Statement

Blair MacKenzie, auditor with Hilborn LLP, joined the meeting. Blair provided a brief overview of the 20/21 audit findings. He explained that Hilborn LLP is an independent external auditor tasked with providing an opinion as to the fairness of the financial statements. The purpose of the audit is to ensure that there are no material misstatements in the financial statements. Prior to the audit, the auditors identified and prepared procedures to test risks and staff were informed of the process. The audit was conducted virtually due to the COVID-19 pandemic and related office closure. The process proceeded normally with no disagreements with management before, during or after the audit. Blair stated that the financial statements provided today, and the copy provided in the draft Annual Report, present fairly, in all material respects, the financial position of the College on May 31, 2021, 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. Blair responded to questions and left the meeting.

MOVED BY: Allan Freedman

SECONDED BY: Brittany O'Brien

***THAT** the Board approves the audited financial statements for the fiscal year ended May 31, 2021, as presented.*

CARRIED

7.2 Acceptance of Annual Report

The Board expressed satisfaction with the content and visual presentation of the draft annual report and thanked staff for their excellent work.

MOVED BY: Donna Barker
SECONDED BY: Carol Mieras

***THAT** the Board accepts the Annual Report for the 2020-2021 fiscal year.*

CARRIED

8.0 Registrar's Report

8.1 Presentation: FY 21/22 Q1 Operational Projects Status Report

The Registrar reported on operational projects for Q1 2021-2022 related to the strategic objectives for Year 2 of the 2020-2023 Strategic Plan.

8.2 Quarterly Performance Report

Julie reported that additional changes to formatting were identified and incorporated into the document template. The Board expressed satisfaction with the new format and amount of information provided.

MOVED BY: Heather McFarlane
SECONDED BY: Neelam Bal

***THAT** the Board receives the Quarterly Report for Q1 of the 2021-2022 fiscal year.*

CARRIED

8.3 Risk Management Report

Elinor reported on risk issues. She explained that two unrealized risks were removed from the report: The risk that revenue would be lower than expected, and the relational risk regarding registrants. There are no new risks, and remaining risk-levels remain the same as the previous quarter. A recommendation to include a category under Operational Risks for human resources will be incorporated for future reports.

MOVED BY: Vincent Samuel
SECONDED BY: Stephanie Schurr

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

CARRIED

9.0 Finance

9.1 FY21/22 Q1 Financial Report

Seema provided an overview of the April 30, 2021 Financial Report and responded to questions.

MOVED BY: Allan Freedman
SECONDED BY: Nick Dzudz

***THAT** the Board receives the August 31, 2021 Financial Report, Statement of Financial Position, and Statement of Operations, as presented.*

CARRIED

10.0 Governance

10.1 Revised Conflict of Interest Policy

Stamatis provided an overview of the revised Conflict of Interest policy and questionnaire, both with changes implemented from feedback received at the June Board meeting. A lengthy discussion ensued. The Board raised concerns about how the completed forms will be used and stored by the College and who will have access to them, and concerns relating to questions that require the disclosure of private information related to family members. Due to scheduling constraints, a motion was made to continue the discussion after the lunch break. When the discussion resumed, Stamatis proposed new changes to the policy and questionnaire which included making the policy public, keeping the completed annual forms internal, polling members prior to each Board meeting, and including a one-page summary of members' declarations with each package. Specific procedural and administrative details will be determined at a later date.

MOVED BY: Carol Mieras

SECONDED BY: Nick Dzudz

***THAT** the Board adjourn discussion on this agenda item until after lunch.*

CARRIED

MOVED BY: Vincent Samuel

SECONDED BY: Stephanie Schurr

***THAT** the Board approves the revised Conflict of Interest policy for Directors and Committee Members, as amended today.*

CARRIED

(Opposed: Nick Dzudz)

10.2 Bylaw Review

Stamatis explained that several bylaw provisions had been identified as needing revisions to better align with current best practices in bylaw structure and governance reform. He highlighted the proposed amendments and provided rationale.

MOVED BY: Heather McFarlane

SECONDED BY: Neelam Bal

***THAT** the Board approves the amended bylaws.*

CARRIED

10.3 Skills and Diversity Matrix

Stamatis explained that following the Board's approval of the Competency Framework in March 2021, the next step called for the creation of the Skills and Diversity Matrix tool, presented today. The electoral district category will be removed. Overall, the tool was well received, with some concerns raised about retaining anonymity and confidentiality and how information would be stored and who would have access. The Board provided suggestions for

the diversity section for review at a later date and separated it from the competency section for decision today.

MOVED BY: Carol Mieras
SECONDED BY: Heather McFarlane

THAT the Board adopts the Skills Matrix Tool as shown on attachment 1 as amended today, separating the diversity section which will be reviewed at a later time, and proceeding with the competency section.

CARRIED

11.0 In Camera Session

The Chair called for a motion to go *in camera*. All guests and observers were asked to leave the meeting. Elinor Larney, Julie Entwistle, Nancy Stevenson, Seema Singh-Roy, Stamatis Kefalianos, and Andjelina Stanier remained. Following discussion, the Board voted to include the outcome of the session in today's Board minutes.

MOVED BY: Vincent Samuel
SECONDED BY: Neelam Bal

THAT the Board goes in camera pursuant to section 7(2)(b) and (d) of the Health Professions Procedural Code: For discussion on matters related to financial or personal or other matters of such a nature that is desirable to avoid public disclosure and for matters related to personnel or property acquisitions.

CARRIED

MOVED BY: Stephanie Schurr
SECONDED BY: Teri Shackleton

THAT the College proceeds to develop and implement a vaccination policy for staff, Board, Committee members, and relevant contracted service providers.

CARRIED

MOVED BY: Carol Mieras
SECONDED BY: Paola Azzuolo

THAT the outcome of the in camera session be included in the minutes of today's Board meeting.

CARRIED

MOVED BY: Donna Barker
SECONDED BY: Carol Mieras

THAT the Board moves out of camera.

CARRIED

12.0 New Business

12.1 Board Education Session Debrief

The Chair invited members to share feedback on the education session held yesterday on *Diversity, Equity, and Inclusion for Leadership*. Overall, the session was well received.

Members commented that the topic was timely, and they found the session very interesting and informative, but too short. They wished there had been time for more discussion and group work. A discussion was held about the content and use of the Land Acknowledgement Statement. Members expressed a desire to move beyond acknowledgement, to action as well as a desire to create a statement which would include all other groups that have experienced discrimination. The Executive will consider all the comments and suggestions to determine next steps.

12.2 Policy to Approve Agents of the College

Julie explained that revisions to the Policy to Approve Agents of the College were made to reflect best practices related to governance reform. Legal counsel has reviewed the revisions. The Board provided several minor changes which will be incorporated into the document.

MOVED BY: Allan Freedman

SECONDED BY: Vincent Samuel

***THAT** the Board approves the updated Policy to Approve Agents of the College, as amended today.*

CARRIED

12.3 Culture, Equity and Justice

Julie explained that the Culture, Equity and Justice document is a new practice guideline created for occupational therapists. The document was very well received by the Board.

MOVED BY: Heather McFarlane

SECONDED BY: Brittany O'Brien

***THAT** the Board approves the new document on Culture, Equity, and Justice in Occupational Therapy Practice for posting.*

CARRIED

13.0 Environmental Scan

Deferred to next meeting due to lack of time.

14.0 Other Business

14.1 Board Meeting Evaluation

The Chair asked members to complete the electronic Board meeting evaluation and to include feedback on the education session. She encouraged everyone to provide recommendations for future improvements.

15.0 Next Meetings

- Board Meeting: Thursday, January 27, 2022, 9:00 – 3:30, Location TBA
- Board Meeting: Thursday, March 24, 2022, 9:00 – 4:00, Location TBA
- Board Meeting: Thursday, June 23, 2022, 9:00 – 3:30, Location TBA

16.0 Adjournment

There being no further business, the meeting was adjourned at 3:00 p.m.

MOVED BY: Stephanie Schurr

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

CARRIED

APPENDIX 1

*** Land Acknowledgement and Commitment to Stronger Engagement**

As an important part of our commitment to reconciliation, the College of Occupational Therapists of Ontario recognizes the traditional territories on which we live and work (physically or remotely) every day, across what is now known as Ontario. This includes distinct groups of First Nations Peoples: Algonquin, Mississauga, Ojibway, Cree, Odawa, Potawatomi, Delaware, and the Haudenosaunee – Mohawk, Onondaga, Oneida, Cayuga, Tuscarora, and Seneca.

Other Indigenous Nations also have long standing relationships with the land in parts of this province including the Wendat, and the Métis Nation.

To meaningfully engage with this community, the College has reviewed the Truth and Reconciliation Commission's (TRC) report. Calls to Action 18-24 addresses the health disparities faced by Indigenous Peoples and how poor health outcomes are linked to the complex histories and ongoing realities of Indigenous peoples in Canada. In particular, we acknowledge how these disparities have been laid bare and magnified by the COVID-19 pandemic. The College and its registrants will work to reduce these health disparities by ensuring that OTs are competent to provide services that the community has a right to and is acceptable to them.

APPENDIX 2: Status of Implementation of Decisions of the Board

Board Meeting Date	Decisions	Current Status
October 28, 2021	<i>THAT the Board approves the new document on Culture, Equity, and Justice in Occupational Therapy Practice for posting.</i>	Complete
October 28, 2021	<i>THAT the Board approves the updated Policy to Approve Agents of the College, as amended today.</i>	Complete
October 28, 2021	<i>THAT the College proceeds to develop and implement a mandatory vaccination policy for staff, Board, Committee members and relevant contracted service providers.</i>	Under development
October 28, 2021	<i>THAT the Board adopts the Skills Matrix Tool as shown on attachment 1 as amended today, separating the diversity section which will be reviewed at a later time, and proceeding with the competency section</i>	Complete
October 28, 2021	<i>THAT the Board approves the amended bylaws.</i>	Complete
October 28, 2021	<i>THAT the Board approves the revised Conflict of Interest policy for Directors and Committee Members, as amended today</i>	Complete
March 25, 2021	<i>THAT Council approves the draft revised Standards for the Prevention and Management of Conflict of Interest for public and stakeholder consultation.</i>	Implementation Pending
January 28, 2021	<i>THAT Council approves a fulsome review of the Standards of Practice for the purposes of combining, streamlining and reducing redundancies to enhance ease of use.</i>	Ongoing



GOVERNANCE COMMITTEE MINUTES

DATE: Thursday, September 9, 2021 **TIME:** 9:00 a.m. to 12:00 p.m. *via Zoom*

In Attendance:

MEMBERS:

Jennifer Henderson, *Chair*
Nick Dzudz
Carol Mieras
Vincent Samuel
Stephanie Schurr

STAFF:

Elinor Larney, *Registrar*
Stamatis Kefalianos, *Manager, Regulatory Affairs, Scribe*

1.0 Call to Order

Chair Jennifer Henderson welcomed everyone and called the meeting to order at 9:04 a.m.

2.0 Public Protection Mandate

The Chair reminded members that the focus and mandate of the work of the College is to protect the public, and that all decisions are made in that light.

3.0 Land Acknowledgement and Commitment to Stronger Engagement Statement

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

4.0 Declaration of Conflict of Interest

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

5.0 Approval of Agenda

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

MOVED BY: Nick Dzudz

SECONDED BY: Carol Mieras

THAT the agenda be approved as presented.

CARRIED

6.0 Approval of Minutes

6.1 Draft Minutes of June 14, 2021

The Chair asked for edits or other changes to the draft minutes of June 14, 2021. None were reported.

MOVED BY: Carol Mieras

SECONDED BY: Nick Dzudz

***THAT** the draft Governance Committee Emergency Minutes of June 14, 2021, be approved as presented.*

CARRIED

7.0 Revised Conflict of Interest Policy

Following direction from the Board at the June meeting, Stamatis presented a second revised version of the conflict of interest policy. Removed were references to declaration of interests as well as the register of interests and making the document public. The proposed version outlines that prior to serving on the Board and committees, and annually during a Director or committee member's term of office, each Director and committee member shall disclose in writing any professional, business or personal interests. The updated policy includes a questionnaire asking five questions for Directors and committee members to complete. Concern was expressed by one committee member on privacy. The results of the conflict of interest questionnaire are to be kept internally. Each Board or Committee member will continue to have an opportunity at the start of each meeting to verbally declare a conflict of interest.

MOVED BY: Stephanie Schurr

SECONDED BY: Carol Mieras

***THAT** the Governance Committee recommends the approval of the proposed Conflict of Interest policy for Directors and committee members as amended, and that it be forwarded to the Board for approval at the October 2021 meeting.*

CARRIED

(Opposed: Nick Dzudz)

8.0 Skills and Diversity Matrix Tool

Stamatis presented a draft version of the Skills and Diversity Matrix tool. This is a multi-faceted tool and good governance practice used by boards which provides a comprehensive snapshot of the board. Stamatis explained the rating system and the different categories for each competency. Committee provided feedback and suggestions on how to implement the tool. Committee directed the Skills and Diversity Matrix tool be brought forward to the Board in October 2021.

MOVED BY: Carol Mieras

SECONDED BY: Stephanie Schurr

***THAT** the Governance Committee approves the Skills and Diversity Matrix tool as presented, including today's recommendations.*

CARRIED

9.0 Governance Project Plan

Stamatis updated the committee on the status of current and future projects.

10.0 Next Meeting

October 5, 2021, 9:00 a.m. – 12:00 p.m. via Zoom

11.0 Adjournment

There being no further business, the meeting was adjourned at 11:20 a.m.

MOVED BY: Carol Mieras

THAT the meeting be adjourned.

CARRIED

APPENDIX 1

* Land Acknowledgement and Commitment to Stronger Engagement

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Other Indigenous Nations also have long standing relationships with the land in parts of this province including the Wendat, and the Métis Nation.

To meaningfully engage with this community, the College has reviewed the Truth and Reconciliation Commission's (TRC) report. Calls to Action 18-24 addresses the health disparities faced by Indigenous Peoples and how poor health outcomes are linked to the complex histories and ongoing realities of Indigenous peoples in Canada. In particular, we acknowledge how these disparities have been laid bare and magnified by the COVID-19 pandemic. The College and its registrants will work to reduce these health disparities by ensuring that OTs are competent to provide services that the community has a right to and is acceptable to them.

APPENDIX 2

Meeting Date	Decisions	Current Status
September 9, 2021	THAT the Governance Committee recommends the approval of the proposed Conflict of Interest policy for Directors and Committee Members, and that it be forwarded to the Board for approval at the October 2021 meeting.	complete
September 9, 2021	THAT the Governance Committee approves the Skills and Diversity Matrix tool as amended.	Skills matrix complete, Diversity matrix pending

Meeting Date	Action Items	Current Status
September 9, 2021	The Skills and Diversity Matrix tool will be brought forward to the Board for information and their input at the October 2021 meeting.	Complete



GOVERNANCE COMMITTEE MINUTES

DATE: Friday, December 3, 2021 **TIME:** 9:30 a.m. to 12:30 p.m. *via Zoom*

In Attendance:

MEMBERS:

Jennifer Henderson, *Chair*
Nick Dzudz
Carol Mieras
Vincent Samuel
Stephanie Schurr

STAFF:

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

1.0 Call to Order

Chair Jennifer Henderson welcomed everyone and called the meeting to order at 9:36 a.m.

2.0 Public Protection Mandate

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

3.0 Land Acknowledgement and Commitment to Stronger Engagement Statement

The Chair read the statement (Appendix 1) to the committee.

4.0 Declaration of Conflict of Interest

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

5.0 Approval of Agenda

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

MOVED BY: Carol Mieras

SECONDED BY: Stephanie Schurr

THAT the agenda be approved as presented.

CARRIED

6.0 Approval of Minutes

6.1 Draft Minutes of September 9, 2021

The Chair asked for edits, additions or deletions to the draft minutes of September 9, 2021. One addition was reported: Add Nick Dzudz in opposition to the motion under item # 7.0, Revised Conflict of Interest Policy.

MOVED BY: Stephanie Schurr

SECONDED BY: Carol Mieras

***THAT** the draft Governance Committee Minutes of September 9, 2021, be approved as amended.*

CARRIED

7.0 Skills Matrix Tool – Board Feedback

Stamatis explained that 10 of 16 completed surveys were received by the deadline and the results have been incorporated into the Skills Assessment Matrix Tool provided. The committee reviewed the results and held a discussion. The College will arrange virtual education sessions for Board members who have indicated a low rating for the category, Knowledge of Occupational Therapy. The Chair, on behalf of the Governance Committee, will contact the members who have not yet completed the assessment. The committee agreed that Stamatis will draft a new policy on data collection, storage, and access, and that additional questions related to diversity, such as race, age, board experience and geographical location will be included. Feedback from the assessment will be brought forward to the committee at the January 2022 meeting.

8.0 College Performance Measurement Framework (CPMF)

Stamatis informed the committee that the College recently received the 2021 version of the CPMF reporting tool from the ministry. The portion related to governance modernization is included in today's meeting materials. Stamatis will coordinate with College program areas and oversee the completion of the report. The completed report will be brought to the March 2022 Executive and Board meetings for approval. Submission deadline is March 31, 2022.

9.0 Governance Project Plan

Stamatis updated the committee on the status of current and future projects.

10.0 Next Meeting

Hold Date: January 12, 2022, 1:00 p.m. – 2:00 p.m., via zoom (Nick to confirm)

11.0 Adjournment

There being no further business, the meeting was adjourned at 10:55 a.m.

MOVED BY: Carol Mieras

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

CARRIED

APPENDIX 1*** Land Acknowledgement and Commitment to Stronger Engagement**

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Other Indigenous Nations also have long standing relationships with the land in parts of this province including the Wendat, and the Métis Nation.

To meaningfully engage with this community, the College has reviewed the Truth and Reconciliation Commission's (TRC) report. Calls to Action 18-24 addresses the health disparities faced by Indigenous Peoples and how poor health outcomes are linked to the complex histories and ongoing realities of Indigenous peoples in Canada. In particular, we acknowledge how these disparities have been laid bare and magnified by the COVID-19 pandemic. The College and its registrants will work to reduce these health disparities by ensuring that OTs are competent to provide services that the community has a right to and is acceptable to them.

APPENDIX 2

Meeting Date	Decisions & Action Items	Current Status
December 3, 2021	Staff and the Chair will reach out to those Board Directors who have not yet completed the Skills Matrix.	complete
December 3, 2021	Stamatis will present the assessment findings at the January 2022 meeting.	to follow
September 9, 2021	<i>THAT the Governance Committee approves the Skills and Diversity Matrix tool as amended.</i>	Skills matrix complete, Diversity matrix pending



EXECUTIVE COMMITTEE MINUTES

DATE: Friday, October 8, 2021 **TIME:** 9:00 a.m. to 12:00 p.m. via Zoom

In Attendance:

MEMBERS:

Jennifer Henderson, *Chair*
Allan Freedman
Heather McFarlane
Vincent Samuel

STAFF:

Elinor Larney, *Registrar*
Julie Entwistle, *Deputy Registrar (8.6, 8.7)*
Stamatis Kefalianos, *Manager, Regulatory Affairs (8.4)*
Seema Singh-Roy, *Director Finance and Corporate Services (8.1a-8.1b)*
Nancy Stevenson, *Director, Communications (8.3)*
Andjelina Stanier, *Executive Assistant, Scribe*

1.0 Call to Order

The Chair welcomed everyone and called the meeting to order at 9:00 a.m.

2.0 Public Protection Mandate

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

3.0 Land Acknowledgement & Commitment to Stronger Engagement

The Chair read the statement on *Land Acknowledgement and Commitment to Stronger Engagement* (Appendix 1). The statement wording will be updated and circulated to the committees.

4.0 Declaration of Conflict of Interest

The Chair called for any declarations of conflict of interest. None were declared.

5.0 Approval of Agenda

The Chair called for changes to the agenda. Add items 8.1a Vaccine Mandate, and 8.1b Committee Appointments

MOVED BY: Allan Freedman

SECONDED BY: Heather McFarlane

THAT the agenda be approved as amended.

CARRIED

6.0 Approval of Minutes

6.1 Draft Executive Minutes

The Chair called for edits to the draft Executive Minutes of June 11, 2021. None were reported.

MOVED BY: Vincent Samuel

SECONDED BY: Heather McFarlane

THAT the draft Executive Minutes of June 11, 2021 be approved as presented.

CARRIED

6.2 Review of Draft Board Minutes

Executive reviewed the draft Board Minutes of June 24, 2021.

7.0 Registrar's Report

7.1 Registrar's Verbal Report

Ontario Fairness Commissioner (OFC)

The OFC is looking at all the colleges through a risk-based lens with respect to barriers for applicants and registration procedures related to diversity, equity and inclusion. Elinor was invited to participate on this committee which has met several times. The College is considered in full compliance from the OFC perspective at this time, however as the new assessment process unfolds, this may change based on any new criteria developed. More information will be available in the FYI section of October Board package.

College Performance Measurement Framework (CPMF)

The ministry is preparing to release the next version of the CPMF in the next few weeks. Elinor and staff will meet with the ministry to discuss the changes and expectations going forward as it's expected that CPMF reporting will be implemented on an ongoing basis.

Health Profession Regulators of Ontario (HPRO)

- HPRO has implemented an Anti-Racism BIPOC working group to help support health colleges in identifying systemic racism that is common across all the colleges and is providing resources to assist with implementing coordinated actions to eradicate BIPOC racism. HPRO has applied for federal funding to cover costs for training materials. One College staff member has been assigned to this committee.
- Kevin Taylor, President of HPRO, passed away recently from a brief illness. As Vice President, Elinor has assumed the role temporarily until the new officers are elected this fall.
- The College of Naturopaths has been in touch with the Director's College, out of McMaster University to explore the possibility of a common competency framework for Board and Committee members as well as a possible assessment method. While our College has been working on a similar process with the Governance Committee, we will watch how this initiative progresses to see if it might be of use.

Occupational Therapy Ontario Collaborative (OTOC)

The chairs of the five Ontario occupational therapy university programs, along with the provincial association and the College meet several times annually to discuss issues which impact OTs, and various common projects. The group will meet in a few weeks, and one particular issue for discussion will be that some private companies have started charging for services provided by OT students.

Canadian Association of Occupational Therapists (CAOT)

CAOT administers the national exam and accreditation of OT university programs. As such, CAOT commissioned a study this past summer, to review accreditation processes. The College was involved through the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO) and provided input to this discussion. The goal of ACOTRO is to become appropriately involved in accreditation processes.

Appointed Public Directors

Michael Dauncey has informed the College of his intention to resign his seat on the Board, immediately following the October Board meeting. Elinor is in regular contact with the Public Appointments Office and has signaled the urgency to have new members appointed as soon as possible so as to alleviate pressure on the remaining Public Directors, and to ensure the Board remains constituted after the end of October.

Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO)

- The next ACOTRO Board meeting will be held in early November.
- Regulators are working together on a common agreement on a national scale for virtual practice.
- CORECOM
 - The national competencies document is complete. The project is now focused on implementation. The document will be released in stages; universities, regulatory bodies, and CAOT, then the general registrant population. A forum will be held in November sequencing of implementation, teaching, the exam, requirements of registrants etc. The Substantial Equivalency Assessment System (SEAS) will be reviewed and revised to align with the new competencies.
 - Funding applications to the Ontario government to support the SEAS program were unsuccessful. Elinor and the manager of the SEAS program, Susan Domanski, will meet with the government to understand the reason and if appropriate, will apply to the federal government.

Canadian Institute for Health Information (CIHI)

CIHI collects data nationally from a number of professions, including OTs. CIHI is currently updating its national data set. Changes may impact the kind of information the College collects in the future at annual renewal.

Internal Operations

- **Return-to-office/Vaccination status:** The College is developing a return-to-office strategy for staff and committee members.
- **Diversity, Equity, and Inclusion (DEI):** Staff is working with a consultant to develop a DEI strategy and undergo training. Board training is planned for the Board Education session later this month.
- **National Truth & Reconciliation Day, Sept 30:** The College observed the day by asking staff to wear orange, setting aside time to view educational videos, and giving staff an opportunity to reflect and share their thoughts.

- **Enterprise System (ES) Project:** The College is currently evaluating the ‘go live’ date. The date proposed by the vendor after the scoping workshops with staff, was the beginning of March. This date is very close to annual renewal and a high-risk implementation date. We are in the process of determining what other viable alternatives exist for a go live date. However, the development is progressing as expected.

- **Human Resources:**
 - Seema Singh-Roy, Director, Finance and Corporate Services, has started in her role.
 - Aoife Coghlan, Manager Investigations & Resolutions (I&R), will be going on parental leave in December. Recruiting is underway.
 - Two new I&R associates, Shelby Parente and Anne Dmytriw, have been hired to fill vacancies and have started in their roles.
 - Information and Resource Associate, Paul Baillargeon, has started in his role.
 - Recruiting is underway for the Corporate Services and Registration Associate.

7.2 Risk Management Report

Elinor reported on risk issues. She explained that two unrealized risks were removed from the report: 1) Risk that revenue would be lower than expected, and 2) Relational risk with registrants. There are no new risks, and remaining risk-levels are the same as the previous quarter.

MOVED BY: Allan Freedman

SECONDED BY: Heather McFarlane

THAT Executive recommends that the Board receives the Risk Management Report.

CARRIED

8.0 New Business

8.1 Executive Work Plan

Executive reviewed the committee work plan and updated it.

8.1a Vaccine Mandate

Elinor updated Executive on the status of staff vaccinations and development of a return-to-office policy. Executive discussed implementing a vaccine mandate for staff and potentially for all committee members. Executive recommended this decision be brought to the Board at the next meeting, and for legal counsel to be present. A short questionnaire on vaccinations will be sent to the Board.

MOVED BY: Heather McFarlane

SECONDED BY: Vincent Samuel

THAT Executive brings forward a vaccine mandate related to staff and committee members to the Board for decision.

CARRIED

8.1b Committee Appointments

With the vacancy created on the Inquiries Complaints and Resolutions Committee (ICRC) due to Michael Dauncey's resignation, it is necessary to appoint a public member to the committee on a temporary basis until another public member is appointed by the Ministry. Allan Freedman declared a conflict of interest and abstained from the vote.

MOVED BY: Heather McFarlane

SECONDED BY: Vincent Samuel

THAT Executive appoints Allan Freedman on a temporary basis to the Investigations Complaints and Resolution Committee effective immediately.

CARRIED

(Abstention: Allan Freedman)

8.2 Committee Effectiveness Survey Results

Overall, the results are very positive. The committee is satisfied with the way it functions, and the work it has accomplished. In the future, the committee work plan will be included as a reference when these surveys are sent.

8.3 Annual Report

Nancy Stevenson presented the draft Annual Report and responded to questions. Executive recommended two minor changes which will be incorporated into the document.

MOVED BY: Vincent Samuel

SECONDED BY: Heather McFarlane

THAT Executive recommends the Annual Report for the 2020-2021 fiscal year be put forth to the Board for approval, including today's changes.

CARRIED

8.4 Bylaw Review

Stamatis Kefalianos explained that several bylaw provisions have been identified in need of review and revision to better reflect current best practices in bylaw structure and governance reform. Executive reviewed the complete list of proposed changes.

MOVED BY: Heather McFarlane

SECONDED BY: Vincent Samuel

THAT Executive recommends that the amended bylaws be forwarded to the Board for approval for implementation.

CARRIED

8.5 Risk Register Process

Item deferred to next meeting.

8.6 Policy to Approve Agents of the College

Julie Entwistle explained that the *Policy to Approve Agents of the College*, created in 2014, is now outdated. The policy is an important resource document used to make decisions about eligibility of potential College agents. The updated policy has been reviewed by legal counsel.

MOVED BY: Vincent Samuel

SECONDED BY: Heather McFarlane

THAT Executive recommends the updated Policy to Approve Agents of the College be provided to the Board for approval.

CARRIED

8.7 Culture, Equity, and Justice Document Update

Julie Entwistle provided an overview of the draft document on Culture, Equity, and Justice. Executive found it meaningful and comprehensive, and expressed enthusiasm and support. The motion was set aside and new motion put forward.

MOVED BY: Heather McFarlane

SECONDED BY: Vincent Samuel

THAT Executive approves the Culture, Equity, and Justice Document be brought forward to the Board for approval for dissemination to registrants.

CARRIED

8.8 Board Education Session Update – October 27, 2021

Elinor confirmed that preparations for the facilitated DEI training session have been finalized and the session will be held from 1:00 – 4:00 p.m. on Wednesday, October 27th via Zoom.

8.9 Draft Board Agenda – October 28, 2021

The agenda was reviewed and finalized.

8.10 Board Meeting Evaluation Results

Feedback overall was very positive. A suggestion to shorten the annual Board orientation session on governance to one hour and put greater focus on scenarios and less on concepts will be implemented going forward.

9.0 Next Meetings

- Executive Meeting – January 13, 2022
- Executive Meeting – March 7 or 8, 2022 (TBD at January meeting)

10.0 Adjournment

There being no further business, the meeting was adjourned at 12:01p.m.

MOVED BY: Heather McFarlane

APPENDIX 1

*** Land Acknowledgement and Commitment to Stronger Engagement**

As an important part of our commitment to reconciliation, the College of Occupational Therapists of Ontario recognizes the traditional territories on which we live and work (physically or remotely) every day, across what is now known as Ontario. This includes distinct groups of First Nations Peoples: Algonquin, Mississauga, Ojibway, Cree, Odawa, Potawatomi, Delaware, and the Haudenosaunee – Mohawk, Onondaga, Oneida, Cayuga, Tuscarora, and Seneca.

Other Indigenous Nations also have long standing relationships with the land in parts of this province including the Wendat, and the Métis Nation.

To meaningfully engage with this community, the College has reviewed the Truth and Reconciliation Commission's (TRC) report. Calls to Action 18-24 addresses the health disparities faced by Indigenous Peoples and how poor health outcomes are linked to the complex histories and ongoing realities of Indigenous peoples in Canada. In particular, we acknowledge how these disparities have been laid bare and magnified by the COVID-19 pandemic. The College and its registrants will work to reduce these health disparities by ensuring that OTs are competent to provide services that the community has a right to and is acceptable to them.



EXECUTIVE COMMITTEE ELECTRONIC MEETING MINUTES

DATE: Monday, October 18, 2021

In attendance:

MEMBERS:

Jennifer Henderson, *Chair*
Allan Freedman
Heather McFarlane
Vincent Samuel

STAFF:

Elinor Larney, *Registrar*

1.0 Revised Committee Composition

With the appointment of Public Member, Sabrina Shaw, the revised 2021-2022 Committee Composition was electronically brought forward for approval.

MOVED BY: Allan Freedman

SECONDED BY: Heather McFarlane

THAT Executive appoints Sabrina Shaw to the Inquiries, Complaints and Reports Committee (ICRC) and the Patient Relations Committee, and that the appointment of Allan Freedman to the ICRC made October 8, 2021, be rescinded.

CARRIED



EXECUTIVE COMMITTEE MINUTES – *in camera meeting*

DATE: Monday, November 29, 2021 **TIME:** 12:00 p.m.– 1:00 p.m. via Zoom

In Attendance:

MEMBERS:

Jennifer Henderson, *Chair*
Allan Freedman
Heather McFarlane
Vincent Samuel

STAFF:

Elinor Larney, *Registrar, Scribe*

1.0 Call to Order

The Chair welcomed everyone and called the meeting to order at 12:04 p.m.

2.0 Public Protection Mandate

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

3.0 Motion to go *in camera*

MOVED BY: Heather McFarlane
SECONDED BY: Vincent Samuel

THAT the Executive meeting move in camera.

CARRIED

4.0 Office Reopening Discussion

Elinor outlined the plan to slowly reopen the COTO offices, which have been closed since March 13, 2020. While the College continues to monitor the effects of the pandemic and public health measures, many offices are slowly returning to on site presence and the College needs to plan also. At this time the College's plan is to slowly return to the office where a final outcome will be an open office, with a hybrid model for ongoing operations. The goal is that full time staff will be in the office for 3 days per week. This will allow a balance of in office and work from home operations, while still promoting enhanced collaboration, innovation and support to new employees with appropriate face-to-face interactions. The plan is for staff to visit the office one time before the end of the calendar year, and then attend the office 1 time per week in January, two times per week in February and by April, three times per week. This timing may need to be adjusted if a 5th wave of the pandemic hits hard.

Some staff have expressed some trepidation about returning to the office, favouring a work from home first strategy. Elinor is trying to work through the issues with staff, however, will want to depend on the Board for their support, if the issues escalate.

It was recommended that the Board be informed of the plan and their responsibilities to support the organization and stay at a strategic, and not operational level.

5.0 *In camera* Minutes

MOVED BY: Allan Freedman

SECONDED BY: Vincent Samuel

THAT the minutes of the in camera meeting come out of camera.

CARRIED

6.0 Motion to come out of *in camera*

MOVED BY: Heather McFarlane

SECONDED BY: Vincent Samuel

THAT the Executive meeting moves out of camera

CARRIED

7.0 Next Meetings

- Executive Meeting – January 13, 2022, 9:00 a.m. – 12:00 p.m. via Zoom
- Executive Meeting – March 7 or 8, 2022 (TBD)

8.0 Adjournment

There being no further business, the meeting was adjourned at 12:49 p.m.

MOVED BY: Heather McFarlane



FINANCE, AUDIT AND RISK COMMITTEE MINUTES

DATE: Friday, September 24, 2021 **TIME:** 9:39 A.M. – 11:27 A.M. via video conference

Page 1 of 4

PRESENT:

Allan Freedman, *Chair*
Paola Azzuolo

GUESTS:

Blair MacKenzie
Usman Paracha

REGRETS:

Michael Dauncey
Aruna Mitra

ALSO PRESENT:

Elinor Larney, Registrar
Seema Singh-Roy, Director, Finance and Corporate Services
Greg Zimnicki, Interim Director, Finance and Corporate Services
Aida da Silva, Coordinator, Finance and Human Resources, *Scribe*

OBSERVERS:

None

1.0 Call to Order

Elinor introduced Seema Singh-Roy to the committee members. Allan and Paola introduced themselves to Seema.

The Chair welcomed everyone and called the meeting to order at 9:39 a.m.

2.0 Public Protection Mandate

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

3.0 Land Acknowledgement Statement

The Chair invited everyone to read and reflect on the Land Acknowledgement Statement.

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: Allan Freedman

THAT the agenda be approved as presented.

CARRIED

6.0 Approval of Minutes

The Chair asked if everyone had reviewed the Finance, Audit and Risk (FAR) Committee draft minutes of Aug 31, 2021 and asked if there were any addition or changes. No addition or changes were required.

MOVED BY: Paolo Azzuolo
SECONDED BY: Allan Freedman

THAT the draft Finance, Audit and Risk Committee minutes of Aug 31, 2021, be approved as presented.

CARRIED

7.0 Audited Financial Statements

The Registrar introduced the auditors, Blair and Usman to the committee members.

The auditor provided an overview of the financial statements and the process. Blair confirmed that the process satisfied the auditing standards and the independence of the process.

The auditor reviewed the statement of financial position and the key drivers of the statement.

The auditor reviewed the statement of operations and various sections affecting the statements.

The Chair concluded the review by stating that he was satisfied with the audit. The auditor invited committee members to ask questions. He responded to all inquiries.

Recommendation: The auditor recommended that the internally restricted reserve fund, 'contingencies' be grouped with the unrestricted in the future. As a contingency fund is no longer supported by Canada Revenue Agency (CRA) as best practice, combining these two funds would serve the same purpose, and would be in line with CRA guidelines. The CRA recommends between 3 and 6 months of expenses. No note on financial statement was required. This recommendation will be brought forward for discussion at a future FAR committee and brought to the January Board meeting for final approval.

Blair presented the Audit Findings Report.

The auditor answered questions regarding the Audit Findings. The auditor answered all questions. Committee members requested a copy of the report and Greg indicated he would share the Auditor Findings report with after the meeting.

7.1 2020-2021 Audited Financial Statements by Blair MacKenzie, Auditor at Hilborn LLP

The Chair asked if there were any additions or changes to the audited financial statements. None were suggested.

The Chair recommended that the financial statements as presented be recommended to the Board for approval.

MOVED BY: Allan Freedman
SECONDED BY: Paola Azzuolo

THAT the 2020-2021 draft financial statements be recommended to the Board for approval as presented.

7.2 In Camera

Committee declined the offer by the Chair to go in camera.

The auditors, Blair MacKenzie and Usman Paracha, left the meeting.

7.3 Auditor Evaluation with Management

The Chair asked Elinor if there were concerns regarding to reappoint the same auditing firm, Hilborn LLP. Management indicated that their performance was satisfactory and that no outstanding issues existed. Management reserved full judgement until the fees were provided, at that time the relationship would be reassessed. Further discussion to be brought forward to the January FAR and Board meetings.

8.0 Financial Report

8.1 FY21/22 Q1 Financial Report

The Interim Director, Finance and Corporate Service reviewed the Q1 statement of financial position, statement of operations and statement of reserve funds with FAR committee members, including the briefing on budget to actuals.

The Chair asked members if there were any questions, comments, or concerns to the Q1 FY21/22 statements. All questions were addressed.

MOVED BY: Allan Freedman
SECONDED BY: Paola Azzuolo

THAT the statement of financial position, statement of operations and statement of reserve funds for Q1 be recommended to the Board for approval as presented.

9.0 Investment Report

The Interim Director, Finance and Corporate Services, reviewed the investment briefing note and the investment options available to College under our investment policy.

Members were informed that steps were underway to transfer all banking authorizations from the Interim Director to the new Director of Finance and Corporate Service, Seema Singh-Roy.

10.0 Cyber Insurance Coverage

10.1 5 Additional Coverage for First-Party Cyber Insurance

The Interim Director, Finance and Corporate Services discussed first-party cyber insurance. Members were informed that premiums have increased significantly over the past year. Options for insurance coverage to cover cyber-attacks were reviewed.

The Chair requested clarification on if an increase to the Directors and Officers Liability Insurance policy was advisable to protect directors and staff. The Registrar indicated that the College has the minimum required coverage. The Interim Director, Finance and Corporate Services indicated that we would review our current coverage and report back to FAR in the new year with additional analysis.

The Chair asked for motion that accepts to maintain the current cyber insurance coverage.

MOVED BY: Allan Freeman
SECONDED BY: Paola Azzuolo

THAT the decision to maintain the current cyber insurance coverage be accepted.

11.0 Next meeting

The Interim Director, Finance and Corporate Services suggested rescheduling the next meeting date, January 5, 2022, to the following week. In addition, he suggested rescheduling the March 16, 2021 FAR Committee meeting to allow the College time to close the Q3 books.

The Registrar discussed the possibility that a new public member might join the FAR committee.

The next Finance, Audit and Risk Committee will be held on January 11, 2022.

The Chair requested that the additional document, as per item 7.0, from the auditor to be sent to all committee members.

12.0 Adjournment

There being no further business, the meeting was adjourned at 11:27 am

MOVED BY: Paola Azzuolo

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

CARRIED

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 previous 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 the Board oversees the College’s strategic plan, committees, finance, risk, and Regulated Health Professions Act (RHPA) compliance and these 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).

Response Compliance: Percent of decision letters sent to registrants on time as per the Regulated Health Professions Act (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: Jennifer Henderson

Strategic Priorities: Public Confidence, Quality Practice

Workplan 2021/2022	Possible RHPA and or Governance model changes.
	Board Orientation, Education, and Policy Review.
	Oversight of Risk Management and Registrar.
	2022 Elections of Board Members.
	Essential Competencies for Occupational Therapists in Canada Redevelopment (CORECOM).
	Exam and Accreditation (high level oversight monitoring).

Q1	Committee Activities: Two meetings held.: 1) <u>June 11, 2021</u> , reviewed the risk management report, annual risk register, annual registrar performance evaluation process, revised Medical Assistance in Dying document, new Virtual Services document, proposed key messages related to Diversity, Equity and Inclusion, new Refund Policy; discussed progress of the standards revisions and streamlining project and finalized plans for the Board education session. 2) <u>July 29, 2021</u> , discussed the outcome of the annual registrar performance evaluation. During Q1 the Board approved the following documents from Practice Subcommittee (via Executive): Medical Assistance in Dying, Virtual Services, and Key Messages on Diversity, Equity, and Inclusion document development. The Refund Policy for registration was also approved by the Board.
	Decisions Not Requiring Board Approval: Annual risk register and risk management report, annual registrar performance evaluation process and outcome.
	Decisions Requiring Board Approval: Annual Report, 2020-2021, proposed amended by-laws, agents of the College policy, Culture, Equity, and Justice Practice Document.

Q2	Committee Activities: Two meetings and 1 electronic motion: 1) <u>October 8, 2021</u> , reviewed risk management report, annual report, revised Policy to Approve Agents of the College, and new Culture, Equity, & Justice document; discussed vaccine mandate and changes to committee composition and finalized Board education session 2) <u>October 18, 2021/Electronic Motion</u> : approved further changes to the committee composition, and 3) <u>November 29, 2021: In camera meeting</u> , held discussion on office reopening.
	Decisions Not Requiring Board Approval: risk report, committee appointments.
	Decisions Requiring Board Approval: vaccine mandate, annual report, Policy to Approve Agents of the College, and Culture, Equity, and Justice.

Governance

Chair: Jennifer Henderson

Strategic Priorities: Public Confidence, System Impact

Workplan 2021/2022	Consolidate and update conflict of interest policy.
	Develop an online orientation program for Board and Committee Members prior to election or appointment.
	Make bylaw changes to support governance modernization.
	Develop new application forms for Board elections and Committee appointments.

Q1	<p>Committee Activities: Two meetings: <u>June 1, 2021</u>: Annual Committee orientation session was conducted by staff. A revised and consolidated Conflict of Interest policy was presented which included a declaration of interest form. The Committee provided a final review of the proposed Committee competencies that are in addition to the Board Competency Framework previously approved by the Board. A set of competencies for each College Committee was determined and is based on an in-depth evaluation of the nature of the work of each committee, and discussions with individual program managers and staff. <u>June 14, 2021</u>: An emergency meeting was convened to discuss a letter from the Ministry of Health dated June 8, 2021, requesting feedback and recommendations by June 30th on governance reform. The Committee reconfirmed their support on governance reform and provided feedback to staff to prepare a response to the ministry acknowledging that the Board continues to support governance modernization. The College’s response was submitted to the Ministry and shared with all Board Directors.</p>
	<p>Decisions Requiring Board Approval: Conflict of Interest Policy, Committee Competencies.</p>

Q2	<p>Committee Activities: One meeting: <u>September 9, 2021</u>: Following direction from the Board at the June meeting, a second revised version of the conflict of interest policy was shared. The proposed version removes any references to declaration of interest as well as a register of interest. The updated policy includes a questionnaire asking five questions for Directors and Committee members to complete annually. A draft version of the Skills and Diversity Matrix was presented. This is multi-faceted tool and good governance practice used by boards which provides a comprehensive snapshot of the current skills and knowledge. The different categories and rating system for each competency was discussed and Committee provided feedback and suggestions on how to implement the tool. The Committee directed the Skills and Diversity Matrix tool be brought forward to the Board meeting in October 2021.</p>
	<p>Decisions Requiring Board Approval: Conflict of Interest Policy, Skills and Diversity Matrix tool.</p>

Finance, Audit and Risk

Chair: Allan Freedman

Strategic Priorities: Public Confidence, System Impact

Workplan 2021/2022	Review: quarterly financial reports and annual projected budget for recommendation to the Board; draft audited financial statements for recommendation to the Board; updated five-year financial forecast; internal controls matrix; risk register to ensure all appropriate risks are identified and sufficiently mitigated; investment portfolio to determine if policy changes are warranted; and property/non-liability and liability/crime/E&O insurance coverages to assess sufficiency.
	Review and update policies governing financial, investment and risk management matters.
	Evaluate auditor performance and determine if re-appointment or selection of new auditor is appropriate; recommend to the Board.

Q1	Committee Activities: Met on <u>August 31, 2021</u> . Confirmed the work plan for the year. Reviewed preliminary draft audited financial statements and recommended changes to notes to clarify explanations. The five-year financial forecast was provided for discussion as to whether it should be expanded to include different forecasting scenarios; further refinement to be performed and re-presented to the Committee later. The investment portfolio was provided for information purposes. Status of the documentation project for the internal controls matrix was reported to the Committee along with management reporting that internal controls are operating effectively.
	Finance Report: The five-year financial forecast was satisfactory, requiring no action.
	Risk Report: This was not discussed as the Committee needs to seek input from other committees regarding oversight responsibilities.
	Decisions Requiring Board Approval: None.

Q2	Committee Activities: Met on <u>September 24, 2021</u> . Blair Mackenzie (auditor) attended the meeting and reviewed the audited financial statements with the committee. The auditor answered questions and suggestions from the committee to make the report clearer. The decision to assess the relationship with the auditor was postponed to January. Agreed to recommend the approval of the 2021 Financial Statements to the Board. The fiscal year 2021/2022 Q1 Financial Report was reviewed and approved by committee. The College’s Q1 Investment Report was provided for information purposes. The committee discussed the merit of acquiring additional coverage for first-party cyber insurance. The committee chose not to purchase additional coverage, as our current insurance coverage and IT infrastructure was deemed to provide the necessary safeguards.
	Finance Report: The FY21/22 Q1 Financial Report was approved; no follow up action was required.
	Risk Report: This was not discussed as the Committee needs to seek input from other committees regarding oversight responsibilities.
	Decisions Requiring Board Approval: FY21/22 Q2 Financial Report, ES Project Update Budget Request, Reclassification of Restricted for Contingency Fund with Unrestricted Fund on Financial Statements, Auditor Evaluation.

Registration

Chair: Donna Barker

Strategic Priorities: Public Confidence, Qualified Registrants

Registration Legend:

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

Workplan 2021/2022	Registration Committee policy review.
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Q1	Metrics												
	6454 (6480) Registrants				Application Processing Time 56.1 (Avg in Days)			Practicing without a Certificate	Liability Insurance			Expired Certificates	
	82 (75) Certificates Issued			Resigned	CAN	IE	Returning		Didn't Update	Lapse	I&R Referral	Provisional	Temporary
	CAN	IE	Returning										
	24	5	53	62 (255*)	38	142.8**	32.6	2	0	1	1	3	0
	Commentary: *extended renewal period in FY 2020 resulted in higher number of registrations in Q1 FY 2020 ** shortest duration was 18 days and longest was 315 days.												
	Cases						Meetings Held	Response Compliance	HPARB Appeals	Policies			
	Type		New	Resolved	Avg Case Time					Updated	To Review		
	Currency		1		95 days		1	100% (1/1)	0 Reviewed N/A Upheld	0/18	18		
	Education												
Examination			1										
Language													
Second Provisional Certificate		2											
Suitability to Practice		1											
Outcomes	Issue certificate after successful completion of the National Occupational Therapy Certificate Examination.												
Committee Activities: The committee met on <u>August 23, 2021</u> to review an application for a certificate of registration. Joshua Theodore was reappointed as a Professional Committee Appointee of the Registration Committee for a second three-year term commencing on August 1, 2021.													
Decisions Requiring Board Approval: None.													

Q2	Metrics												
	6684 (6480) Registrants				Application Processing Time 25.4 (Avg in Days)			Practicing without a Certificate	Liability Insurance			Expired Certificates	
	304 (267) Certificates Issued			Resigned	CAN	IE	Returning		Didn't Update	Lapse	I&R Referral	Provisional	Temporary
	CAN	IE	Returning										
	232	6	66	72 (60)	21.8	91.8	32.2	-	86	66	4	0	0
	Commentary: Typical increase in new registrants during Q2 as new graduates of occupational therapy programs apply.												
	Cases					Meetings Held	Response Compliance	HPARB Appeals	Policies Updated				
	Type		New	Resolved	Avg Case Time								
	Currency			1	92 days	2	100% (2/2)	0 Reviewed N/A Upheld	8/18				
	Education		1										
Examination													
Language													
Second Provisional Certificate			2										
Suitability to Practice		2*											
Outcomes	*1 suitability to practise case pending from Q1, Issue certificate with additional training = 1, Issue certificate with TCLs = 1, Deferral pending additional information = 1 (applicant has since withdrawn application).												
Committee Activities: The Committee met on <u>September 15</u> and <u>October 18, 2021</u> . The Committee reviewed and approved 8 policies with updates for plain language, currency, relevancy, and diversity, equity, and inclusion. The Committee was briefed on the Office of the Fairness Commissioner (OFC)'s newly launched Risk-Informed Compliance Framework, this information was provided to the Board at its September 2021 meeting.													
Decisions Requiring Board Approval: None.													

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 2021/2022	Support I&R staff with the development of a new registrant-centric system that allows for accurate, informative reporting on ICRC related activities to help inform regulatory functions.
	CORECOM project – receive training on the forthcoming National Competencies prior to implementation and review website to ensure it is consistent with any Competency-related changes.
	Arising out of quality improvement commitments given in the 2020 CPMF, provide input into the Sharing of Information with Third Parties Policy to be developed.

Q1	Cases				Meetings Held	Response Compliance	HPARB Appeals
	Type	New	Resolved	Avg Case Time			
	Registrar Reports	4 (3)	2 (3)	322 (377) days	Panel A = 2 Panel B = 1 All ICRC = 0	14 days: 100% 150 days: 100%	1 Reviewed 1 Upheld
	Registrar Administrative Action	0 (1)	4 (1)	N/A			
	Complaints	3 (4)	7 (4)	181 (194) days			
	Outcomes	ICRC: No Risk: 5, Low Risk: 3, Moderate Risk: 1, High Risk: 0 Registrar: No Risk: 1, Low Risk: 3, Moderate Risk: 0, High Risk: 0					
	Commentary: During Q1, two of the four members of the I&R team left the College to pursue other opportunities, and another took a temporary leave to attend to a personal emergency. As of Q2, the program has a full staff complement, but these situations, together with work on the ES System project, have impacted active investigations' case completion times. The I&R team expect to have the program operating at its usual efficiency by late Q3/early Q4.						
	Committee Activities: Meetings held on <u>June 3, 2021</u> , <u>July 15, 2021</u> and <u>August 26, 2021</u> to review and decide on cases.						
	Decisions Requiring Board Approval: None.						

Q2	Cases			Meetings Held	Response Compliance	HPARB Appeals
	Type	New	Resolved			
	Registrar Reports	15 (1)	1 (8)	175 (401) days	Panel A = 1(1) Panel B = 2(0) All ICRC = 0(2)	(0) Reviewed (N/A) Upheld
	Registrar Administrative Action	0 (1)	4 (4)	N/A		
	Complaints	8 (7)	1 (4)	271 (212) days		
	Outcomes	ICRC: No Risk:0, Low Risk:1, Moderate Risk: 1, High Risk: 0 Registrar: No Risk:0, Low Risk: 4, Moderate Risk: 0, High Risk: 0				
	Commentary: There has been a significant reduction in case time on Registrar’s reports. These numbers are unrealistically skewed by a couple of cases that were administratively closed. For the resolved complaint, the delay in the finalisation of this was due to factors outside of the control of staff and the ICRC. As of October 26 th we are receiving Vaccination-related termination reports. The team is working on uniform response and approach to these matters.					
	Committee Activities: Committee met on <u>October 17</u> , <u>November 18</u> , and <u>November 22</u> . The Committee effectiveness Survey was completed, and feedback will be provided to the committee in Q3. One new public member was appointed to the ICRC.					
	Decisions Requiring Board Approval: None.					

Quality Assurance (QA)

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 referred.

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

Non-Compliance (NC): OT did not complete one of the required tools by the completion deadline.

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

Workplan 2021/2022	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 2022 Prescribed Regulatory Education Program (PREP) final content.
	Oversight of integration of new competency assessment process into the QA program.
	Oversight of risk-based selection and screening tool pilot.

Q1	Metrics									
	Competency Assessment							Annual Requirement Completion*		
	Risk-Based Selection	PPA Directed	Deferrals	Screening Pending	PPA Pending		SA	PDP	PREP	
	110 (0)	0	0	110	Selected	Directed	115 of 3607	4 of 6423	300 of 6423	
					110	0	3%	<1%	5%	
	Committee: Cases / Decisions					Meetings	Statutory Compliance	Judicial Reviews	Policies	
	Type		Pending	Completed	Avg Case Time				Updated	To Review
	PPA Selected		0	9	106 days	1	100% (10/10)	0	2	17
	PPA Directed		0	0						
	Non-Compliance (NC)		1	1						
	Outcomes	NC (1): Registrant issued notice of intention to issue a SCERP. PPA (9): 4 Take No Action (TNA) (including 3 perfect scores), 5 TNA with recommendation.								
	Commentary: The screening pilot was launched during this quarter. This involved 110 registrants selected for both screening and PPA.									
Committee Activities: Quality Assurance Subcommittee met on <u>June 8, 2021</u> and <u>June 28, 2021</u> for orientation, to receive program updates and for training on a new approach to develop case scenarios for the screening tool. The screening tool was developed in August 2021.										

<p>For the screening tool pilot all selected registrants will be participating in a peer and practice assessment regardless of screening outcome. <u>Quality Assurance Committee</u> met on <u>July 6, 2021</u>. Cases: 9 were decided, and staff supported Committee to implement a more streamlined case review process; Policies: approved an updated QA compliance policy and the combining of two outdated policies into one: Competency Reports, Outcomes and Decisions Policy.</p>
<p>Decisions Requiring Board Approval: None.</p>

Q2	Metrics									
	Competency Assessment						Annual Requirement Completion*			
	Risk-Based Selection	PPA Directed	Deferrals	Screening Completed	PPA Pending		SA	PDP	PREP	
	0	0	30 screening 10 PPAs	80	Selected	Directed	6218 of 6361	64 of 6361	3513 of 3569	
					76	1	97.8%	1.0%	98.4%	
	Committee: Cases / Decisions					Meetings	Statutory Compliance	Judicial Reviews	Policies	
	Type		Pending	Completed	Avg Case Time				Updated	To Review
	PPA Selected		76 (4)	0 (0)	(N/A)	2	(N/A)	(N/A)	0	20
	PPA Directed		1	0 (0)						
	Non-Compliance (NC)		20 (0)	0 (0)						
Outcomes	No cases were decided by committee in Q2.									
Commentary: Leanne Worsfold is acting QA Manager and Lesley Krempolec will start the new position in February 2022. During this Quarter the Screening Pilot was completed with 80 registrants – 30 deferrals and one (1) exemption were granted by staff following the established policy.										
Committee Activities: QAC met on <u>November 8</u> and <u>November 10, 2021</u> , to discuss the screening tool standard-setting process and the root causes. The Committee approved “in principle” the screening process, noting required changes to the root cause definitions and the case questions. The Committee also requested additional information including collated data and registrant scores from the screening tool pilot to support decision-making related to the screening tool threshold. QAC Subcommittee met on <u>November 15, 2021</u> , to review and provide feedback on the 2022 PREP Module.										
Decisions Requiring Board Approval: QAC is bringing forth the two (2) new QA-subcommittee members for a three (3) year appointment.										

Discipline

Chair: Donna Barker

Strategic Priorities: Public Confidence, Quality Practice

Workplan 2021/2022	Ensure discipline processes are discharged in a timely and procedurally fair manner.
	Annual orientation and training and ensure new members receive HPRO’s 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.

	Case Status			Case Time	Outcomes	Response Compliance	HPARB Appeals
	New	Pending	Resolved				
	0	0 (1)	1 (0)				
Q1	Commentary: The updated <i>Discipline Committee Rules of Procedure</i> , as approved in March 2021, were published in both French and English on the College’s website. The Divisional Court appeal in <i>COTO v. SZ</i> remains outstanding with no update.						
	Committee Activities: The Committee received orientation and training together with the Fitness to Practise Committee from external legal counsel. Members of the panel selected to hear <i>COTO v. JS</i> , also received additional training from the same lawyer who acted as Independent Legal Counsel. On <u>August 18, 2021</u> , a hearing into <i>COTO v. JS</i> was held electronically (via Zoom). The hearing proceeded by way of an Agreed Statement of Facts (ASF) and Joint Submission on Penalty (JSP). The Panel accepted the ASF and JSP and found that Ms. JS committed acts of professional misconduct. A 4-month suspension was imposed together with 2 TCLs being placed on Ms. JS’s certificate of registration. The Panel’s written reasons for its decision were not issued in Q1.						
	Decisions Requiring Board Approval: None						

	Case Status			Case Time	Outcomes	Response Compliance	HPARB Appeals
	New	Pending	Resolved				
	1(1)	0(1)	0(0)				
Q2	Commentary: 1 new case had been referred to the disciplinary committee. The hearing is estimated to proceed in late spring, early summer of 2022. The Divisional Court appeal in <i>COTO v. SZ</i> remains outstanding with no update.						
	Committee Activities: The Panel’s written reasons for its decision in <i>COTO v. JS</i> were issued in Q2.						
	Decisions Requiring Board Approval: N/A.						

Patient Relations

Chair: Michelle Stinson

Strategic Priorities: Quality Practice, Public Confidence

Workplan 2021/2022	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 annually to OT students.

Q1	Funding Applications: 1 newly approved application. 0 resolved applications.
	Commentary: For the first time in College history, there are 2 persons approved to access, and using, the College Sexual Abuse Funding Program.
	Committee Activities: The Committee held 1 meeting on <u>June 23, 2021</u> , the purpose of which was to review an application for funding.
	Decisions Requiring Board Approval: None.

Q2	Funding Applications: 0 new applications received.
	Commentary: No cases received.
	Committee Activities: The meeting scheduled for Q2 was cancelled and rescheduled for Q3.
	Decisions Requiring Board Approval: None.

Fitness to Practise

Chair: Neelam Bal

Strategic Priorities: Quality Practice

Workplan 2021/2022	Should a referral be received, ensure fitness to practise processes are discharged in a timely and procedurally fair manner.
	Ensure committee members receive orientation and training annually.

Q1	The Committee received orientation and training together with the Discipline Committee from external legal counsel during Q1.
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Q2	No cases or activity to report.
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Practice Subcommittee

Chair: Heather McFarlane

Strategic Priorities: Quality Practice, System Impact

Workplan 2021/2022	Alignment and streamlining of Standards 2021/2022 - Standards for Consent, Record Keeping, Psychotherapy under review.
	Culture, Equity, and Justice Document Development and launch.
	Privacy Document Development.
	Coroner’s Request – Guidance to OTs about the dangers of sit to stand recliner chairs.

Q1	391 (329) Inquiries			Same Day Response	Top OT Themes	Top Public Themes	Documents Completed
	OT	Public	Other				
	79% (86%)	4% (4%)	17% (10%)	95% (93%)	Record Keeping Jurisdiction Consent	Record Keeping Jurisdiction Students / Provisional Practice	Virtual Services Decision-Making Framework Medical Assistance in Dying
<p>Commentary: <u>Board Decisions:</u> In this quarter, the Board approved the finalized Virtual Services, the Decision-Making Framework and MAID documents, along with the key messages for the development of the new practice document on diversity, equity, and inclusion.</p> <p><u>Practice Activities:</u> Inquiries related to COVID-19 decreased slightly in June and July and increased again in August regarding vaccination. Practice created a Q & A to assist OTs in managing questions from clients about sharing their vaccine status. Calls about jurisdiction and virtual services remain consistent as OTs continue to weigh appropriate delivery options. Practice collaborates with Policy to review Ministry of Health COVID 19 Directives and public health information to understand and communicate any impact to OT practice. Practice provided support to four 2nd year OT students who assisted with the development and revisions to practice documents. <u>Outreach:</u> presented to McMaster 2nd year OT students about the complexities of entering practice.</p> <p>Committee Activities: Practice Subcommittee met by videoconference on <u>July 20, 2021</u>. Practice documents currently under review align with the Subcommittee’s approved 2021/2022 workplan.</p> <p>Decisions Requiring Board Approval (Through Executive Committee): None.</p>							

Q2	507 (492) Inquiries			Same Day Response	Top OT Themes	Top Public Themes	Documents Completed
	OT	Public	Other				
	83% (79%)	3% (<1.0%)	14% (20%)	96% (96%)	Record Keeping, Jurisdiction, Private Practice	Conflict of Interest, Consent, Ethical Conduct	Culture, Equity and Justice (release scheduled for January 2022).
<p>Commentary: There has been an increase in practice inquiries related to record keeping, jurisdiction, and starting a private practice. Practice continues to monitor information about COVID 19 and attends the Ministry of Health updates. Practice has been working on incorporating the newly released competencies and culture, equity, and justice language into the Standards as they are reviewed and updated. Practice had 4 students over Q2, ending in Q3. As part of the review for the Standards for Psychotherapy, the College engaged a panel of OTs from across the province who met virtually 3 times to provide insight into the development of the updated document and an accompanying resource. Outreach this quarter focused on presenting foundational information to 1st year students at Toronto, Queen's, Western, Ottawa, and McMaster Universities.</p>							
<p>Committee Activities: Practice Subcommittee met by videoconference on <u>September 21st, 2021</u>. Practice documents currently under review align with the Subcommittee's approved 2021/2022 workplan to streamline the Standards of Practice.</p>							
<p>Decisions Requiring Board Approval (Through Executive Committee): Coroner's Report resource, 2 Professional Committee Appointments, and 1 Reappointment.</p>							



BOARD MEETING BRIEFING NOTE

Date: January 27, 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 not be incomplete or inappropriate. The Board has previously delegated the oversight of the Risk Management Program to the Executive Committee. However, with the inception of the Finance, Audit and Risk Committee, a determination needs to be made about how to manage this process going forward. It may be that the Finance Audit and Risk Committee focuses on financial and operational risks, and the Executive Committee continues to monitor Quality and Strategic Risks. This has yet to be decided.

The risk register in its entirety was reviewed by Executive at their June 2021 meeting. (it is a large multi-page excel spreadsheet). It has changed quite a bit, as some risks have been removed as they are no longer material, and some have been removed for other reasons. We have added a few new ones too. 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
Risk:	<p>Regulatory Modernization</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). The first report was submitted early in 2021, and while the College did not receive specific feedback on our submission, a new version of the reporting requirements has been received. The 2021 submission is due March 2022.</p> <p>At this time, no new governance modernization initiatives have been put forward by government.</p>
Control Procedure(s)	<ol style="list-style-type: none"> 1. Membership with Health Profession Regulators of Ontario (HPRO) 2. Governance objective on the strategic plan. 3. New ongoing Governance Committee with plan to align governance structures and processes with best practices. 4. Establishing and sustaining positive government relationships. 5. Collaborating with the Ministry of Health (MOH) on the College Performance Measurement Framework
Action Plan & Monitoring Process	<p>Monitor through:</p> <ol style="list-style-type: none"> 1. HPRO meetings and working group participation 2. Ministry updates 3. College networking updates 4. Governance Committee reports at Council Meeting <p>Action Plan:</p> <ol style="list-style-type: none"> 1. Work plan developed to implement any missing processes required by the CPMF. 2. Governance Committee work will help to fulfil some requirements. 3. The College has the updated report template to complete for the 2021 year and is working through the changes, new format, and updated requirements. 4. As part of the enterprise system, performance indicators and requirements that relate to the CPMF have been included.

BOARD MEETING BRIEFING NOTE

Risk Category	QUALITY
Risk:	OTs with competency deficits may be continuing to practice, unchecked by the College, as the Quality Assurance (QA) program is undergoing redesign. The updated National Competencies require QA program tool updating.
Control Procedure(s)	<ol style="list-style-type: none"> 1. The QA program annual tools (SA, PDP and PREP) are operating as usual for 2021. 2. Monitoring of compliance metrics (MyQA) with mandatory annual QA requirements is ongoing. 3. Liability insurance requirements for all OTs being monitored, as a risk mitigation strategy. 4. Complaint mechanism in place, as a risk mitigation strategy. 5. The screening step was piloted in September 2021 with 78 registrants and those selected have peer assessments scheduled from November to May. 6. All competency assessments deferred or delayed from 2020 have been initiated or completed. 7. New competency assessment selection process (Step 1) commenced in March 2021. 8. A vendor has been working with the College to assist with competency integration and SA/PDP and Peer Assessment changes. 9. A Project Manager is assisting with the National PREP for competency education and for integration of the new Competencies for Occupational Therapists in Canada (2021), in 2022.
Action Plan & Monitoring Process	<p>Monitor through:</p> <ol style="list-style-type: none"> 1. Compliance with mandatory requirements, case reviews by QAC 2. Competency assessment project progress and approval by Quality Assurance Committee 3. Project progress updates through Quarterly Performance Report <p>Action Plan:</p> <ol style="list-style-type: none"> 1. New Competency Assessment screening step approved by QAC and was completed in September 2021 with 78 registrants (32 deferred). 2. Additional peer assessors were retained to build capacity. More will be hired in early 2022 to meet program needs. 3. Policies relating to the peer assessment process are being reviewed or updated to reflect program changes.

BOARD MEETING BRIEFING NOTE

Risk Category	OPERATIONAL
Risk:	Enterprise system project development and implementation is underway, however, this project has put extra demands on staff. Staff turnover has created organizational stress. In addition, as this project unfolds, the costs to develop and implement this project are expected to increase, from the costs projected in March 2021. In addition, the pandemic may strain resource availability including both staff and vendors.
Control Procedure(s)	<ol style="list-style-type: none">1. Dedicated resources for IT operations2. External vendors providing support3. Contracts with vendors with service level agreements4. Security audit completed. Priority actions resolved.5. Experienced Project manager monitoring and facilitating the mitigation of increasing costs.
Action Plan & Monitoring Process	Action Plan: <ol style="list-style-type: none">1. Enterprise-wide System Phase 3, implementation, underway for the 2021-2022 fiscal year2. External project manager in place and work is progressing. Plans have been refined and timelines adjusted and may need to continue to be adjusted as the project progresses.3. Ongoing financial reserves to be reviewed for development and maintenance of this critical College infrastructure4. Contract with new vendor, Gestisoft, is now in place.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.6. Cost containment efforts are underway.7. The Board will be kept informed as this project progresses.

BOARD MEETING BRIEFING NOTE

Risk Category	OPERATIONAL
<p>Risk:</p>	<p>College operations disrupted as a result of a pandemic (i.e., COVID-19) Staff have now been operating at home for over 20 months, and there is much trepidation about any return to the office. The Board and committees have been operating virtually and future plans need to be made as the impact of the pandemic lessens. However, the new Omicron variant has stalled plans for a return to the College offices, and the impact of this new variant is undetermined.</p>
<p>Control Procedure(s)</p>	<ol style="list-style-type: none"> 1. Pandemic planning documentation revised and updated 2. Technology in place to support operational functioning remotely 3. College Pandemic task force in place to triage decision-making 4. Staff Vaccine policy in place.
<p>Action Plan & Monitoring Process</p>	<p>Monitor through:</p> <ol style="list-style-type: none"> 1. Regular calls with stakeholders and pandemic task force 2. Practice team provides regular updates about challenges experienced on front line to support College priorities and communications 3. Regularly reviewing Ministry directives and guidelines to inform College communications and decisions impacting stakeholders 4. Regular monitoring of Ministry of Health actions through scheduled updates <p>Action Plan:</p> <ol style="list-style-type: none"> 1. Ongoing review and monitoring of legislation to inform decision-making 2. Ongoing discussions regarding registrant challenges to further inform decision-making 3. Documents developed to assist occupational therapists to manage many of the practice changes they are experiencing 4. Updating and documenting of Pandemic plan 5. Plans for COTO office safe operations complete and will be reviewed prior to re-opening on a larger scale. 6. Vaccination policy in process for Board and Committees. 7. Will monitor for updates to definition of ‘fully vaccinated’, should that include the third dose in the future. This will impact the vaccination policies.



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Executive Committee
Subject: Risk Management Process

Recommendation:

THAT the Board approves that the Executive Committee oversee the risk management program of the College, including assigning specific risks to other committees for further work as needed.

Issue:

Now that the Finance, Audit and Risk Committee is well underway, reviewing the risk management program and the involvement of Board Committees is necessary. The Finance Audit and Risk Committee believe that review of risk is a larger issue that needs broader oversight, so a re-assignment of this work may be appropriate.

Link to Strategic Plan:

Our strategic plan includes 1.5 College operations are transparent, effective, and efficient in service and protecting the public interest. 1.5.2 Principles of risk management are applied to policy and program decision making.

Why this is in the Public Interest:

Ensuring that the College is operating with a focus on risk management is important to continue to provide the public with effective services.

Background:

The College's risk management program has been in place for a few years and is still undergoing constant review and improvement to its processes. Feedback from the Board about the program has been positive and the Board has felt that the information it receives about the risks to the organization have been thought through and clear. There is both a policy and a guideline for the risk management program that was established in 2017. The policy was updated in 2018. (attached)

Currently the college maintains a risk register where all risks that have been identified are listed. Each risk has its control procedures - the processes in place at the college to prevent the risk event from occurring, as well as further strategies for mitigation of any residual risks.

Risks are reviewed on a regular basis by staff and are brought to the attention of Executive and Council if the level of risk is at the high or critical level, once all strategies to mitigate the risk are applied and the risk remains high. The risk register in its entirety has been reviewed once per year by Executive.

Discussion:

Now that the Finance Audit and Risk Committee (FAR) is in place, one of their functions, as outlined in their terms of reference, is to review risks to the College. This committee was envisioned to retain oversight of the entire risk management program. However, the risks that they would likely deal best with are the finance and operational risks. It may not be appropriate for this committee to take on the entire task of managing the risk register as they are focused on the financial risks most closely. In addition, all committees of the college should be discussing and reviewing risks as they arise in their work. At this time in the College's governance evolution, it may be most appropriate to have the Executive Committee continue to manage oversight of the risk management program, as delegated by the Board, and to work with any relevant committee as needed.

As the Chair of the Finance Audit and Risk Committee is on Executive, (and the chair of Governance may also be on Executive) there is a built-in way to ensure that each committee is aware of what the other committees are managing.

Implications:

If the Board agrees with having the Executive Committee continue to take responsibility for oversight of the College's risk management program, the terms of reference for the Finance Audit and Risk Committee, as well as the Executive Committee will be adjusted to reflect this decision. These will come to the March Board meeting for approval.

Attachments:

1. RL12 Risk Management Policy



Policy Type: Registrar Limitations
Policy Title: Risk Management
Reference: Draft RL12
Date Prepared: January 2018
Date Revised:
Date Reviewed

Information on risks to aid Council in discharging its risk management oversight responsibilities shall not be incomplete or inappropriate.

Accordingly, the Registrar will not allow the dissemination of risk management information that:

1. Contains incomplete or inaccurate details on existing and emerging risks facing the College.
2. Fails to provide the likelihood and impacts of the risks.
3. Fails to highlight actions taken or in progress to mitigate the effects of the risks.

Accordingly, the Registrar will also not:

4. Fail to comply with processes, procedures and systems for risk management.



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Finance, Audit and Risk Committee
Seema Singh-Roy, Director, Finance and Corporate Services
Subject: FY21/22 Q2 YTD Financial Report

Recommendation:

THAT the Board receives the FY21/22 Q2 YTD Financial Report as presented.

Issue:

To review the year-to-date financial results of the College for fiscal year 2021/2022 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 November 30, 2021
 - **Statement of Operations** for the period June 1, 2021, to November 30, 2021
 - **Statement of Reserve Funds** as at November 30, 2021

Discussion:

Highlights of Statement of Financial Position:

(Please refer to the attached Statement of Financial Position as at November 30, 2021)

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

- 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

BOARD MEETING BRIEFING NOTE

FY21/22 Q2 YTD Financial Report

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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 in June 2021, 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 HST payable has an immaterial amount outstanding owing to the CRA. The College will receive a \$20,117 refund, which is included in our Accounts Receivable balance. In the current fiscal year, we are required to report and remit our HST filings on a monthly basis. This is due to the delayed annual renewal fees collected in the prior fiscal year (August 2020). As we received these, plus our normal annual renewal fees in May 2021, both in the same fiscal year, we were above the \$5 million revenue threshold as per the CRA which requires monthly remittances/reporting. We anticipate a return to normal quarterly reporting in the next fiscal year.
- Deferred registration fees consist of funds that are collected in one fiscal year but recognized as revenue in the following fiscal year. A portion of the current amount represents the annual renewal fees collected in fiscal year 2020/2021 and fiscal year 2021/2022. These funds are applied evenly at a rate of \$1,039,299 per quarter. The next allocation will be at the end of February 2022. The significantly higher balance in this account as compared to the prior year is a result of reinstating the May 31 payment deadline. In the prior year, with the delayed payment options provided, revenue was recognized immediately once received.

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

- No additional investments in fixed assets have been made in fiscal year 2021/2022. The decrease in the amount invested in fixed assets is due to depreciation.
- A decrease in the excess of revenues over expenses for the period over the prior year is due to last year's extension of the annual renewal deadline. Instead of smoothing the recognition of deferred registration fees in the prior fiscal year, renewal fees collected were recognized in income immediately.

Highlights of Statement of Operations:

(Please refer to the attached Statement of Operations for the period of June 1, 2021, to November 30, 2021)

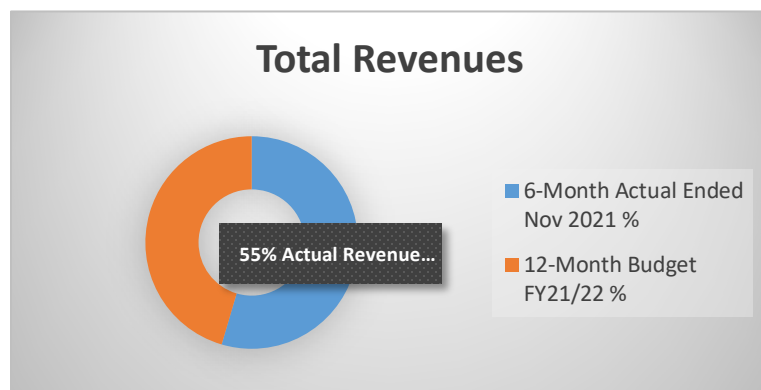
The presentation of the Q2 Statement of Operations has been adjusted to better reflect operational expenditures versus budget. Going forward, the College will present the quarterly year-to-date actual spend against the 12-Month Budget for the fiscal year being presented. This change is provided to better allow committee members the ability to assess and track the College's spending trends. With this view, a favorable six-month position is when expenditures are less than 50% or revenues are over 50%.

The excess of revenues over expenses for the period June 1, 2021 to November 30, 2021 is \$366,337. The College's budget projects a deficit for the fiscal year of \$130,419, or, 2.9% of total revenue which will be funded from the unrestricted fund.

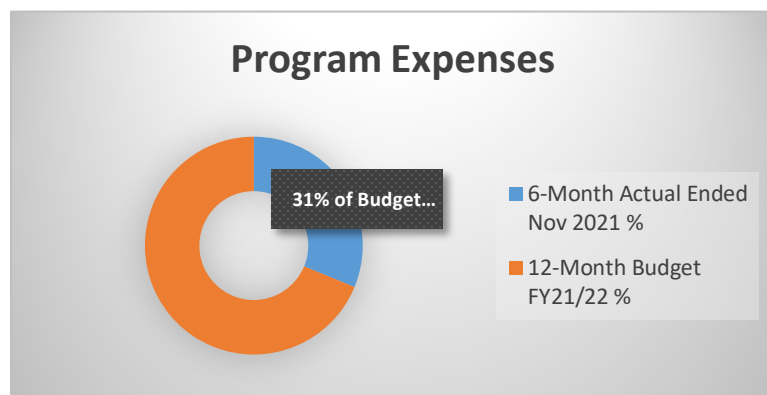
BOARD MEETING BRIEFING NOTE

FY21/22 Q2 YTD Financial Report

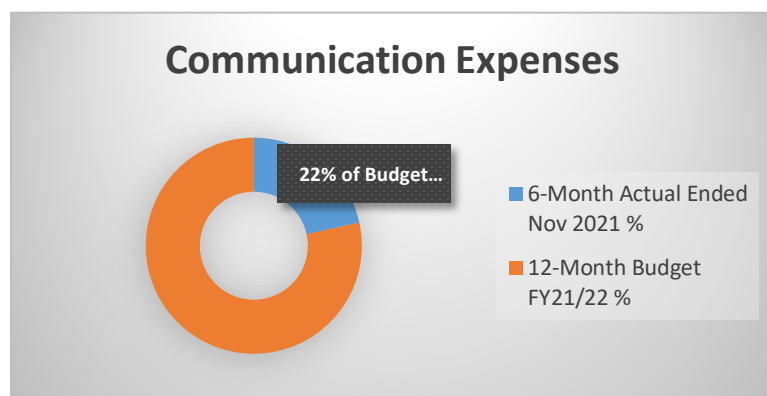
Items to note which make up this variance to the budget are included below:



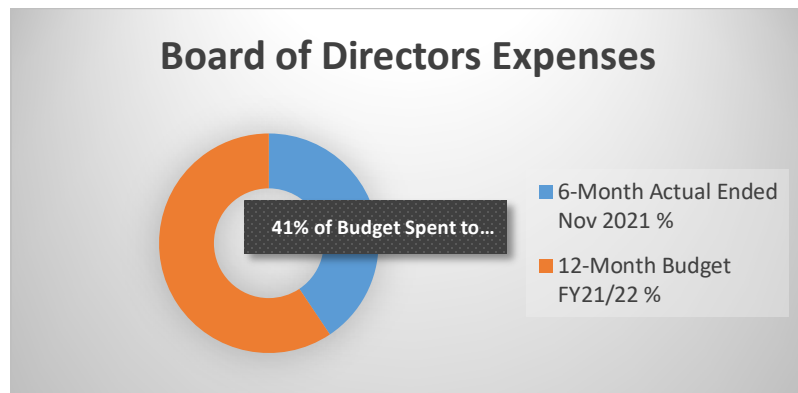
Total revenues are favourable YTD to budget tracking at 55%; this represents an increase from new and returning applications. Revenue is tracking better than expected.



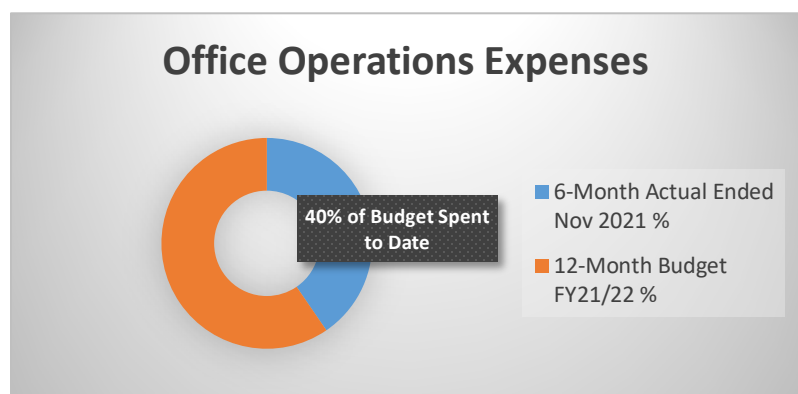
Program expenses are overall favourable to budget:
Investigations and Resolutions: Unfavourable due to increased costs related to two cases that have been referred to the Discipline Committee and two criminal court cases that are pending.
Quality Assurance: Favourable variance as this fiscal year only, the College is collaborating with other provinces to create a National PREP module, the costs for which will be shared among members (approval of the project occurred after the budget was prepared). There is also a delay in expected peer assessment costs which have yet to take place.
Registration: Favourable as the bulk of payment processing fees will occur closer to annual renewal.



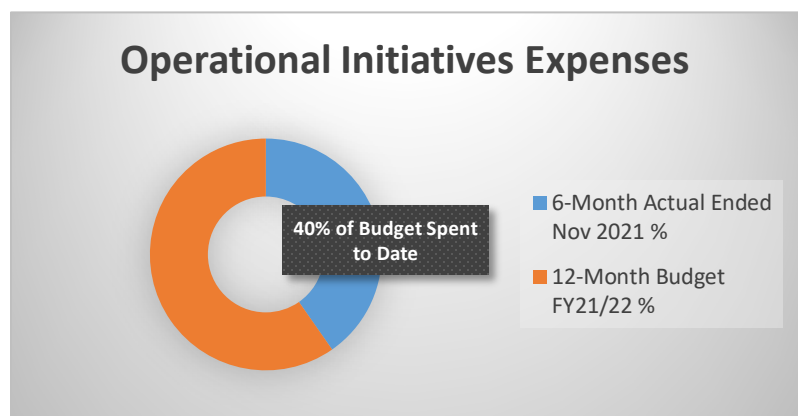
Communication expenses are currently favourable due to delayed invoicing and timing of other operational projects which have a delayed impact on communications. We do anticipate that costs related to the roll-out of the Communications Strategic Roadmap and other operational projects will increase the pace of communication costs for the remainder of the year.



Board of Director expenses are favourable due to the ongoing pandemic. The College continues to operate virtually; the budget considered a decrease in costs due to restrictions in travel in Q1 and Q2; however, the College did budget funds in Q3 and Q4 for travel and accommodations and other return to onsite activities which have not yet occurred.



Other office operation expenses are favourable as the College continued to work remotely through to the end of November 2021. This has resulted in savings from in-office activities.



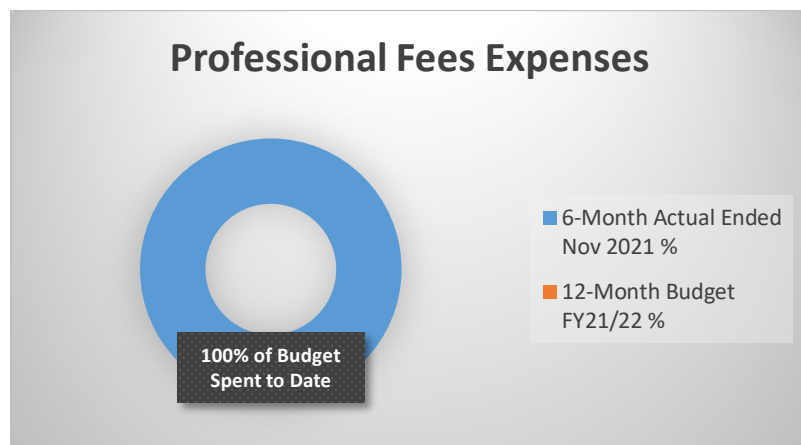
Operational initiatives are favourable mainly due to projects being under budget through to the end of November 2021:

1. The governance project was completed in-house vs outsourced as planned.
2. National prep costs being shared by other members and still in progress.
3. The One Standard project is under budget and ahead of schedule.
4. DEI – phase 1 complete; phase 2 will likely begin in Q4 with costs arising then.

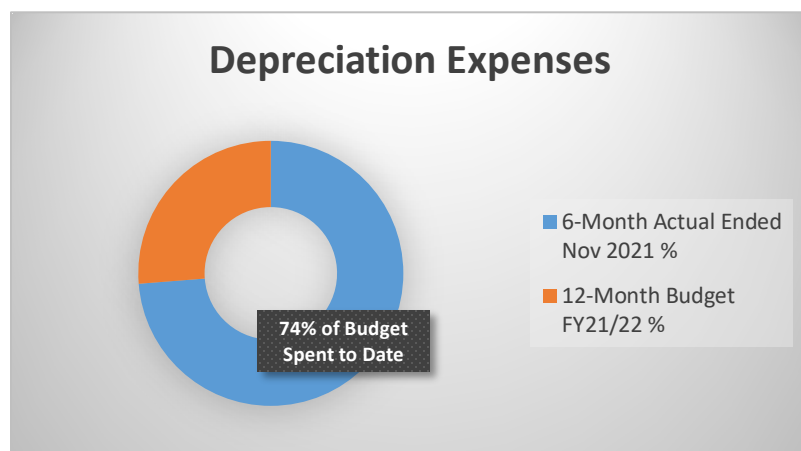
BOARD MEETING BRIEFING NOTE

FY21/22 Q2 YTD Financial Report

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Professional fees, which represents <4% of our total expenses, are unfavourable and this is attributable to increased recruitment costs due to turnover during the year.



Depreciation, which represents <1% of our total expenses, is unfavourable as additional depreciation for computer equipment and furniture was not budgeted for at the time of budget preparation. This will be an ongoing variance for the remainder of the year.

Highlights of Statement of Reserves:

(Please refer to the attached Statement of Reserves as at November 30, 2021)

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 November, the follow expenses have been incurred:

- \$9,532 for hearings, which is reflected in the Hearings and Independent Medical Exam Fund.
- \$5,250 for Sexual Abuse Fund.
- \$96,632 for the Enterprise-wide IT System fund, which was been incurred for work completed towards the deployment of the College's new Enterprise-wide IT system.
- \$13,584 has been allocated to the Invested in Fixed Assets Fund amount and is reflective of the accumulated depreciation.

BOARD MEETING BRIEFING NOTE

FY21/22 Q2 YTD Financial Report

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Statutory Remittances and Filings:

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

Description	Frequency/Timing	Status
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	In 2021, the exemption limit of \$1,000,000 was made permanent. This means that 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: December 31, 2021 January 31, 2021 February 28, 2021 March 31, 2022 April 30, 2022 May 31, 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, 2021.	Up to date
Filing of Non-Profit (NPO) Information Return (T1044)	Annually based on fiscal year. Due November 30, 2021.	Up to date

Implications:

All statutory filings up to date.

The Board is to review the Financial Report as the year progresses to determine if adjustments are required based on expenditures incurred and expected in the future.

Attachments:

- **Statement of Financial Position** as at November 30, 2021
- **Statement of Operations** for the period June 1, 2021, to November 30, 2021
- **Statement of Reserve Funds** as at November 30, 2021

January 27, 2022

College of Occupational Therapists of Ontario
STATEMENT OF FINANCIAL POSITION
As at November 30, 2021

	30-Nov-21	30-Nov-20
	\$	\$
ASSETS		
Current assets		
Cash	2,902,873	2,922,249
Accounts receivable and prepaid expenses	60,400	20,088
Total current assets	2,963,273	2,942,337
Investments	3,459,314	3,403,321
Property and equipment, net of accumulated amortization	241,478	275,188
TOTAL ASSETS	\$ 6,664,065	\$ 6,620,846
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	425,642	319,719
HST payable	-	2
Deferred registration fees	2,063,190	298,856
Total current liabilities	2,488,832	618,577
Total liabilities	2,488,832	618,577
NET ASSETS		
Reserve funds	3,148,586	3,086,641
Invested in fixed assets	241,478	275,188
Unrestricted	418,832	439,846
Excess of revenues over expenses for the period	366,337	2,200,594
Total net assets	4,175,233	6,002,269
TOTAL LIABILITIES AND NET ASSETS	\$ 6,664,065	\$ 6,620,846

BOARD MEETING BRIEFING NOTE

FY21/22 Q2 YTD Financial Report

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**College of Occupational Therapists of Ontario
STATEMENT OF OPERATIONS
June 2021 to Nov 2021**

	6-Month Actuals ended Nov 2021 \$	12-Month Budget FY21/22 \$	Percentage of Spend to Budget %
REVENUES			
Registration fees	2,346,767	4,346,081	54%
Application fees	69,700	82,000	85%
Interest & other income	13,930	26,440	53%
TOTAL REVENUES	2,430,397	4,454,521	55%
EXPENSES			
Salaries and benefits	1,397,448	3,055,680	46%
Programs	96,834	310,200	31%
Communications	23,624	109,500	22%
Board of Directors	60,527	149,049	41%
Rent	205,000	437,640	47%
Information technology	79,375	156,411	51%
Other office operations	35,629	88,100	40%
Operational initiatives	73,857	183,240	40%
Professional fees	78,182	76,700	102%
Depreciation	13,584	18,420	74%
TOTAL EXPENSES	2,064,060	4,584,940	45%
EXCESS OF REVENUES OVER EXPENSES FOR THE PERIOD	366,337	- 130,419	-281%

STATEMENT OF RESERVE FUNDS			
	Opening Balance Jun 1, 2021 \$	Spent to Date/Change \$	Closing Balance Nov 30, 2021 \$
Hearings and independent medical exam fund	\$ 400,000	(9,532)	390,468
Sexual abuse therapy fund	25,000	(5,250)	19,750
Contingency fund	1,600,000	-	1,600,000
Premises fund	800,000	-	800,000
Enterprise wide systems	435,000	(96,632)	338,368
Invested in fixed assets	255,062	(13,584)	241,478
Unrestricted	405,248	13,584	418,832
Excess of revenues over expenses for the period		366,337	366,337
TOTAL RESERVES	3,920,310	254,923	4,175,233



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Finance, Audit and Risk Committee
Seema Singh-Roy, Director, Finance and Corporate Services
Subject: Appointment of Auditor

Recommendation:

THAT the Board approves the appointment of the Auditor, Hilborn LLP as presented.

Issue:

In accordance with the Terms and Conditions governing the Finance, Audit and Risk Committee, the College must review and recommend to the Board an auditing firm on a periodic basis. The current auditors (Hilborn LLP) have served the College for 5 years, and the College is required to assess their performance and either re-appoint them or appoint a new auditor. The College conducted a formal Request for Proposal (RFP) process for an external auditor in December 2021; Hilborn LLP and Tinkham LLP were two firms who submitted proposals.

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 engage an auditor that will plan and conduct the annual audit and obtain reasonable assurance that the financial statements represent fairly, with respect to, the statements of financial position, statement of operations, and changes in net assets and cash flows of the College in accordance with Canadian Accounting Standards for not-for-profit organizations.

Background:

Hilborn LLP was appointed as our auditing firm as of July 6th, 2017, to audit the financial statements of the College, which comprise of the statement of financial position, statements of operations, statement of changes in net assets and statement of cash flows, and to issue an auditor's report that includes their findings/opinion. The audit firm agreed to:

- 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 their opinion.

BOARD MEETING BRIEFING NOTE

Appointment of Auditor

Page 2 of 4

- 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 they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion.
- 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.

Hilborn LLP has provided the College with professional and timely audit services over their term, have demonstrated a sound understanding of the company's business and appropriately highlighted any audit risks.

Discussion:

Hilborn LLP and Tinkham LLP have responded to our RFP and the below chart outlines the comparison between the two. After consideration and review, it is our recommendation that the College proceeds with engaging Hilborn LLP to be its auditor.

BOARD MEETING BRIEFING NOTE

Appointment of Auditor

Page 3 of 4

Information About Firm	Hilborn LLP	Tinkham LLP
Size of Firm/Operating Years	Mid-sized accounting firm comprised of approximately sixty staff members, including seven partners. Operating since 1930.	Mid-sized, boutique firm led by eight Chartered Professional Accountants, plus CPA students and support staff for a total of fifteen people. Operating since 1947.
# Of Not-for-Profit clients	15 clients of the health-regulatory colleges in Ontario. Including: <ul style="list-style-type: none"> • College of Nurses of Ontario • College of Early Childhood Educators • College of Massage Therapists of Ontario • Chartered Professional Accountants of Canada 	Excess of 70 clients. Including: <ul style="list-style-type: none"> • College of Physicians and Surgeons of Ontario • Royal College of Dental Surgeons of Ontario • Ontario College of Pharmacists • The Canadian Mental Health Association
What differentiates the firm	<ul style="list-style-type: none"> • An assigned team that has the right skill sets for this particular mandate • Has experience with COTO over the past 5 years. • Being accessible and supportive of management on a range of issues during the year. 	<ul style="list-style-type: none"> • Low turnover in audit staff so that the College is not burdened each year with new juniors • Being accessible and supportive of management on a range of issues during the year. • Provide high quality and business advisory services for a fair fee, while maintaining our boutique firm environment.
List of Services to be provided	<ul style="list-style-type: none"> • Pre-audit meetings with management and the Finance, Audit and Risk Committee to establish a timeline for the audit, discuss audit plan and understand expectations and current issues. • Execution of the audit of financial statements of COTO in accordance with generally accepted auditing standards as set by Chartered Professional Accountants of Canada. • Management letter, assessing the effectiveness and efficiency of the internal controls of COTO and providing suggestions to improve processes. • An audit report providing opinion of the financial statements. • Preparation and filing of T2 Corporate Income Tax Return and T1044 Non-Profit Organizational Information Return. • Post-Audit meetings with management, Finance, Audit and Risk Committee and Board of Directors to present the results of the audit, the audit report and financial statements. 	<ul style="list-style-type: none"> • All Audit Services, including production of financial statements. • An audit report providing opinion of the financial statements. • Preparation and filing of T2 Corporate Tax Return and T1044 Non-Profit Organization Information Return. • Reporting to and attendance at meetings of the Finance, Audit and Risk Committee. • Execution of the audit of financial statement of COTO in accordance with generally accepted auditing standards as set by Chartered Professional Accountants of Canada. • A post-audit presentation and review of the draft audited financial statements and management letter (If any) to be provided to the Finance, Audit and Risk Committee and Board of Directors. • Periodic consultations of a minor nature of various matters during the fiscal year, including guidance and interpretation of any changes introduced under Canadian standards for not-for-profit organizations.
Audit Fees (Excluding HST)	Year 2022-\$12,500 (2% annual increase)	Year 2022-\$22,550(negotiable;4% annual increase)
Engagement Team Comprised of	<u>Engagement Partner:</u> Blair MacKenzie, CPA, CA <u>Partner-Tax:</u> John Campbell, CPA, CA <u>Senior Manager:</u> Usman Paracha, CPA, CA, LPA, CFE, CIA <u>Senior Associate:</u> Tahira Yasmin, CPA	<u>Engagement Partner:</u> Dale C Tinkham, FCPA, FCA, CMC, LPA <u>Engagement Principal:</u> Michele Tkachenko, CPA, CA <u>Resource Principal:</u> Alexis Callas, CPA, CA, LPA

BOARD MEETING BRIEFING NOTE

Appointment of Auditor

Page 4 of 4

Implications:

Appointing a reputable auditing firm that has experience with not-for-profit regulators will provide assurance that the organization's operations are free of material misstatements for the public.

Attachments:

1. Tinkham LLP Proposal for Audit Services
2. Hilborn LLP Proposal for the Provision of Financial Audit Services

College of Occupational Therapists of Ontario

Proposal for External Audit Services

May 31, 2022

D C Tinkham FCPA FCA CMC LPA
P J Brocklesby CPA CA LPA
M Y Tkachenko CPA CA
M W G Rooke CPA CA LPA
A C Callas CPA CA
G P Kroeplin CPA
J X Wu CPA
H S Grewal CPA

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December 8, 2021

Seema Singh-Roy
Director, Finance & Corporate Services
College of Occupational Therapists of Ontario
20 Bay Street, Suite 900
Toronto, ON M5J 2N8

Ms. Singh-Roy,

Thank-you for the privilege of submitting our proposal for the audit of the financial statements of the College of Occupational Therapists of Ontario ("the College") for the year ending May 31, 2022 and subsequent years.

Our firm warrants that the information provided in our proposal is true, accurate and complete and fully discloses any and all costs that the College may encounter in receiving the audit services specified in our proposal.

We are a boutique firm of Chartered Professional Accountants located on Bloor Street West in Toronto. Our medium-sized firm is substantively invested in the healthcare industry. All of our staff are knowledgeable about audits of not-for-profit organizations.

We act for in excess of 70 not-for-profit clients, some of whom are leaders in their field.

We are privileged to serve as auditors to many professional membership-based organizations including:

- College of Physicians and Surgeons of Ontario;
- Royal College of Dental Surgeons of Ontario;
- Ontario College of Pharmacists;
- College of Dieticians of Ontario;
- The Canadian Mental Health Association;
- Federation of Medical Regulatory Authorities of Canada;
- Medical Identification Number for Canada Corporation; and
- The Ontario Community Support Association (of health care agencies in Ontario)

In addition to our firm's many prestigious clients, qualifications, audit expertise and standard of service, we believe that our firm has provided and may be further differentiated from other firms as follows:

- low turnover in audit staff so that the College is not burdened each year with new and junior people;
- high level of expertise in all audit staff assigned to the College's audit engagement;
- no limitations or exclusions from the standard audit engagement contract;
- maintaining \$15,000,000 in professional liability insurance;
- setting lower performance and specific materiality limits to manage audit risk;
- fair fees with no administrative or out of pocket costs added on; and
- being accessible and supportive of management on a range of issues during the year.

Our firm's reputations rests on our standard of exceptional service which is based on our whole team approach to audit services. Our mission is to provide high quality audit and business advisory services for a fair fee, while maintaining our boutique firm environment.

We are substantively invested in the quality of our audit services and communications, responsiveness in meeting your objectives, timelines and budgets, and proactively identifying opportunities and risks.

We believe that our audits deliver value for money, which explains the growth in our practice over the years and why we have so many prestigious clients. We always bring a business-oriented service approach to our clients.

We propose a fee for all professional services for 2022 to be \$22,550, which includes all audit services, including production of financial statements, summary financial statements, T2 and T1044, reporting to and attendance at meetings of the Finance, Audit and Risk Committee. Our fees are inclusive of all administration costs and out-of-pocket expenses, including travel costs. There will be no additional charges unless agreed in advance.

We are confident that our expertise will be of considerable assistance to management, the Finance, Audit and Risk Committee and Board of Directors, and in our role as your auditors, we provide the necessary assurances to assist them in discharging their fiduciary obligations.

We trust that for all the reasons stated above that the College can differentiate our firm from others.

The authorized representative for the firm is Dale C Tinkham, FCPA, FCA, CMC, LPA. Our proposal is irrevocable for a period of 120 days.

Our firm would look forward to our professional association with the College. We hope our submission will be favourably received and would look forward to an interview to discuss our proposal and provide any other references as required.

Yours very truly,



Tinkham LLP

College of Occupational Therapists of Ontario
Proposal for External Audit Services
May 31, 2022

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1 FIRM PROFILE AND OPERATING PHILOSOPHY

1.1 Firm Name

Tinkham LLP, Chartered Professional Accountants

1.2 Firm Location

2842 Bloor Street West, Suite 300, Toronto, Ontario M8X 1B1

1.3 Authorized Representative

Dale C Tinkham FCPA, FCA, CMC, LPA
Senior and Managing Partner
Tinkham LLP, Chartered Professional Accountants
416-233-2139 x 22
dtinkham@tinkhamcpa.com

Dale C Tinkham is authorized to offer the commitments and obligations contained in the proposal.

1.4 Firm Website

www.tinkhamcpa.com

1.5 Operating Philosophy

We are experienced audit professionals providing a wide range of assurance, advisory and tax services.

Our firm was established in 1947 and is located at 2842 Bloor Street West in the Kingsway neighbourhood of Etobicoke. Our medium-sized firm is substantively invested in the not-for-profit sector currently serving as auditors for in excess of 65 not-for-profit clients, including many professional and membership-based organizations.

We are a boutique firm led by eight Chartered Professional Accountants (“CPA”) plus CPA students and support staff for a total staff complement of approximately fifteen people. We do not utilize audit technicians or outsource any audit work.

All of our staff are knowledgeable about audits of not-for-profit organizations and our staff turnover is very low. Our firm provides a high level of staffing expertise utilizing only CPA’s and senior students on the audit. The expertise of our staff performing the field work may distinguish our firm from other firms.

Our audit practice is growing and we have the staff to complete the College’s audit engagement in a timely manner. The partners have been in practice for more than 40 years. Our more senior staff have between 10 and 25 years’ experience. The senior leadership is supported by CPA staff with 3 to 7 years of professional audit experience. Our very low turnover of staff provides a high level of continuity of audit expertise on our audit engagements and results in minimal disruption to management. We have built our practice on quality of service, expert advice and fair pricing.

Our firm is a member of the Canadian Public Accountability Board (“CPAB”), Canada’s audit regulator. CPAB is responsible for promoting high-quality, independent auditing and fulfills its mandate through practice inspections. As a participating firm, we are obliged to adhere to the professional standards set both by CPA Canada and by CPAB.

Our firm was one of the lead firms in CPA Ontario’s Accounting for Bravery initiative in 2020 to prepare personal tax returns for frontline workers. The Toronto Board of Trade, Etobicoke Chamber of Commerce has recognized our firm for our valuable contributions to the growth of our community.

Through ongoing professional development we stay current with emerging accounting, audit, and legislative changes on behalf of our clients. We will communicate to the College any developments impacting the College’s financial statements bi-annually through our annual audit planning communication and also in our annual reporting to the Finance, Audit and Risk Committee and management on the results of our audit engagement.

We also regularly provide informal communications throughout the year on topics of interest to our clients, specifically as they relate to emerging risk areas, internal control and corporate governance. Our knowledge of our client’s business operations and environment facilitate our proactive approach to risk management, and our clients find our communications throughout the year helpful in identifying and responding to risks. As an example, in 2020 we provided frequent updates and firm publications to our clients on the available COVID-19 subsidy programs.

In addition to assurance services we regularly assist our clients in specific matters relating to financing, accounting and GST/HST. We provide professional opinions on the application of accounting standards and tax legislation, and our clients have retained us to evaluate and review GST/HST issues. Our firm has presented at seminars in specialty fields on complex emerging accounting and tax topics and has made presentations to Boards and Finance and Audit Committees in response to specific client requests.

We will bring a talented, professional and well-experienced audit team to the audit of the College. We are confident that our expertise will be of considerable assistance to management and the Board of Directors, and in our role as your auditors we will provide the necessary assurances to assist them in discharging their fiduciary obligations.

1.6 Not-for-Profit Organization Clients

Our firm currently serves as auditors to many professional and membership-based organizations. Some of the more prestigious appointments include:

- College of Physicians and Surgeons of Ontario;
- Royal College of Dental Surgeons of Ontario;
- Ontario College of Pharmacists;
- College of Dieticians of Ontario;
- The Canadian Mental Health Association;
- Federation of Medical Regulatory Authorities of Canada Corporation;
- The Medical Identification Number for Canada Corporation; and
- Ontario Community Support Association (represents health care agencies in Ontario).

Our firm is also currently retained by seven community support agency clients which provide supportive and temporary housing, adult day services and programs, recreational activities, congregate dining, transportation, and visiting services to seniors and adults with disabilities.

We also act as auditors for twelve independently operated and funded nursing home complexes in Ontario, which operate in the regulated healthcare environment and are funded by the Ministry of Long-Term Care.

We are substantively invested in our health care practice and serve as auditors to many prestigious clients.

2 ENGAGEMENT TEAM

2.1 Firm Partners

The Senior Partners are Dale Tinkham and Paul Brocklesby. The Partners' contributions in the not-for-profit sector are detailed in the Partners' resumes contained in Appendix 3.

For almost 29 years, Dale volunteered extensively at the National Cancer Institute of Canada and the Canadian Cancer Society which honoured him with an Honorary Life Membership for "providing strong leadership in the restructuring process and effectively moderating discussions at every level at a critical time for the Canadian Cancer Society". Dale has also served other charities and not-for-profit organizations.

Dale was elected a Fellow of the Institute of Chartered Accountants in 1991 for his distinguished service to his profession.

Paul also has extensive volunteer experience. Paul has served as Vice Chair, Chair of the Audit Committee, Chair of the Finance Committee and Chair of the Governance Committee of the Southlake Regional Health Centre (Hospital) and as a member of the Board of Directors of the Southlake Village Residential Care.

Michael Rooke will be joining as a Partner effective January 1, 2022. Michael earned his CA designation in 2011 with our firm. Michael is a volunteer director of Surrey Place and Vice President of Surrey Place Foundation, and also serves on the Finance Committee.

Our firm leadership is fully invested in volunteerism.

2.2 Value Proposition

Your audit team is unique in that not only are they excellent audit professionals but they all have experience and in-depth knowledge of audits of not-for-profit organizations.

We differentiate ourselves in that, at a minimum, the audit team is comprised of Chartered Professional Accountants and not students, and the partner or principal is personally leading the audit team on site. We do not rely on more junior staff, who report to the senior members of the audit team.

We seek to further differentiate ourselves in that our senior auditors and principals are also the financial and operational consultants. This dual role brings added value to our audit-client relationship.

We encourage our clients to contact us throughout the year on any issues that may arise, including the application of accounting standards, GST/HST questions and best practices for governance and internal controls.

We believe our team delivers effective and efficient audits.

2.3 Structure, Roles and Expertise of Audit Team Members

The College's audit will be staffed only with qualified CPA, CA's and senior students who are near completion of their CPA designation. No junior students will be assigned to the audit of the College.

The Engagement Team for the audit of the College will be comprised as follows:

Engagement Partner	Dale C Tinkham FCPA, FCA, CMC, LPA
Concurring Principal/Partner	Michael Rooke CPA, CA, LPA
Engagement Principal	Michele Tkachenko, CPA, CA
Resource Principal	Alexis Callas CPA, CA, LPA

Our staff are experienced audit professionals and have been long serving with our firm. The line of reporting is clear and unambiguous.

The partners are qualified CPA, CA's, and hold valid public accounting licences in the Province of Ontario. The partners and senior staff have the necessary skills and experience to conduct the College's audit through their experience in auditing similar professional and membership-based organizations.

The members of the College's audit team are introduced briefly below.

Dale C Tinkham FCPA, FCA, CMC, LPA

Dale is the principal audit partner of our firm. Dale maintains overall responsibility for professional services to our clients. His role is as Engagement Partner or Concurring Partner and he is the reference partner responsible for quality control standards. In addition to being a lead partner on audit engagements, he is the lead partner on most operational reviews.

Dale is experienced in professional standards matters, as noted in his resume attached. The Institute of Chartered Accountants of Ontario ("ICAO") retained Dale as an investigator. Dale has qualified as an expert witness, and has testified on accounting, auditing, and income tax matters, as well as professional conduct standards. His resume outlines his additional professional experience and community service.

Dale holds a Bachelor of Commerce (Hons), Queens University.

Dale's role on the College's audit will be as Engagement Partner. Dale will attend the Finance, Audit and Risk Committee meetings each year to present the audit plan and the final results from the audit.

Paul J Brocklesby CPA, CA, LPA

Paul is a senior audit partner responsible for directing the audit team and responsible for planning and executing the audit examinations. Paul is responsible for dealing with complex accounting and tax matters, issues involving information technology and advising on control environments.

Paul has served as Vice Chair, Chair of the Audit Committee and Chair of the Governance Committee of the Southlake Regional Health Centre (Hospital) and subsequently served as a member of the Board of Directors of the Southlake Village Residential Care.

Paul holds a Bachelor of Business Administration (Hons), York University.

Paul's role on the College's audit will be as Resource Partner in support of our audit opinion.

Michael Rooke CPA, CA, LPA

Michael is a leading principal / associate in our firm with extensive experience in the audits of charitable and not-for-profit organizations and is a Licensed Public Accountant. Michael has been with our firm for nearly 15 years, earning his CA designation with our firm.

Michael has extensive professional experience with providing advice to clients on a range of matters, including the application of accounting standards, GST/HST and other tax matters, corporate governance and reporting. He also has extensive experience with information systems typically used in the not-for-profit sector, and provides practical advice on internal control related issues to our clients.

Michael currently serves as a member of the Board of Directors and Finance Committee of Surrey Place, a charitable organization that provides specialized clinical services designed to promote health and well-being to children and adults living with developmental disabilities, autism spectrum disorder and visual impairments. Michael also serves as Vice President of the Board of Directors of Surrey Place Foundation.

Michael has completed the CPA Canada In-Depth Tax Course and holds a Bachelor of Business Administration (Hons), Wilfrid Laurier University.

Michael's role on the College's audit will be that of the Concurring Principal/Partner.

Michele Tkachenko CPA, CA

Michele articulated with our firm twenty-five years ago where she earned her CA designation. Michele left our firm and moved with her husband to Barrie where she continued to practice in the accounting profession with a national firm. Michele developed significant audit expertise with both CA firms. Her professional responsibilities with BDO included acting as her firms' standards reviewer and conducting their in-house accounting, auditing and professional development updates. Michele returned to our practice in September 2000.

Michele holds a Bachelor of Business Administration (Hons), Co-op Accounting Option, Brock University.

Michele's role on the College's audit will be that of the Engagement Lead and Michele will be on-site for the duration of the audit fieldwork to manage the detailed audit work.

Alexis Callas CPA, CA, LPA

Alexis has been with our firm for 12 years and has significant professional experience auditing not-for-profit organizations and has extensive experience with the application of Canadian accounting standards for not-for-profit organizations. Alexis earned her professional designation with our firm.

Alexis is knowledgeable on internal control and governance issues and regularly provides sound and practical advice to clients operating in the not-for-profit sector.

Alexis' recent professional development activities include CPA Ontario's *Not-for-Profit Organizations and Registered Charities – Accounting, Auditing and Taxation Issues* course. Alexis also performs the firm's annual audit and assurance standards updates for communication to our clients.

Alexis holds a Bachelor of Arts (Hons), York University.

Alexis will be a part of the audit team, as part of our rotation of staff providing a fresh perspective.

Our firm's operating philosophy is a full team service-oriented approach in support of management and the audit processes.

2.4 Staff Continuity

Our firm is a well-coordinated team of audit professionals. We retain an extensive and personal knowledge of your systems and your personnel from year to year which allows us to conduct our examinations with minimum disruption and inconvenience to management and staff, while providing maximum efficiency and continuity in the engagement process.

We take pride in our ability to deliver the benefits that result from a high degree of continuity of professional staff serving our clients, the value of which we suggest should not be underestimated. The leadership staff complement on the College's audit has been comprised of Chartered Professional Accountants experienced in the audits of not-for-profit, membership-based organizations.

Our staff have the necessary experience to exercise professional judgment on what is material during an audit examination, and to identify risk areas, operational inefficiencies, and provide practical solutions to our clients. These are some of the many benefits of having experienced staff conducting the field work in the audit engagement.

We have such a low turnover of key staff that staff continuity is another distinguishing feature of our firm. The College will not be subject to junior students checking records for evidence of approvals. More experienced students and CPA, CA's will be assigned to the College's audit and will bring more experience and judgment to their work and the College will be the beneficiary of this high level of expertise.

Our team approach ensures that we deliver value for money and have the appropriate expertise available to support management in a responsive and timely fashion. We are confident our clients will attest to our high standards and the high quality of our audit services.

2.5 Preparation of Audit Field Staff

Our staff's knowledge of your operations is significant and informs our planning process.

We conduct interviews to update ourselves on changes in your operations and control environment and then prepare our audit planning letter based on your update of your current operations. We hold formal staff planning sessions prior to the start of the audit where the audit approach is discussed, efficiencies are sought, and risk assessments reviewed.

It is our firm's policy not to have more than one new staff member onsite at your offices at any time. We will not use your office as a training ground for junior staff unfamiliar to your practices, your personnel and your industry.

3 AUDIT APPROACH

3.1 Proposed Services and Audit Approach

Our primary objective in examining the College's financial statements is to express our professional opinion on the fairness with which the financial statements present the College's financial position and the results of its operations.

Canadian generally accepted auditing standards require that we plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement and presented in accordance with Canadian accounting standards for not-for-profit organizations. We will design our examination to not only meet, but exceed professional standards. We expect to perform a cost-effective examination in compliance with Canadian generally accepted auditing standards supported by a high level of continuity of professional staff assigned to the audit engagement.

Our audit approach may differ from other firms in that our audit decisions are not necessarily based exclusively on materiality. Our assessment of materiality considers the CPA Canada quantitative guidelines but is also affected by the size and nature of potential misstatements, and our professional judgement.

Our audit approach distinguishes between routine and non-routine transactions and we plan our audit in accordance with our assessment of audit risk. We will report this level of materiality annually in our communications. We would expect to select a materiality ranging from 2.75% to 3.0% of the College's total revenue for audit planning purposes. We will use lower levels of performance and specific materiality to determine the extent of our testing, using a number of statistical sampling techniques, and to address specific risks within the financial statements.

In combination with our generally more extensive substantive testing, and with a combined reliance on substantive tests and tests of control, we gain a very detailed level of knowledge about the composition of the financial accounts. This approach is more likely to detect errors, whether material or not, than an audit approach that relies more extensively on controls.

Our standard engagement contract (draft in Appendix 1) does not limit in any way our liability in the event of a claim as we have noted other firms may limit their liability in their contracts. We are confident in the quality of our work.

3.2 Risk Based Audit Approach

Our audit methodology is based on risk identification. We focus our procedures on areas where significant risks exist from a financial reporting perspective. Our knowledge of the College's business will facilitate our assessment of risks. Once such risks are identified and their impact on the financial statements is determined, an approach is developed in response to these risks.

The initial plan is developed based upon our preliminary planning activities and our understanding of your business. As we progress through the audit engagement, additional factors may come to our attention that may warrant modification to our plan.

Our approach includes identifying the following:

- Major revenue streams within the College's operations, which is comprised primarily of registration and application fees and investment income;
- Major expense categories, which are comprised primarily of salaries and benefits and purchased services;
- Significant account balances and classes of transactions within each revenue and expense stream;
- Specific financial risks or potential errors with respect to each significant account balance and class of transactions which may result in the misstatement of the financial statements; and
- Management's response to those specific risks which are designed to prevent those errors from occurring or to detect them should they occur.

We consider the control environment, including the system of internal controls, quality of the financial information and the activities of the Finance, Audit and Risk Committee in reviewing the financial information including internal reviews, accounting adjustments made, disaster recovery plans and system controls. We will review internal controls to gain sufficient understanding of processes in order to plan the audit engagement and determine the level of risk as required by Canadian generally accepted auditing standards.

When effective internal controls are not in place, when it is inefficient to test controls, or when we have identified a specific risk in a particular account balance or class of transactions, we rely less on the internal control system to provide the assurance that the account balance is not materially misstated and place more emphasis on specific documentation and analysis to support the account balance.

We expect to rely on selected internal controls for certain transaction streams. We will also employ substantive procedures on year end balances, including analytical review. We expect that a combined approach is more cost efficient for the level of assurance required.

We will employ a variety of computer-assisted audit techniques ("CAATs") as appropriate to the circumstances. Examples of some of the CAATs that we regularly use in our audit files include data queries, sample extractions, missing sequence identification, statistical analysis, duplicate transaction identification and pivot tables. We evaluate the completeness and appropriateness of journal entries through applying criteria to identify potential high-risk journal entries that requires further testing. We address fraud risk through employing Benford's Law to select data sets as part of our normal audit testing.

We will continue to meet or exceed professional standards in sampling, whether statistical or judgemental. Our sample sizes are based on our assessments of risk and materiality. We endeavor to achieve a high degree of confidence that the financial accounts are not materially misstated using statistical sample selection techniques.

We assess all errors / changes arising from the audit examination to understand the underlying reason causing the difference to arise, and whether it was intentional or judgemental, and the related control risk implications. Systemic issues could impact other areas, whereas isolated errors may only affect certain transactions or transaction streams.

All weaknesses are reported to management. We quantify the audit differences and report them to management to be validated. We encourage all differences to be corrected.

In summary, our responsibilities in rendering an opinion on whether the financial statements are presented in accordance with Canadian accounting standards for not-for-profit organizations are to:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures in response to those risks;
- Obtain an understanding of internal control relevant to the audit in order to design an appropriate audit response;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriate use of management's use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to the College's ability to continue as a going concern; and
- 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.

3.3 Communications

Our engagement team works closely with management throughout the year. We are responsive, forward-looking professionals who maintain an active and ongoing interest in all areas of your operations. We hold numerous informal discussions with management on a range of issues that challenge management, and provide our insights and suggestions for guidance. We believe that a direct line of communication between our firm and the College throughout the year is essential to the proper exercise of our respective responsibilities. For all of these additional services, it is not our practice to render additional accounts for professional services, unless we express an opinion.

Our formal communications to management and the Finance, Audit and Risk Committee will include:

- The engagement plan including the level of responsibility assumed in performing an engagement under Canadian generally accepted auditing standards;
- Our standard form engagement letter outlining the terms of our engagement;
- Our annual report to the Finance, Audit and Risk Committee and management on the results of our audit engagement including any difficulties encountered in performing our procedures; and
- Our audit report on the financial statements.

Our annual report to the Finance, Audit and Risk Committee and management on the results of our audit will include:

- Audit opinion;
- Engagement team and statement on independence;
- Engagement approach;
- Related party transactions;
- Materiality;
- Recommendations arising from the audit examination;
- Management co-operation;
- Proposed adjustments to the financial Statements; and
- Details of all audit and non-audit services provided.

If, during the course of our audit we observe any of the following occurrences, we commit to report them to you in our year end reporting letter as follows:

- Significant weaknesses in internal control relating to the preparation of the financial statements;
- Illegal acts;
- Non-compliance with regulatory requirements;
- Significant transactions inconsistent with the ordinary course of business, including fraud or possible fraud;
- Unusual related party transactions;
- New accounting principles or policies;
- Significant management judgments and accounting estimates;
- Misstatements, including unadjusted audit differences and / or errors discovered in the audit, which have been corrected;
- Disagreements with management;
- Management consultation with other accountants about any significant auditing or accounting matters;
- Major issues discussed with management that influence audit appointment;
- Difficulties encountered during the audit;
- Limitations placed on the scope of our audit, if any encountered;
- Unusual transactions that significantly increase the risk of loss; and
- Actions that, if they became public, might cause embarrassment.

We also believe in holding regularly scheduled meetings with management as part of our communication strategy. We propose that we meet formally to review these items and any other issues that may be of concern to management. We will attend additional meetings as requested.

It is our firm's practice to issue our recommendations that are designed to strengthen internal and management controls, safeguard assets, and achieve operating economies and efficiencies throughout the College. We believe our recommendations are relevant, substantive and actionable.

We discuss accounting and disclosure issues and recommendations arising from our audit with senior management in advance of submitting our written report on the results of our audit for consideration by the Finance, Audit and Risk Committee. We will include in our report any comments or action plans communicated to us by management as they relate to our recommendations. There are no surprises when we present the letter for review because we will bring matters to management's attention during the audit engagement.

3.4 Quality Assurance

Our firm adheres to the required Quality Assurance Practices required by Canadian generally accepted auditing standards.

Based on the design of our Quality Assurance Process, the Engagement Principal, Concurring Principal and Engagement Partner will review and sign off on all audit files for sufficient and appropriate audit evidence in support of our audit opinion, as well as for quality control and compliance with our independence and objectivity standards for all audit engagements.

Our firm is subject to triannual practice inspections conducted by the Chartered Professional Accountants of Ontario and has never had a finding of a significant reportable deficiency and our firm has never been subject to discipline or litigation arising from our audits.

As a member of the CPAB, we are obliged to adhere to the professional standards set both by the Chartered Professional Accountants of Canada and by CPAB. We are also subject to CPAB practice inspections.

All our CPA, CA's meet or exceed the mandatory minimum requirements for professional development prescribed by the Chartered Professional Accountants of Ontario. The emphasis of our professional development is in subject matter directly relevant to the audit of not-for-profit organizations, including new and emerging accounting standards, developments in Canadian Auditing Standards and legislative changes.

We believe our communications reflect our high standards of practice and commitment to quality.

3.5 Professional and Technical Services

Our firm has the capability to conduct the audit using our firm's resources. We will not need to retain any assistance from a third party to audit the College's financial statements. We do not outsource any audit work.

4 AUDIT PLAN AND ABILITY TO MEET DEADLINES

We meet with management prior to the fiscal year-end each year to determine if there have been any significant changes in the control environment impacting our risk assessments and engagement plans, develop our audit plans at that time and discuss our respective responsibilities for the preparation of schedules and analysis. We will present our audit plan for consideration by the Finance, Audit and Risk Committee each year.

As part of our planning activities, we complete our preliminary risk assessment which includes a review of the implementation status of any recommendations arising out of prior years' audits. We note that there were no substantive recommendations to improve internal controls or accounting procedures reported as a result of audits in recent years.

The scope of our work will include documenting and testing your systems and controls, which will allow us to customize our detailed audit procedures based on our findings and assessment of risk. We will verify statement of financial position items through a combination of vouching to source documentation, analytical review and independent audit confirmation. We will ensure that government filings are current. Based on our assessment of risk, we will consider the need to request legal enquiry letters from lawyers retained by the management to confirm that there are no lawsuits or claims filed against the College.

We will be able to provide draft financial statement to management in the summer of each year, and to report to the Finance, Audit and Risk Committee and Board of Directors in accordance with your requirements. We have never missed a reporting deadline.

We provide, annually and well in advance of the audit engagement, a comprehensive memorandum listing the schedules, reconciliations and analysis required which we believe will be helpful to management in preparing for the audit examination. We also believe that the list does not add to management's work load but provides guidance as to what will be required for an effective and efficient audit engagement.

The success of the audit relationship depends on mutual agreement of the audit deliverables, timing of the audit, the client's pre-audit preparation and support and professional fees. We suggest that the College's management team prepares for the audit in accordance with our client assistance memorandum, is audit ready for the audit examination and provides reasonable support to the audit team during the examination.

5 AUDIT FEES

5.1 Fee Estimate

The College wishes to retain the services of an independent audit firm to conduct the external audit of the financial statements of the College.

In addition to issuing our audit opinion, the College requires that the independent audit firm also provide the following:

- A separate report on the summary financial statements for inclusion in the College's Annual Report;
- An audit plan to be presented to the Finance, Audit and Risk Committee;
- A post-audit presentation and review of the draft audited financial statements and management letter (if any) to be provided in person to the Finance, Audit and Risk Committee and Board of Directors;
- Preparation of the T2 Corporation Income Tax Return and T1044 Non-Profit Organization (NPO) Information Return; and
- Periodic consultations of a minor nature on various matters during the fiscal year, including guidance and interpretation of any changes introduced under Canadian accounting standards for not-for-profit organizations.

We propose a fee for all professional services for the year ending May 31, 2022 to be as follows:

Audit of annual financial statements	\$20,950
Summary Financial Statements	750
Preparation of the T2 and T1044	<u>850</u>
Total fees, exclusive of HST	<u>\$22,550</u>

Our audit fees are plus HST but inclusive of all out of pocket expenses including travel and parking. We do not charge for any out of pocket costs or any administrative fees as these incidental costs are for our account, not the College's. Our fee proposal is the only cost the College will incur unless the College approves additional services in advance.

Our fees are negotiable if you find that our firm is the preferred auditor.

5.2 Rate Structure

Our fee estimate, summarized by estimated hours and corresponding rates for each assurance engagement, are as follows:

Responsibility	Billable Hours	Rate / Hour	Total Billable
Partners	8	\$ 250	\$ 2,000
Principal / Associate / Manager	46	\$ 225	\$ 10,350
Senior Staff, CPA, CA	68	\$ 150	\$ 10,200
Administration			\$ nil
Out-of-pocket			\$ nil
Total / Year	122		\$ 22,550

We believe you will find our rates competitive for the experienced and skilled staff we will bring to the College's audit. Our rates are consistent with the rates charged to our other not-for profit clients. We will not be using junior staff as explained above.

Assuming that there are no changes in operations that require an increase in audit effort, we commit that audit fees for future years will not exceed 4%, as an example, or \$23,450 in 2023 and \$24,400 in 2024, for expected annual inflation and salary increases.

Our focus is on service delivery and audit fees have rarely influenced our audit relationships. We will reduce our fees from the estimate if the actual time incurred is less, or if you find that we are the preferred firm and our fees seem out of line.

Our firm guarantees that there will be no other charges for audit services unless you approve in advance any additional work.

The hourly billings rates for additional accounting, audit, or tax advisory services (if required) are consistent with the rates for assurance services.

We support your objectives of value for service and cost containment.

5.3 Assumptions and Limitations

It is our understanding that the Board of Directors, the Finance, Audit and Risk Committee, and management have appropriate policies and procedures for conducting their operations. Corporate governance is strong and the members of the Finance, Audit and Risk Committee and Board of Directors are knowledgeable and compliant with best practices.

The information technology controls and accounting systems will continue to operate efficiently and effectively.

We expect that there will be no significant recommendations in future years to strengthen the control environment or improve the accounting routines. We understand that there are no significant financial or operational changes anticipated over the next one to three years.

The College will provide a full set of schedules, analysis, and supporting documents in advance of the audit. We understand the College's management requires assistance in drafting the notes to the financial statements. Our fee estimate includes these additional services, but excludes accounting assistance beyond reasonable support.

There have been no significant adjustments proposed through previous audit engagement, aside from minor items which are not indicative of systemic weaknesses in the system of internal control. We do not expect our audit procedures will result in the identification of any material errors in the accounts.

In summary, our fee estimate is based on the assumption that the records are maintained in good order, that there is reasonable year-end audit preparation effort, and that we enjoy a reasonable level of support during the audit.

6 VALUE ADDED SERVICES

6.1 Accounting Services

Our staff have an in-depth understanding of Canadian accounting standards for not-for-profit organizations and are equipped to provide expert advice to the College. We have been invited to speak on new and emerging accounting issues at industry conferences, and are regularly retained by clients to evaluate accounting policy choices. We stay current with new and emerging standards through ongoing professional development.

It is our practice to communicate any developments impacting our client's financial statements biannually through our annual audit planning communication and through our annual report to the Finance, Audit and Risk Committee and management on the results of our audit.

For more significant accounting pronouncements impacting our clients, it is our practice to write to our clients on the proposed changes, including planning considerations and implementation deadlines, through a separate firm publication. There is no charge for firm publications.

We encourage our clients to reach out to us throughout the year as questions arise relating to the application of accounting standards. Effective two-way communication throughout the year informs the audit process. We are always pleased to provide guidance and interpretation of Canadian accounting standards for not-for-profit organizations, and it is not our practice to render additional accounts for these conversations with management, the Finance, Audit and Risk Committee and Board of Directors, unless we express a written opinion.

6.2 Business and Advisory Services

Our understanding of the College's business, its systems, reporting structure and control environment through the audit process facilitates our ability to provide management with meaningful and actionable recommendations. It is our practice to include in our communications any recommendations we develop as part of our audit to improve internal processes and business practices.

We differentiate ourselves in that the firm's principals and managers that are on-site for the audit fieldwork are also the operational and business advisors. Our staff have the knowledge and experience to provide a wide range of additional business and advisory services to management, the Finance, Audit and Risk Committee and Board of Directors on matters relating to the application and interpretation of income tax and GST/HST legislation, internal control, governance matters, and human resource and strategic and operational planning.

We are knowledgeable about best business practices including risk assessments, governance matters, industry trends and other issues that challenge management. We regularly advise our clients on a range of issues, and are regularly invited to review and comment on Board and management policies, including Enterprise Risk Management frameworks. We are familiar with our client's challenges, both operationally and financially, and understand the importance of short and long-term business and strategic planning.

7 REFERENCES

We are pleased to provide the following references for organizations for which our firm currently serve as auditors:

- (1) College of Physicians and Surgeons of Ontario
80 College Street
Toronto, Ontario M5G 2E2

Mr. Douglas Anderson
Corporate Services Officer
(416) 967-2600
danderson@cpsy.on.ca

The College of Physicians and Surgeons of Ontario is a membership-based organization responsible for regulating the practice of medicine to protect and serve the public interest. We have been the auditors of the College of Physicians and Surgeons of Ontario for almost fifteen years.

- (2) Ontario College of Pharmacists
483 Huron Street
Toronto, Ontario M5R 2R4

Ms. Connie Campbell
Director, Corporate Services
(416) 847-8225
ccampbell@ocpinfo.com

The Ontario College of Pharmacists regulates pharmacy to ensure that the public receives quality services and care. The College leads the advancement of pharmacy to optimize health and wellness through patient centred care.

- (3) The Canadian Mental Health Association
250 Dundas Street West
Toronto, Ontario M5T 2Z5

Ms. Anne MacPhee
Director Finance
416-646-5557
amacphee@cmha.ca

The Canadian Mental Health Association is a national association that exists to promote mental health of all and support the recovery and resilience of people experiencing mental illness.

APPENDIX 1

Standard Form Engagement Letter

DRAFT

DATE

The Members of the Finance, Audit and Risk Committee
College of Occupational Therapists of Ontario
20 Bay Street, Suite 900
Toronto, ON M5J 2N8

The Objective and Scope of the Audit

You have requested that we audit 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 statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

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

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal

control relevant to the audit of the financial statements that we have identified during the audits.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

The Responsibilities of Management

Our audit will be conducted on the basis that management understands that they have responsibility:

- (a) For the preparation and fair presentation of the financial statements of the College in accordance with Canadian accounting standards for not-for-profit organizations;
- (b) For the design and implementation of 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; and
- (c) To provide us with timely:
 - (i) Access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - (ii) Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;
 - (iii) Additional information that we may request from management for the purpose of the audit; and
 - (iv) Unrestricted access to persons within the College from whom we determine it necessary to obtain audit evidence.

As part of our audit process:

- We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management and those charged with governance written confirmation concerning those representations. If such representations are not provided in writing, management and those charged with governance acknowledge and understand that we would be required to disclaim an audit opinion.
- We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

Form and Content of Audit Opinion

The anticipated form and content of our audit report has been reported to you separately as part of our audit planning letter. If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. We acknowledge and accept that the College is governed under the provisions of the Regulated Health Professions Act (RHPA) and code and understand that all parties are bound by those provisions. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of the College unless:

- We have been specifically authorized with prior consent;
- We have been ordered or expressly authorized by law or by the CPA Ontario Code of Professional Conduct / Code of Ethics; or
- The information requested is (or enters into) public domain.

Communications

In performing our services we will send messages and documents electronically. You acknowledge that electronic communication carries the possibility of inadvertent misdirection, interception or non-delivery of confidential material, or infection by a virus. If you do not consent to our use of electronic communications, please notify us in writing.

We do not accept responsibility and will not be liable for any damage or loss caused in connection with the interception or corruption of an electronic communication.

Use of Information

It is acknowledged that we will have access to all information about identified individuals (“personal information”) in your custody that we require to complete our engagement. Our services are provided on the basis that:

- You represent to us that management has obtained any required consents for our collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- We will hold all personal information in compliance with our Privacy Statement.

Use and Distribution of our Report

The examination of the financial statements and the issuance of our audit report is solely for the use of those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements and we accept no responsibility for their use by any third party.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication unless otherwise agreed to by us.

Reproduction of Auditor’s Reports

If reproduction or publication of our audit report is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Should some of the information in the annual report not be available until after the date of the auditor’s report(s), we will request that management provide a written representation that the final version of the document(s) will be provided to us when available (and prior to its issuance) so we can complete our required procedures.

Management is responsible for the accurate reproduction of the financial statements, the auditor’s report(s) and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the original document.

Audit Fees

Our professional fees will be rendered in accordance with our quote and are due when rendered. There will be no charge for any additional professional services unless you authorize such services in advance. We support your objectives of value for service and cost containment.

Other Services

In addition to the audit services referred to above, we will, as allowed by the CPA Ontario Code of Professional Conduct, prepare the Corporation Income Tax Return (T2) and Non-Profit Organization (NPO) Information Return (T1044). Management will provide the information necessary to complete these returns and will ensure they are filed with the appropriate authorities on a timely basis.

It should be noted that our accounting work in the area of HST and other commodity taxes is limited to that appropriate to the audit of the financial statements. Accordingly, we may not detect situations where the College is incorrectly charging and/or collecting HST. Failure to properly account for the HST could result in the College becoming liable for tax, interest or penalties. These situations may also arise for provincial sales tax, custom duties, and excise taxes.

We would be pleased to provide additional services upon request. Such services include any special reports, business financing advice, management consulting, income tax, HST or any other tax advisory or other professional services that you may require.

We believe the foregoing correctly sets forth our understanding, but if you have any questions, please let us know. If you find the arrangements acceptable, please acknowledge your agreement to the understanding by signing and returning to us the copy enclosed.

Yours very truly,

TINKHAM LLP

Chartered Professional Accountants

ACKNOWLEDGED:

College of Occupational Therapists of Ontario

Name

Date

APPENDIX 2

GENERAL CONDITIONS

A2.1 Information Contained in Audit Proposal

Our firm warrants that the information provided in our proposal is true, accurate and complete and fully discloses any and all costs that the College may encounter in receiving the audit services specified in our proposal.

A2.2 Contract Awards

We acknowledge and agree that the College may, without liability, cost or penalty, at its sole direction, reject any or all proposals, waive irregularities, and cancel or withdraw from this RFP for any reason, at any time, without any liability.

A2.3 Confidentiality and Privacy

We acknowledge and agree that all material, data, information, or any other information supplied by the College or derived from any data that we may have acquired in connection with the RFP and the negotiation process:

- Is the property of the College and must be treated as confidential in accordance with our firm's Privacy Policy, but in no case less than reasonable care;
- Is to be used for the purposes of responding to this RFP and if awarded the contract, fulfilling our obligations under a Contract for Services; and
- Is not to be disclosed to any other party without prior written authorization by the College.

A2.4 Fair Practice and Conflict of Interest

Our firm is not aware of any potential, perceived or real conflicts of interest between our firm and the College, its employees, members, Board of Director members, Finance, Audit and Risk Committee members, members associated with and agents of the College.

We confirm that our proposal has been created and submitted without any communication or connection with any employee, agent or other person somehow related to the College, other than through the RFP process. We also confirm that the submitted proposal has been created and submitted without any connection with, knowledge of figures or arrangements of, or comparison of figures or arrangements with any other party whatsoever.

We confirm that we are independent with respect to the College within the meaning of the CPA Ontario Code of Professional Conduct Rule 204.

A2.5 Cost of Preparing the Proposal

We confirm that we will bear any and all costs related to the preparation, delivery and presentation of our proposal, regardless of the outcome.

We understand that the proposal will become the property of the College and that the College may retain all copies of the proposal regardless of whether we are awarded the contract. We also understand that our submission will be held in confidence by the College and will not be released without our prior written authorization unless required by law.

A2.6 Basis of Contract

If selected by the College, our firm will participate in good faith negotiations to finalize a contract on terms consistent with our proposal. We understand that only the execution of a written contract between our firm and the College shall constitute a Contract for Services.

We acknowledge and agree that the following documents will form the basis of any contract that may arise from the RFP and we accept and agree to be bound by the terms and conditions contained in all such documents:

- (a) The information and responses to questions issued by the College as part of the RFP process; and
- (b) Our firm's submission and any written addenda provided if we are successful.

APPENDIX 3

DETAILED RESUMES OF ENGAGEMENT PARTNERS

Dale C Tinkham FCPA, FCA, LPA, CMC, B.Comm

Academic and Professional Designations

- B. Comm (Hons.) – Queens University
- C.A. – ICAO
- C.M.C. – IMCO
- F.C.A. – ICAO

Professional Experience

- Senior partner on audit engagements, and partner responsible for all consulting and special engagements
- Retained by ICAO professional conduct committee as investigator and expert witness on auditing, accounting, tax and matters of professional standards
- Published other articles and speeches on professional matters
- Conducted numerous due diligence reviews

Other Community Services

Canadian Cancer Society

- Served as Treasurer, Finance Chair, Vice President, and Board member at large, Ontario Division. Performed lead role in financial and operational restructuring of the Ontario Division when Treasurer;
- Past Treasurer, Canadian Cancer Society, National Organization;
- Past Member of Finance Committee, National Cancer Institute of Canada;
- Past Member of Finance Risk Management Committee, Canadian Cancer Society; and
- Honorary Life Member of the Canadian Cancer Society.

Paul J. Brocklesby CPA, CA, LPA, BBA

Academic and Professional Designations

- B.B.A. – York University
- C.A. – ICAO

Professional Experience

- Senior audit partner responsible for directing the audit team for audits since 1974.

Other Community Services

Southlake Regional Health Centre (formerly York County Hospital)

- Board Member
- Vice Chair
- Past Treasurer and Chair of Finance Committee
- Past Chair of Audit Committee
- Member - Executive Committee
- Chair - Governance Committee

Southlake Residential Care Village

- Board Member

York Region District Health Council

- Council member appointed by Provincial Cabinet for six years;
- Treasurer, Executive Committee member, chair of numerous planning committees; and
- Appointed by Provincial Cabinet to oversee merger of two Health Councils.

Blue Hills Academy

- Past President and Past Treasurer of this children's mental health agency and of the Blue Hills Foundation.

Ontario Children's Conference

- Speaker and panellist on board governance representing Children's Mental Health Centres in Ontario.

College of Occupational Therapists of Ontario

Proposal for Financial Audit and Tax Services

December 10, 2021

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► EXECUTIVE SUMMARY

On behalf of Hilborn LLP (“Hilborn”), thank you for the opportunity to submit a proposal to the College of Occupational Therapists of Ontario (“COTO”) for the continued provision of financial audit and tax services. It has been our privilege to serve COTO as your auditors and business advisors, during which time, we have become intimately knowledgeable of the business operations of the College. Such knowledge has been leveraged to provide COTO with an effective and efficient audit and guidance in terms of the accounting policies and operating procedures of your College from a best-practice perspective.

Understanding your needs

We believe the following characteristics of our firm are what sets us apart from our competitors:

- A firm that has in-depth experience with organizations in the health-regulatory, not-for-profit, member-based sector
- A firm that can provide evidence of its commitment to delivering quality work and an exceptional client experience to organizations similar to the College
- A firm with a reputation for delivering valuable guidance and insight
- An assigned team that has the right skill sets for this particular mandate
- A firm that is fair and honest with their fees

Criteria	Hilborn’s ability to meet your needs
Sector specific expertise and the provision of value-added services	Providing specific recommendations, related to operational efficiencies and the success of the College, can only be provided by a firm that has sector specific knowledge. A primary focus of our firm is the provision of audit and advisory services to not-for-profit organizations, particularly those in the health-regulatory sector in Ontario. Through our Not-for-Profit industry team, we provide business advisory, accounting, and audit services to fifteen of the health-regulatory colleges in Ontario and are the auditors of Health Profession Regulators of Ontario. Having this experience creates significant value and provides for the lateral interchange of ideas and solutions to our clients. We assist College Boards of Directors, Executive, Finance, Audit and Risk Committees and management with current matters of relevance. You may be confident in knowing we will provide value added services to contribute to your ongoing success.
Reputation and brand	Our firm has a reputation for delivering excellent client service, producing high quality financial statements, and for delivering valuable business advice and insight that stakeholders can trust. We are pleased to provide multiple references for similar clients including health-regulatory Colleges in Ontario.
The right team	Your serving team includes Blair MacKenzie, John Campbell, Usman Paracha and Tahira Yasmin. Blair is our Managing Partner and leads our Not-for-Profit industry team. John is our Tax Group Leader and will have a role in the delivery of our tax services to COTO as necessary. Usman is a Senior Manager with many years of experience in the Not-for-Profit industry and Tahira is a Senior Associate in our Assurance group. All team members are engaged in the delivery of services to health-regulatory colleges through the audit of annual financial statements and a wide range of projects, including fee studies, surplus retention and investment policies, cash flow projections, internal control assessments, program evaluations, governance workshops, risk management training and compliance audits. With their experience advising and auditing HPRO and health-regulatory colleges, the team has the depth of knowledge required to effectively execute a financial statement audit and provide advice to the College. You may confidently rely on your serving team to make the right decisions and to provide best practice advice to you.

Criteria	Hilborn's ability to meet your needs
Fair and honest fee structure	Our philosophy regarding fees has always been to be fair and honest. We do not employ tactics such as quoting low and billing high and we always let you know beforehand if a request will result in a charge, ensuring fee expectations are met.
Pro-active solutions to the issues facing your College	<p>Presently we are engaged with a number of Colleges on the following projects:</p> <ul style="list-style-type: none"> • Business Risk Register, including an analysis of the risk profile, risk tolerance and the process to mitigate and manage the identified risks. • Fraud Risk Register, including an analysis of the incentives, attitudes and opportunities and the process to mitigate and manage the identified risks. • Providing guidance in connection with internal controls including drafting Finance Manuals, by-laws and financial policies. • Cash flow projections for periods of five to ten years to align revenue with the strategic initiatives of the College. • Surplus and investment policies in response to the recent review by Canada Revenue Agency of the not-for-profit status of various organizations. • The reporting of honoraria (per-diems) paid to professional members (T4 vs. T4A). <p>We will be pro-active in our service delivery to you to ensure you are best served in terms of the current operational environment of the Not-for-Profit sector and in particular the business operations of the College.</p>
Accounting expertise	<p>Our professional qualifications are attested to through our appointment as the auditors of Chartered Professional Accountants of Canada (CPA Canada) -- the national member body of the 210,000 chartered professional accountants practicing in Canada.</p> <p>CPA Canada is responsible for the standard setting and educational qualifications of the public accounting profession in Canada. We understand our subject matter.</p> <p>Our Associate Partner of Professional Standards monitors emerging legislative, regulatory, accounting and assurance matters to ensure our firm and our clients remain abreast of current issues. Lending to this development and maintenance of our technical knowledge is the invaluable experience we gain being the auditors of CPA Canada.</p>
Commitment to meeting your timelines	<p>Our business model requires that we properly plan, schedule, and commit staff resources to complete engagements on time and on budget. We have the ability and are committed to meet your timelines and deadlines at all stages of your engagement, including completion of fieldwork, preparation of draft financial statements, and reporting to those responsible for financial oversight.</p> <p>Throughout the audit process, we will communicate with the management team our level of progress and ensure that any matters that arise are addressed in a timely manner.</p>
Timely, cost effective, and value-added solutions	<p>Our audit approach focuses on the key risk areas of your financial reporting, while avoiding unnecessary and commonplace application of traditional procedures to low-risk areas -- allowing us to offer maximum time and cost efficiency for your audit.</p> <p>Throughout the course of the engagement, we will provide suggestions in any area where we see opportunities for efficiencies, and bring to your attention any opportunities to better utilize internal accounting resources or strengthen internal controls.</p>
Independence	<p>We confirm our independence at present with COTO and confirm we will maintain our independence in the delivery of our services to you. We will communicate our independence to management and the Finance, Audit and Risk Committee on an annual basis at the time of both the pre-audit and post-audit meetings.</p> <p>On an annual basis, each of our team members completes an Annual Compliance Confirmation Form addressing their independence and compliance with firm policies and at the commencement of each audit engagement, the audit team members complete an independence checklist.</p>

► OUR OPERATING PRINCIPLES

We believe that exceptional service can only be delivered when specific operating principles are defined, followed, and measured. Our investment in and commitment to our operating principles, is what leads to the execution of efficient and effective audits for our clients.

Our operating principles

We will commit to the following operating principles in the delivery of our services to you:

Criteria	Hilborn's ability to meet your needs
Anticipating your needs and being proactive	<ul style="list-style-type: none"> We will continue to invest time to listen to your needs and concerns. This allows us to provide you with relevant ideas and valuable insight. Our partners are actively engaged with each of our clients. Your engagement partner, Blair MacKenzie, will meet with management and the Finance, Audit and Risk Committee to customize a service plan that addresses what matters most to you. We will discuss with you what is important to COTO and its stakeholders. We look for issues before they become a problem, and will address them in a proactive, practical and thoughtful manner.
Approach to client services	<ul style="list-style-type: none"> We believe in regular and swift communication with clients. This will allow us to keep abreast of issues that affect the College. We prefer face to face meetings with you throughout the year to allow us to solidify our understanding of your business and to identify opportunities for providing a value contribution to you. Of recent, the virtual environment we operate within to provide for the safety of our team and clients has proven to be extremely effective and efficient. We will work with you in a collaborative manner and build points of contact with the staff of the College. Your team at Hilborn will be available throughout the year to provide responsive communication and on-going dialogue to meet your needs. We encourage you to provide our team with feedback as the audit progresses and at the completion of the audit. We will always strive to provide you with the most effective and efficient audit possible.
Honouring our commitments	<ul style="list-style-type: none"> We hold ourselves accountable for ensuring our commitments to quality, timeliness, experience, and value are met. We will adapt to and ensure that your timelines are met in a stress-free manner.
Providing the right environment for our people and the right people for our clients	<ul style="list-style-type: none"> A client's experience with a service provider is largely driven by their interactions with the members of the serving team. Our focus on superior client experiences, quality staff and staff continuity is a critical element to your experience with Hilborn. Hilborn is proud to be a quality employer of partners and staff who we believe to be the best people to serve your needs.

Criteria	Hilborn's ability to meet your needs
Providing value and insight	<ul style="list-style-type: none"> • As a firm, we seek to understand how each of our clients defines value, and to deliver that value accordingly. • An important element of having an advisor you can trust is working with a reputable firm ensuring you are being served by capable and competent individuals. • With Hilborn you will be engaged with a firm of high professional standards with people who are leaders in serving organizations of your size and scope. We will always seek ways in which we can deliver value. Whether it is through roundtables, seminars, client service meetings or through thought leadership, COTO will be an important and informed client of our firm.
Delivering communications in an understandable manner	<ul style="list-style-type: none"> • Our belief is that technical expertise is only useful if it is made directly available to you in an understandable manner. • We strive to provide information in layman's terms by taking the complexity out of complex matters. • Our people are accessible and available to our clients. We provide hands-on client support and ensure direct access to our partners and senior professionals. • Our goal is to ensure the decision makers of COTO gain an understanding of the accounting issues facing the organization, possess the knowledge required to make informed decisions in the best interests of the organization and have the comfort level and confidence in doing so. • We welcome any and all questions that may arise in the course of the audit and throughout the year.
Experience and resources to serve your needs	<ul style="list-style-type: none"> • We have the breadth of services and depth of resources to meet your requirements and provide value now and into the future.
Quality control	<ul style="list-style-type: none"> • We maintain a system of quality control designed and monitored by our Director of Professional Standards, to reflect our values and commitment to deliver independent, high quality assurance and related services while also meeting our professional responsibilities. Quality control is a cornerstone of our business model and is the responsibility of every partner and employee at Hilborn. Key elements of our quality control processes include: <ul style="list-style-type: none"> ○ Tone at the top - independence, integrity, ethics and objectivity ○ Management of human resources ○ Client and engagement acceptance/continuance ○ Engagement management processes and performance standards ○ Independent file monitoring and review ○ Compliance reporting to our Management Committee

▶ BACKGROUND OF THE FIRM

Established in 1930, our firm was founded on the values of integrity, sound judgment and a total commitment to you, the client. Our commitment goes beyond the call of duty. We pride ourselves in continuing to demonstrate personalized, one-on-one service, a difference you will notice when dealing with our firm.

We have grown to meet the demanding needs of the ever-changing market place. However, our original values continue to be the driving force behind our success.

Our firm is comprised of approximately sixty staff members, including seven partners. Our professional staff is supported by a team of administrative and technical staff. We have been able to attract and retain a diverse group of people by embracing human resource best-practices such as coaching, mentoring, and leadership development programs.

Many firms have adopted a pyramid style of staffing with few partners and many juniors. We have purposefully staffed our firm in a diamond style to provide for a greater level of staff knowledge and ability that in turn reflects our engagement teams during the conduct of our audits.

Our office is located at 401 Bay Street, Toronto, the south-east corner of Bay and Queen, readily accessible by car or public transit.

Our partners are unique. Each possesses distinctive character traits: decisive, understanding, dedicated, approachable, innovative and passionate are some of the words used to describe our partners. With wide ranging educational and business backgrounds, our partners strongly complement each other and offer a broad spectrum of experience and business expertise. Each is dedicated to providing superior financial advice delivered in an easy-to-understand, personalized manner.

Today's business environment is an increasingly complex and relentlessly competitive arena. To be successful requires many different skills. Hilborn is a vibrant and energetic firm with extensive experience in all areas essential to a business' ultimate success. From accounting and auditing to management assistance in the areas of information process systems audits, internal control reviews and program compliance audits, we are fully capable of providing a complete range of services, without sacrificing our renowned personal touch.

We have been in business for many years and consciously have opted not to merge with a larger organization. The size and structure of our firm requires our partners to make business decisions for the firm similar to those facing our clients. Our clients recognize the business acumen we possess which leads to the basis for forming strong personal relationships of substance with our clients.

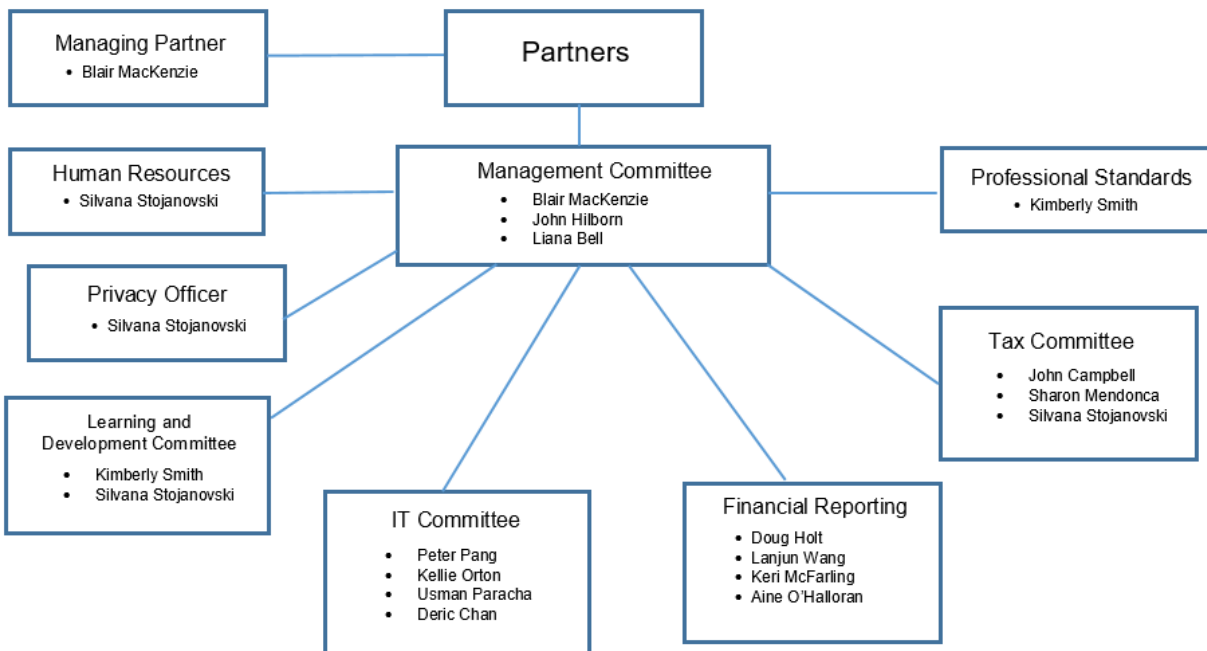
Experience adds depth and judgment to professional skills. Our work, although primarily based in the greater Toronto area, takes us across Canada, to the United States and other countries. Over ninety years in business has meant involvement in most industries and not-for-profit sectors.

Our partners and staff are experienced in advising clients in a broad range of sectors. Many of our clients, including not-for-profit member-based organizations, charitable community-based organizations, large family-owned enterprises, and other organizations monitored by regulatory bodies typically appoint finance and audit committees or advisory boards. Accordingly, we are accustomed to addressing the concerns of such committees and boards, including risk management.

Our firm is a member of the BHD Association, a Canada-wide association of CPA firms similar to our own. Our participation allows us to share experience with 12 offices across the country, all facing similar standards, regulations, and regulatory bodies. We meet regularly to discuss issues and approaches to common matters, allowing us to benefit from the knowledge of other firms across Canada.

As a well-established, mid-sized accounting firm devoted to strong client relationships, we believe that knowledge of our clients and carefully listening to their needs is crucial to providing responsive and timely service. Our organizational structure provides for few levels, which promotes good communication between our field staff and partners. Partners and managers spend considerable time with clients to gain first-hand knowledge of their needs and vision. We have a genuine concern for the success of your College. We provide close personal attention and custom financial solutions to our clients.

We have structured our firm in a manner that provides for direct partner interaction with clients. Through the employment of both a Director of Human Resources and an Associate Partner of Professional Standards, our partners are more focused on the client relationships they are responsible for. This leads to the delivery of personalized services at a high level with both continuity and expertise.



At Hilborn, we consistently exceed expectations. We achieve this by focusing our energies on extensive communication with our clients. Personalized customer service. Solid results. It all adds up to more than just auditing services. **We are listeners, thinkers and doers.**

► EXPERIENCE WITH NOT-FOR-PROFIT ORGANIZATION AUDITS

Our experience in the not-for-profit sector, particularly with Colleges in the health-regulatory sector, enables us to provide services well beyond the traditional audit engagement. Examples include cash flow reporting, systems documentation and review, budgeting, tax compliance, and other business advisory services requiring presentations to Committees and Board of Directors.

The financial statements of not-for-profit organizations are presented in many different formats depending on the needs of the individual organization and the requirements of its financial statement users. For that reason, we review the financial statement presentation annually to ensure the needs of the users are being met. We work together with management and Committees to enhance the understandability and transparency of financial reporting.

A particular emphasis of our firm, has been the development of a niche market working with not-for-profit member-based organizations. We have designed and consistently execute an efficient and effective audit approach to the common elements of these bodies including the revenue recognition of annual membership fees, government funding, event and sponsorship fees, delivery of continuing professional development programs and the related recognition and measurement of deferred contributions.

In addition to being the auditors of the College, our direct relevant experience in the not-for-profit member-based sector includes:

College of Nurses of Ontario (CNO) -- CNO is the regulatory body for the 190,000 registered nurses and practical nurses in Ontario. We have served as auditors and business advisors to CNO for over twenty-five years.

An objective of our annual audit has been to obtain a valuable understanding of each of the departments through meetings and discussions with department managers. This provides the manager with a sense of responsibility towards the audit process. As well, the "third party" independence of the department is capitalized upon to strengthen the integrity of the financial reporting process through the verification and corroboration of the financial information produced by the finance department.

CNO has made significant investment to its computer environment and work-flow technology during the past number of years. Our firm has been actively involved in this process to ensure sufficient internal controls from a managerial and financial perspective are installed and an appropriate audit trail is produced. Our attendance, at meetings of the Finance and Executive Committees and with Council, has also been instrumental in the evolution of enhanced financial reporting systems.

A recent excerpt from a Finance Committee meeting is as follows:

"Auditor Appointment - In May, the Finance Committee was informed that the College would be issuing a Request for Proposal for audit services. The Finance Committee received a report on the proposals received. Staff are recommending reappointment of Hilborn LLP. The rationale for the recommendation: integrity in adhering to accounting standards, even at the risk of losing a client; and, ability to communicate effectively with the Finance Committee and Council.

The Finance Committee noted that it values the auditor's integrity and independence from management, which Hilborn has demonstrated in their proposal. Recommended that Council reappoint Hilborn as auditors."

College of Early Childhood Educators (CECE) - CECE regulates and governs Ontario's Registered Early Childhood Educators (RECEs) in the public interest and is the only professional self-regulatory body for early childhood education in Canada. CECE regulates the profession of early childhood education by establishing and enforcing registration requirements, ethics and professional standards for RECEs, requirements for continuous professional development and complaints and discipline for professional misconduct, incompetence and incapacity.

We were appointed as the auditor of CECE in 2017 given our knowledge and experience with similar regulatory member-based organizations, which we have been able to leverage to provide CECE with guidance on various financial and operational matters.

A reference from the Registrar of CECE is as follows:

"As a firm, Hilborn LLP has an in-depth understanding of the mandate and operations of professional regulatory bodies that allows them to provide not only effective audit services but also advice and expertise on best practices and sector trends. Audits are well-organized, thorough and rigorous and discussions are always forthright and collaborative. Blair MacKenzie has a remarkable ability to present financial information to Councils, committees and members' meetings in a way that makes it engaging and understandable.

The above reference is an illustration of the skill level and commitment we too will bring to COTO.

College of Massage Therapists of Ontario (CMTO) -- CMTO is the regulatory body for the 13,000 registered massage therapists in Ontario. We were appointed as auditors and business advisors of CMTO as a result of the lateral interchange of knowledge we bring and the efficient manner in which we serve not-for-profit professional organizations. We have served as key business advisors to CMTO for over fifteen years providing advice related to human resource policies, budgeting and variance analysis, compensation, investment policies and surplus retention guidelines.

A reference from the Registrar of CMTO is as follows:

"I have had the pleasure of working with Blair over the last several years in my capacity as Registrar of the College. I have found Blair's knowledge of best practices for non-profit member-based organizations in relation to financial management, risk analysis and governance invaluable.

Blair MacKenzie brings a high degree of integrity to his work. Our needs have been catered to with the utmost professionalism and courtesy and his expertise and ability to explain concepts in layman's terms is very much appreciated by our Council."

Chartered Professional Accountants of Canada (CPA Canada) -- We have been the auditors of CPA Canada, the national professional body of chartered professional accountants, which is responsible for the standard setting and educational qualifications of the chartered professional accountant profession since 2003. In addition to performing their annual financial statement audit, we have also performed special

projects relating to surplus retention calculations, compensation disclosure, internal controls, governance and risk management.

A recent excerpt from an Audit Committee meeting illustrates the value proposition we will deliver to the College:

“Management’s view of Hilborn LLP’s overall performance is very positive. The engagement partner Blair MacKenzie and his team conducted themselves in a very professional manner and provided efficient audit services during the preliminary and final audit fieldwork. Hilborn LLP’s experience and knowledge in the not-for-profit sector also brought added value to CPA Canada and contributed to the overall quality of our financial reporting. The approach and execution of the audit in management’s view was sound and their communication with management and the Audit Committee was open, timely, and thorough.”

We believe that the financial statements of CPA Canada serve as a benchmark to our profession. We take particular pride in the strength of the presentation and disclosure of the financial statements and Annual Report of CPA Canada with which we are very involved. As the standard-setter for the CPA profession, CPA Canada ordinarily will voluntarily adopt new accounting standards prior to the standards becoming mandatory. While early adoption of new standards may not be a decision of COTO, COTO should be comfortable knowing that upon adoption of new standards our firm will have addressed the impact of the new standards including the required disclosure and presentation at a level of professionalism as required by those responsible for financial oversight at CPA Canada and those in the standard setting department of CPA Canada.

We also provide external audit and advisory services to the following health-regulatory Colleges in Ontario:

- College of Audiologists and Speech-Language Pathologists of Ontario
- College of Chiropractors of Ontario
- College of Dental Hygienists of Ontario
- College of Dental Technologists of Ontario
- College of Denturists of Ontario
- College of Medical Laboratory Technologists of Ontario
- College of Medical Radiation and Imaging Technologists of Ontario
- College of Midwives of Ontario
- College of Psychologists of Ontario
- College of Physiotherapists of Ontario
- College of Respiratory Therapists of Ontario
- College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario

Example of other organizations in the not-for-profit member-based sector whom we provide external audit and advisory services to include:

- Alliance of Medical Radiation and Imaging Technologists Regulators of Canada
- Association of Canadian Occupational Therapy Regulatory Organizations
- Canadian Association of Insolvency and Restructuring Professionals
- Canadian Council of Registered Nurse Regulators
- Canadian Network of Agencies for Regulation
- Financial Executives International
- FP Canada
- Health Profession Regulators of Ontario
- International Association of Professional Business Valuers
- Ontario Bar Association
- Ontario Public School Board Association
- Pension Investment Association of Canada
- University of Toronto Alumni Association

► ASSIGNED TEAM

COTO will be served by a team with practical in-depth experience with not-for-profit organizations. The engagement will be led by a group of professionals that work closely with everyone involved. They offer continuity, have experience in your sector and share a common commitment of providing exceptional client service.



Blair MacKenzie CPA, CA Managing Partner

Blair has been with Hilborn LLP since 1985, is the Managing Partner of the Firm and leads our Not-for-Profit industry team. As engagement partner for many not-for-profit member-based organizations, Blair understands the financial and operational issues of your sector. Blair has been instrumental in providing guidance to clients including strategic planning, risk management, governance matters and policy development related to bylaws and financial policies. From budgeting to cash flow management, formal presentations to Committees and Boards, and providing thought leadership, Blair has demonstrated a strong commitment to providing specialized service to his clients in the not-for-profit sector.

Blair will act as the engagement lead, providing guidance and expertise. He will be responsible for designing, reviewing and approving the service plan, overseeing its execution, reporting to management, the Finance, Audit and Risk Committee and the Board of Directors and ensuring that the engagement is thorough and meets all outlined deliverables in the timelines agreed upon by you.

For those auditing, accounting and reporting matters that affect the College, Blair in his capacity as both the lead audit partner for the engagement and as the Managing Partner of the firm will be the ultimate decision maker. Those decisions may entail consultations with our Associate Partner of Professional Standards.

Blair may be reached at 416-364-1359 or by email at bmackenzie@hilbornca.com

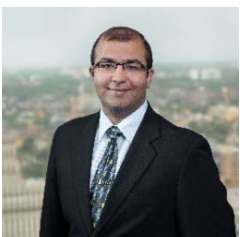
A recent reference from the Registrar of a College is as follows:

"Thanks so much for your comments and perspective. You provide a clarity which is rooted in your knowledge of the Health Colleges. I find your comments invaluable every time we speak."



John Campbell, CPA, CA Partner - Tax

John is the leader of our Tax Group. John specializes in providing exceptional client-service to not-for-profit organizations, owner-managers, professionals, and individuals in all aspects of their tax planning and compliance. John assists not-for-profit clients with their HST, charitable tax and compliance matters.



Usman Paracha CPA, CA, LPA, CFE, CIA Senior Manager

Usman services the assurance and advisory needs of a variety of clients at Hilborn, including a number of member-based not-for-profit clients. His experience with COTO and clients similar to that of COTO and dedication to the service needs of his clients make him a natural fit for the College. As a sounding board for his clients, Usman is consistently relied upon to provide guidance and support relating

to audit and accounting issues, particularly with reference to operational and strategic matters. We are proud of his commitment to going above and beyond expectations. Usman is a highly ethical professional and driven leader focused on adding value. He will be responsible for working closely with Blair in developing and executing the service plan.

Tahira Yasmin CPA Senior Associate

Tahira is a highly dedicated professional that supports our team of personnel as they serve our varied clientele. As a Senior Associate of the firm, her areas of responsibility include updating the senior manager on the engagement for any issues encountered, preparing high quality working papers and preparing financial statements and required note disclosures under various financial reporting frameworks.

The team will be supported by other members as the audit engagement is designed.

The engagement team noted above is highly experienced in the not-for-profit sector, capable, conscientious and dedicated to providing a high level of service. We have structured the team with senior individuals, a differentiating characteristic of our firm. [More experience, greater focus on areas of risk and less irrelevant questions all add up to a greater value contribution for the College.](#)

► COMMITMENT TO STAFF DEVELOPMENT AND STAFF CONTINUITY

Each of our team members participate in Audit Sense training, attend numerous internal presentations throughout the year led by either our Managing Partner or our Associate Partner of Professional Standards and attend courses of their own choice as defined in their Annual Action Plan, to maintain and enhance their professional standards.

Our goal is to maintain continuity of senior staffing from year to year to provide you with an engagement team that is both familiar with you and your sector and is available to assist with your accounting needs throughout the year.

We believe that the continuity of senior personnel in the current year allows us to leverage our specific client knowledge and to maintain our impartiality, both of which are necessary when making critical assessments and when applying professional judgment. By engaging the collaborative efforts and expertise of our senior personnel, we have maintained a high level of professional skepticism and discharged our professional responsibilities.

Blair has been providing services to COTO for the last five years. Usman began providing services to COTO last year after his predecessor, who serviced COTO for four years, was promoted to Associate Partner. If Hilborn is chosen to be your service provider, we commit to you the continued delivery of services by the same team.

Continuity of staff is achieved through being an employer of choice. Each of our employees works with a mentor and coach to provide for their career growth. Our Director of Human Resources ensures we provide a positive work environment and that we adhere to best practice human resource practices and policies. We are proud of the work environment that is provided to our team.

► OUR APPROACH

Audit planning is the foundation of an effective, efficient and high-quality audit. In developing our audit plan for fiscal 2022, we will work with management and the Finance, Audit and Risk Committee to obtain a common understanding of the issues and related financial reporting risks facing COTO and will design our audit plan to focus on those areas of risk.

We intend our audit strategy to be primarily substantive based, however, we may test certain key internal controls, under the assumption that they are operating as designed and in an effective manner. This strategy, we believe, will lead to the performance of an effective and efficient audit.

The Finance, Audit and Risk Committee will have a significant role to play in the oversight of the audit plan and the financial reporting process and we welcome any and all observations the Committee may have regarding the decisions reflected in our audit plan.

At Hilborn LLP, we are committed to audit quality and strong client service. Audit quality is integral to our business and is an overarching consideration in our training, our processes, and our systems and controls. Our audit plan will embody our commitment to audit quality.

The purpose of our audit is to enhance the degree of confidence of the users of the financial statements through the expression of an opinion on whether the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of COTO in accordance with Canadian accounting standards for not-for-profit organizations.

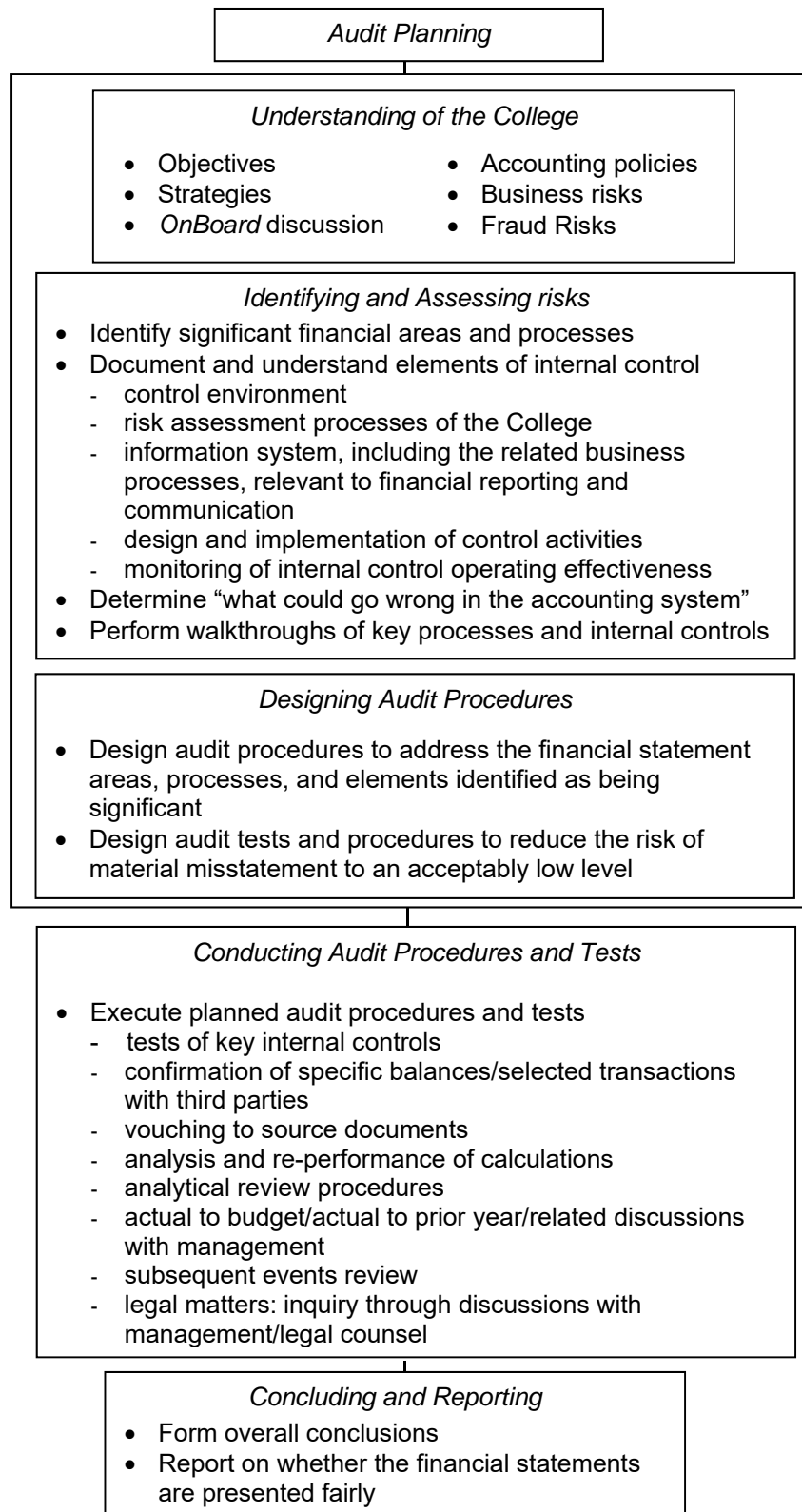
The scope of our audit will encompass our performance of an audit of the annual financial statements of COTO for the fiscal year ending May 31, 2022 as prepared in accordance with Canadian accounting standards for not-for-profit organizations. Our audit engagement will be conducted in accordance with Canadian generally accepted auditing standards.

Through our engagement letter we will clearly define our responsibilities in executing the audit. We will acknowledge that we are responsible for the direction, supervision and performance of the audit engagement in compliance with professional standards and for ensuring that the auditor's report issued is appropriate in the circumstances. The engagement letter will clearly define the responsibilities that the management team of COTO will have in terms of the preparation of the financial statements and other related matters.

Our staffing model dictates a focus upon seasoned designated professionals such that the commonplace rotation of junior staff asking the same questions each year is not how we conduct our audits. We strive to place in the field those professionals who can respond in a timely manner to the questions our clients may have while at the same time executing an efficient audit.

We are fully conversant with the objectives and requirements of Canadian auditing standards. The standards place a significant emphasis on the planning and risk assessment phases of the audit. A risk-based approach we will adopt to perform the audit is summarized on the next page:

Summary of Risk Based Approach



During the planning and risk assessment phases of the audit we will obtain an understanding of your current year operations by gathering written information, such as the annual budget, and interviewing members of management so that we can assess the risk of material misstatement of the financial statements as a whole and that related to specific assertions.

During the next phase of the audit, we will design the audit procedures and tests that will enable us to reduce the risk of misstatement to an acceptable level. At this time, we will develop a list of assistance that we expect you may be able to provide (such as providing us with certain account analyses, etc.). To the extent possible, we request that you provide us with information in electronic format to facilitate incorporating the information into our paperless working paper files. This is also the time that we would determine the nature of the third-party evidence that we would require.

The next phase of the audit involves the “year-end work,” during which we will attend at your premises or conduct in a virtual environment the examination of the records of COTO and obtain further evidence through discussion and review of documentation. Our audit approach is very organized and will disrupt your normal activities as little as possible.

We believe the key areas of focus for the audit will be as follows:

- Presumed fraud risk related to revenue recognition
- Presumed fraud risk due to potential management override
- Recalculation and measurement of deferred revenue with respect to the assertions of completeness, existence and accuracy/cut-off
- Measurement of investigation and resolutions with respect to the assertions of completeness, existence and cut-off
- Cut-off of period expenses to ensure that the operational results in the financial statements reflect the activities of COTO in the fiscal year
- Presentation and disclosure of financial statements

We use an industry specific auditing program known as CaseWare to assist in the performance of computer assisted audit techniques during our audits. We are familiar with QuickBooks, and your membership database system and understand the capability of these systems in providing the necessary reports for year-end audit purposes.

Following the completion of the year-end work, the file will be reviewed by the partner to ensure the service plan was executed as designed and the financial statements will be reviewed for best practice disclosure and presentation in advance of discussions with management and the Finance, Audit and Risk Committee / Board of Directors.

Based on our past experience with the College, the following schedule for the fiscal 2022 audit of COTO has been developed. The timing of activities would be changed to accommodate your requirements as we recognize the need for the timely preparation and presentation of the financial statements:

College Activity	Timing
Issue client assistance checklist (audit preparation requirements) to Finance Department	May 2022
Meet with management for pre-audit discussion	May / June 2022

College Activity (continued)	Timing
Planning, systems assessment and evaluation of audit risk	June 2022
Meet with Finance, Audit and Risk Committee for presentation of pre-audit communication	May / June 2022
Year-end audit fieldwork	July 2022
Draft financial statements and management letter, if applicable, reviewed with management	August 2022
Presentation of draft financial statements, post-audit communication and management letter, if applicable, to Finance, Audit and Risk Committee	September 2022
Completion of not-for-profit information return and corporate income tax return	September 2022
Presentation of audited financial statements and post-audit communication to the Board of Directors	October 2022
Issue final financial statements (upon Board of Directors approval), not-for-profit information return and corporate income tax return	October 2022

Using the observations made during the audit process, facilitated by a checklist we have developed of common internal control deficiencies, the audit team will map out, if any, those matters we believe warrant the attention of management and the Finance, Audit and Risk Committee. We will draft a letter, if significant matters are noted, detailing our observations, recommendations and the response of management. The letter will be reviewed with management prior to being presented to the Finance, Audit and Risk Committee.

▶ DELIVERABLES

We will provide COTO with the following:

- Pre-audit meetings with management and the Finance, Audit and Risk Committee to establish a timeline for the audit, to discuss our audit plan, to understand the expectations of the Finance, Audit and Risk Committee and to review any current issues.
- Client Assistance Package, detailing the information that we will require from you prior to the commencement of the audit; this will provide for a more efficient and timelier audit.
- Execution of the audit of the financial statements of COTO in accordance with generally accepted auditing standards as set by Chartered Professional Accountants of Canada.
- Management letter, if applicable, assessing the effectiveness and efficiency of the internal controls of COTO and providing suggestions to improve business processes.

- An audit report providing our opinion as to the fair presentation of the financial statements of COTO prepared in accordance with accounting standards for not-for-profit organizations.
- Preparation and filing of the T2 Corporate Income Tax Return
- Preparation and filing of the T1044 Non-Profit Organization Information Return
- Post-audit meetings with management, the Finance, Audit and Risk Committee and Board of Directors to present the results of the audit, the audit report and financial statements.
- Pre- and post-audit written communications with management and the Finance, Audit and Risk Committee, to discuss matters of interest to the stakeholders of COTO and to elaborate on financial and operational issues identified.
- Responsive communication during the year to address matters of concern to you including new financial reporting, accounting and auditing standards, accounting practices, bookkeeping procedures, legislative matters and compliance with Canada Revenue Agency.

All communication sent in electronic format will be sent via our onsite secure data server. At Hilborn, protecting client confidentiality is of the utmost importance. A secured data encryption process is in place and our staff members are equipped with password protected hardware for all file storage. When working with us, you can rest assured your data is securely stored and locally maintained.

► VALUE OF ON-GOING RELATIONSHIP

From the perspective of client service delivery, our focus with COTO has always and will continue to:

- Adapt and ensure that your timelines are met in a stress-free manner - we have met all deadlines established by the College
- Ensure the accounting practices and financial statements of COTO reflect best practice including, the current CRA project addressing the not-for-profit organization sector, the reasonableness and calculation of net asset balances, investment policy guidelines, surplus retention policies and the development and presentation of internally restricted net assets
- Provide staff continuity on the year-end engagement
- Provide responsive communication and on-going dialogue with COTO to meet your needs. Blair and your team at Hilborn are available throughout the year to discuss matters of interest to you
- Work with COTO staff in a collaborative manner and build points of contact with your staff
- Be proactive on issues we think are of relevance to COTO
- Deliver responsive and timely communication

► REFERENCES

We invite you to contact the below references to discuss Hilborn's audit services:

College of Nurses of Ontario

Mr. Stephen Mills, Chief Administrative Officer
101 Davenport Road
Toronto, ON, M5R 3P1
Phone: (416) 963-7522
SMills@cnomail.org

College of Early Childhood Educators

Ms. Beth Deazeley, Registrar and CEO
1900-438 University Avenue
Toronto, Ontario, M5G 2K8
Phone: (416) 961-8558 ext. 225
bethd@college-ece.ca

Chartered Professional Accountants of Canada

Ms. Ruth Higgins CPA, CMA
Associate Vice President, Finance
277 Wellington Street West
Toronto, Ontario, M5V 3H2
Phone: (416) 204-3946
rhiggins@cpacanada.ca

► FEE PROPOSAL

We consider it an important responsibility to manage the costs of the services we provide while still maintaining our high professional standards. We work to ensure that this is always balanced through our people, commitment, drive, training and technology tools.

We have put together a competitive fee that we know from our experience represents the cost to perform the scope of work. Our pricing approach is based on fairness and transparency.

Summary of Fees

Our fee estimate for services, excluding HST, for the fiscal years ending May 31, 2022 to May 31, 2026 is:

Work to be performed	Estimated fee
Annual audit of the financial statements of the College and preparation of Not-for-profit information return and corporate income tax return	
2022	\$12,500
2023	\$12,750
2024	\$13,000
2025	\$13,250
2026	\$13,500

Please note our fees as noted above are all inclusive, there are no other "transaction or administrative" fees.

Should either COTO or Hilborn identify changes in scope, or should other matters arise that would affect our estimate of fees, we will inform you and discuss the impact on costs.

Approach to Ongoing Communication

Inquiries and discussions between Hilborn and COTO that do not require significant research or time are not only complimentary during the year, they are encouraged as this allows us to stay abreast of any issues that may arise and to ensure there are no surprises at year-end. If any matters arise that require extra billing, this will be discussed and agreed upon in advance.

Flexible Fee Arrangements for Additional Services

We are regularly relied upon to perform additional services for our clients. We will always maintain our commitment to being fair and transparent should COTO require special audit or accounting services. Our standard billing rates are as follows:

Blair MacKenzie	\$400
John Campbell	\$425
Usman Paracha	\$300
Tahira Yasmin	\$200

▶ OTHER SERVICES

In addition to providing assurance services, we also have experience assisting our clients in the not-for-profit sector with the following:

Compliance Audits of Registration Practices (FARPA)

Our firm has performed compliance audits of the registration practices of sixteen health-regulatory colleges subject to the mandate of the Office of the Fairness Commissioner (“OFC”). These special audits assessed the effectiveness of registration practices of each College in meeting fair registration objectives.

During the pilot phase of the FARPA audits we were consulted with to provide guidance to the OFC on the structure of the FARPA audits. A matrix developed by our firm was used by the OFC during the development of the current audit template to which subsequent OFC audits, were subject to. We have a very productive working relationship with many members of the OFC. At meetings of the OFC and our clients, the OFC remarked that our audit reports served as an example of a “best practice” audit and were a model to others.

Governance

We have assisted clients to develop terms of reference for their Finance and/or Finance, Audit and Risk Committee and to develop self-assessment matrices to assist them in evaluating the effectiveness of their oversight responsibility of the financial reporting function. We have developed role descriptions and measurement tools to assist clients develop effective interactions between their Board of Directors/Council and the Finance and/or Finance, Audit and Risk Committee. The effectiveness of how the Finance and/or Finance, Audit and Risk Committee discharges its responsibilities has also been enhanced by seminar presentations and the development of orientation materials.

Risk Management

We have been engaged in a number of enterprise risk management projects for our clients. The purpose of these engagements is to assist clients with the identification of risk factors relevant to their organization and the strategies and processes to mitigate and manage the risk. Through consultation with management we have guided clients in the preparation of a Risk Tolerance Profile for their organization and developed a matrix which identifies the particular risks, the tolerance for each risk, and the factors implemented to mitigate each risk.

Investment Policies and Guidelines

More than ever, the current economic and market conditions dictate that organizations need a detailed and comprehensive investment policy that sets out restrictions and guidelines for their investments. Not-for-profit organizations must strike a balance between their fiduciary responsibility and achieving a reasonable return on funds that may be invested. We have drafted investment policies and guidelines for our clients, and have attended at meetings of the Finance and/or Finance, Audit and Risk Committee and Boards of Directors/Council to provide guidance on the matter.

Attendance to Board, Committee and Annual General Meetings

Many clients ask us to attend meetings to present their financial statements to various stakeholders and users. Specifically, we have been asked to address the accounting treatment of certain items disclosed in the financial statements, the presentation format of the financial statements, the internal controls of an organization and to present position papers we have prepared. Recent examples of position papers we have prepared for our clients in the not-for-profit member-based sector include the presentation and disclosure of financial instruments, financial policies and internal controls.

Operational Reviews

Our firm has conducted operational reviews for a number of our clients. The projects consist of a comprehensive systems documentation and review. Our staff were on-site at the client, where through observation and discussions, documentation was made of not only all control systems that collect, record and process data and report the resulting information, but also the policies and procedures that enhance the reliability of the data and information. We also evaluated the effectiveness of these controls and processes and informed management of areas where we felt improvement from a cost-benefit perspective was achievable.

Tax Compliance Matters

Our firm has extensive experience providing tax advisory and compliance services to our not-for-profit clients. Services we have provided include:

- HST/GST compliance advice and the impact on budgeting and cash flow for registered charities and not-for-profit organizations
- Employee benefit and payroll withholding guidance
- Reporting requirements and determination of payments to consultants and contractors
- Compliance with definition of “registered charity” and “non-profit organization” as defined by the Income Tax Act
- Reporting and compliance issues for Employer Health Tax for Ontario
- Reporting of honoraria to volunteers
- Preparation of Form T1044 Non-Profit Organization Information Return and related schedules
- Preparation of Form GST 66 Application for GST/HST Public Service Bodies Rebate

► COMPLIMENTARY SERVICES

We periodically hold seminars with client groups on matters that have a widespread impact. Our tax and assurance departments present seminars periodically for select groups and also produce various publications. We also prepare and distribute newsletters to our clients throughout the year. Our partners interact with our clients frequently on issues that are of relevance to them and will direct management to the resources to update their knowledge and to answer questions with no additional fees. We value our relationships with our clients and strive to provide value-added services.



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Finance, Audit and Risk Committee
 Seema Singh-Roy, Director, Finance and Corporate Services
Subject: Reclassification on Future Financial Statements: Grouping Internally Restricted for Contingencies with Unrestricted

Recommendation:

THAT the Board approves the reclassification of the Internally Restricted for Contingencies Fund to the Unrestricted Fund on our Financial Statements.

Issue:

The College currently has a fund categorized as “Internally Restricted for Contingencies/Contingency Fund” (refer to table below). The Canada Revenue Agency (“CRA”) guidelines indicate that in the absence of a particular threat, non-profit organizations should operate on a going concern basis (the assumption that an entity will remain in business for the foreseeable future). Based on this fact, and on auditor (Hilborn LLP) recommendations (as presented in the September 2021 FAR Committee meeting), there is no financial justification to categorize funds as Internally Restricted for Contingencies.

	Opening Balance Jun 1, 2021 \$	Spent to Date/Change Date/Change \$	Closing Balance Nov 30, 2021 \$
Hearings and independent medical exam fund	\$ 400,000	(9,532)	390,468
Sexual abuse therapy fund	25,000	(5,250)	19,750
Contingency fund	1,600,000	-	1,600,000
Premises fund	800,000	-	800,000
Enterprise wide systems	435,000	(96,632)	338,368
Invested in fixed assets	255,062	(13,584)	241,478
Unrestricted	405,248	13,584	418,832
Excess of revenues over expenses for the period		366,337	366,337
TOTAL RESERVES	3,920,310	254,923	4,175,233

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.

BOARD MEETING BRIEFING NOTE

Reclassification on Future Financial Statements: Grouping Internally Restricted for Contingencies with Unrestricted

Page 2 of 3

Why this is in the Public Interest:

Implementing guidelines from the CRA is crucial to ensuring we maintain our non-profit organization status.

Background:

The College is an incorporated non-profit organization under the Income Tax Act, that claims an exemption from income tax under paragraph 149(1)(l).

The CRA, via IT-496R, has further outlined the requirements to maintain a non-profit organization's status. During the September 2021 Finance, Audit and Risk Committee meeting, the auditors discussed this and advised us:

- that non-profits should operate on a going concern basis, in the absence of a particular threat, and
- of an ongoing project by the CRA identified as "the Non-Profit Organization Risk Identification Project"

Communication from the CRA after the completion of this above-mentioned project made it evident that monitoring our operating reserves was crucial to maintaining our non-profit status. Per the CRA, a large operational reserve could appear as if the College was seeking to generate surpluses via non-incidentual profits.

To avoid challenges to our non-profit status, it was recommended by our auditor that the College combine the Internally Restricted for Contingencies Fund with the Unrestricted Fund on the Financial Statements. This would signal that the College was not seeking to maintain a large restricted operational reserve and place us in a better reporting position with regards to CRA guidelines.

Discussion:

The reasons in support of combining the Internally Restricted for Contingencies fund with the Unrestricted Fund are as follows:

1. The College operates on a going concern basis.
2. Designating a fund as Internally Restricted for Contingencies could be viewed with a purpose to earn investment income to fund operations. To maintain a tax-exempt status, the CRA requires that non-profit organizations operate exclusively in support of its mandate and not for the purpose of generating profit.
3. As advised by our auditors, the CRA has allowed non-profit organizations to maintain up to six months of expenses in an Unrestricted Fund. If we combine the Internally Restricted for Contingencies Fund with the Unrestricted Fund, the new total in our Unrestricted Fund, as at November 30, 2021, would be \$2,018,832. This amount represents approximately 6-months of our annual expenditures (refer to table below).
4. This reclassification will result in a simpler view on our Financial Statements for users to read.

BOARD MEETING BRIEFING NOTE

Reclassification on Future Financial Statements: Grouping Internally Restricted for Contingencies with Unrestricted

Page 3 of 3

	Opening Balance Jun 1, 2021 \$	Spent to Date/Change \$	Closing Balance Nov 30, 2021 \$
Hearings and independent medical exam fund	\$ 400,000	(9,532)	390,468
Sexual abuse therapy fund	25,000	(5,250)	19,750
Premises fund	800,000	-	800,000
Enterprise wide systems	435,000	(96,632)	338,368
Invested in fixed assets	255,062	(13,584)	241,478
Unrestricted	2,005,248	13,584	2,018,832
Excess of revenues over expenses for the period		366,337	366,337
TOTAL RESERVES	3,920,310	254,923	4,175,233

There are no reasons against making the above noted combination.

Implications:

If approved by the Board, the Financial Statements for fiscal year 2021/2022 will need to reflect this.

Attachments:

None



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Finance, Audit and Risk Committee
Seema Singh-Roy, Director, Finance and Corporate Services
Subject: Enterprise System Project Budget

Recommendation:

THAT the Board approves an increase to the Enterprise System Project budget and reserve fund, totaling \$175,125.

Issue:

A total of \$435,000 is in reserve and set aside for this Enterprise System Project. \$300,000 of this total was approved by the Board in March 2021 specifically related to the contract with the chosen vendor, Gestisoft. The \$300,000 approval for the vendor was to cover services relating to the project including:

- Fit-Gap Analysis
- Design & Construction
- Deployment

It has been determined, based on new information discussed below, that the estimated reserve required for this Enterprise System Project will total \$610,125, requiring an increase of \$175,125 to our current reserve fund of \$435,000.

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:

Providing a streamlined and efficient enterprise system that will build a strong foundation to support the College and its mandate.

Background:

The College has been using a system called iMIS as its central information management system to perform and manage many of its key functions since 2005.

iMIS has historically been utilized by the core program areas of the College (Registration, Quality Assurance (QA), and Investigations and Resolutions (I&R)).

The College's current electronic solutions and their configuration have not optimized the functionality to best support efficient organizational workflows and appropriate access to data and information. The

BOARD MEETING BRIEFING NOTE

Enterprise System Project Budget

Page 2 of 3

College has an opportunity, with a new system under development with robust functionality, to maximize our resources to work as efficiently and effectively as possible.

The Enterprise System Project was structured in three phases to support successful delivery, with the first two phases being completed. A vendor was selected and approved by the Board at the March 25, 2021, meeting. Since then, the implementation phase has been in full force, with numerous workshops occurring with various teams across the College, feedback provided to the vendor, platform development, and training now being developed.

Discussion:

Since the initial reserve of \$435,000 was set aside for the Enterprise System Project, three factors have resulted in this recommendation to approve an increase to the Enterprise System Project reserve fund:

1. The Go Live date required extension from an initial estimate of January 2022, to after our annual renewal in July 2022. This extension will result in additional time from our vendors. This was done:
 - to allow staff to dedicate the appropriate time required to test, provide feedback to the vendors and train,
 - to ensure we have a smooth renewal in 2022, as going live in January 2022 would conflict with the exam date and subsequent results in March 2022, making it extremely difficult for staff to successfully work on implementing the new system, and
 - the initial January 2022 timeline was an estimate at the onset of the project which, once re-visited, was determined not to be feasible due to the amount of work involved in the development of the project.
2. Based on feedback from staff and the Enterprise System Project team, portal development and the QA program have required increased modifications than initially designed/planned. This has resulted in increased costs from the vendor. We are currently working with the vendor to contain costs but are being mindful of the fact that the College has been operating using a system since 2005 and developed/enhanced for over 15 years. Recreating this functionality in a new system is complex.
3. The above increases are offset by an estimated decrease in the amount required to digitize our documents. We have found a more cost-efficient alternative of purchasing an in-house scanner and a temporary resource vs outsourcing the entire process.

Due to the above and further explained in the table below, we are seeking approval from the Board to increase the Enterprise System Project Reserve Fund by \$175,125 (to be moved from the Unrestricted Fund).

BOARD MEETING BRIEFING NOTE

Enterprise System Project Budget

Page 3 of 3

Project Category	Description	Initial Project Budget	Increase/decrease expected	Justification for increase/decrease	Revised Budget
Gestisoft Implementation	Per proposal provided by Gestisoft. LMS integration, committee report package development, QA CA development not in scope.	\$260,500	\$124,259	Extension will require vendor to support over a longer period of time; portal changes have been identified that were not initially scoped in; QA portion is more complex than initially described. Estimated 50% overage over 6 months	\$384,759
Contingency (10% on Implementation cost)		\$26,050	\$12,425	Increased based on above	\$38,475
Gestisoft Licensing - Year 1	Per proposal provided by Gestisoft.	\$40,600			\$40,600
System Integration w QuickBooks	Estimate for additional support for integration (external QB expert)	\$5,000			\$5,000
Deborah (VA)	Estimate for additional support for data migration (~30 hours)	\$5,000			\$5,000
Project Management	Estimated cost for Elizabeth Goff (~450 hours)	\$45,000	\$67,200	Required hours due to extension of project timeline. Will require a minimum of 3 days a week for 6 months (sometimes 4).	\$112,200
Document Digitization	Estimate for digitization of entire file room records related to registrants	\$44,091	-\$20,000	Will hire a temporary resource to do this; safer and results in reduction of costs	\$24,091
Website	Per discussion with Nancy, no impacts, but hosting may be changed - this will not be project budget line.				
TOTAL		\$426,241	\$183,884		\$610,125
Current ES Project Reserve Fund Total					\$435,000
Recommended to approve January 2022 - transfer to ES Project Reserve Fund					\$175,125

Implications:

If the increase proposal is not approved by the Board, it will have an impact on the successful implementation of the Enterprise System Project.

Attachments:

None



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Governance Committee
Subject: Board Skills Assessment

Recommendation:

For Information and discussion purposes.

Issue:

The Board is asked to review the findings from the Skills Matrix tool related to the College's overall Board Competency Framework.

Link to Strategic Plan:

This aligns under Public Confidence:

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

Why this is in the Public Interest:

The assessment of the Board using the Skills Matrix tool contributes to effective governance and Board development, and to governance succession planning. Improving how the College is governed will strengthen our protection of the public and enhance public confidence in the regulatory system through transparency and accountability.

Background:

- The College's [Competency Framework](#) was approved by the Board at the March 25, 2021, meeting. The framework defines the knowledge, skill & abilities, and personal qualities of members of the Board. Competencies are overarching standards of behaviour expected of the Board. They provide the structure that helps identify, assess, and develop the behaviours and skills that contribute to and ensure effective governance. The competencies support and facilitate the College's vision and mission and are aligned with its strategic plan.
- The Ministry of Health's College Performance Measurement Framework requires that health regulatory colleges have pre-defined skills and competencies for Board members, and a process for ensuring that directors wishing to stand for election meet these skills and competencies.
- To enable the College to meet this requirement, the Governance Committee introduced, and the Board approved, the Skills Matrix tool at the October 28, 2021, Board meeting.

BOARD MEETING BRIEFING NOTE

Discussion:

- The Skills Matrix is a multi-faceted tool and part of a good governance practice used by boards. It can provide a comprehensive snapshot of the current Board, as well as be used to assess the overall composition of skills and competencies of the Board related to the Board competency framework.
- The tool can also play a key role in a Board's governance framework by helping to identify gaps among the current Board of Directors and allow the College to target outreach for registrants interested in running for election. The data collected will also help identify future Board and director training and development.
- Staff prepared the Skills Matrix tool on the SurveyMonkey platform, and the link was provided to all 16 Directors with a deadline to complete prior to the holiday break. Board Directors were asked to self-assess their capabilities as entry, foundational or advanced level, but with a heightened emphasis on being self-critical.
- The Skills Matrix tool provided the Governance Committee an overall assessment of the Board and reinforces the roles and responsibilities of the Board. It also provides a profile of each Director without disclosing their identity, or attribution associated with, any individual Director.
- The following chart describes criteria that each Director considered when determining their level of skill for each of the nine competencies.

Rating	Competency Level	Description (Experience/Qualifications)
0	None	<ul style="list-style-type: none">• No formal education, experience, or competency in the area
1	Entry	<ul style="list-style-type: none">• Very basic knowledge of competency• Understands terminology and can identify skills and attributes associated with the competency
2	Foundational	<ul style="list-style-type: none">• Good general understanding of the fundamentals of the competency gained through an appropriate combination of education, working knowledge, previous board experience and training.• Sufficient knowledge and experience to apply concepts to less complex issues
3	Advanced	<ul style="list-style-type: none">• Significant advanced understanding and expertise of the competency gained through appropriate combination of education, practical work experience, previous board experience, professional designation or degree in the subject matter or completion and accreditation of a training program.• Participates fully in board analysis, discussion and debate on more complex issues.

BOARD MEETING BRIEFING NOTE

Board Skills Assessment

Page 3 of 3

Findings:

- Overall score results from each Director's self-assessment for the nine competencies were averaged and are listed as follows: (highest to lowest)

Competency	Average Score
Leadership	2.63
Board & Governance Experience	2.63
Regulatory Understanding	2.44
Knowledge of Occupational Therapy	2.38
Stakeholder Relations/Communication	2.31
Strategic Planning	2.25
Risk Management	2.19
Technological Competence	2.13
Financial Literacy	1.75

- The results show that the current College Board of Directors to be at a foundational level in 8 of 9 competencies. The only competency to score below a foundational level of understanding is financial literacy.
- Overall assessment of the Board is that it is a very experienced Board reflected in that half of the current Board of Directors are currently in their second or third term of office. That experience and knowledge is important to its effective functioning and that all Directors have developed a good understanding of the duties and responsibilities and board governance in the health regulatory sector.

Next Steps:

- Based on the findings from the assessment, the Governance Committee will propose that upcoming Board training in 2022 focus on Financial Literacy, Technological Competence and Risk Management.
- For the Public Directors on the Board, the College will look to provide additional tools to increase their knowledge and awareness of the profession of occupational therapy.

Attachment:

None



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Executive Committee
Subject: Committee Chair/Composition Appointment Process

Recommendation:

THAT the Board approves the change in process for appointment of committee Chairs and committee composition.

Issue:

This issue is being brought to you as previously, part of the current role of Executive Committee was to review and recommend the process for selection of committee Chairs and the composition of committees. Executive has discussed this and has a recommended approach.

Link to Strategic Plan:

- 1.3 College governance is responsive, effective, competency-based and accountable
- 1.3.1 College governance structure reflects best practice

Public Interest in this Issue:

With the emphasis on competency-based appointments to ensure governance is in the public interest, maintaining/enhancing this competency-based appointment process for committee Chairs is in the public interest.

Background:

The College, along with other health regulatory colleges, have been reviewing trends and best practices with respect to governance in professional regulation with a view to strengthening public trust in regulatory institutions and their processes.

Since 2019, when the College underwent a Governance Review, several initiatives have been undertaken to modernize the College governance structure, including the establishment of a transparent, independent governance process to oversee the recruitment, selection, evaluation and orientation and training for both Board and Committee members.

In addition, the College has introduced a comprehensive competency framework to direct how the Board and Committees will be comprised, thus ensuring suitable competencies and attributes of Directors and Committee Appointees to the College Committees.

In tandem with these changes, the proposed committee appointment approach is expected to enhance public protection and increase confidence in the regulatory system.

BOARD MEETING BRIEFING NOTE

The goal of the appointments process is that appointments to committees can be made on a competency basis – Board members who chair committees will have the requisite experience and skills to manage the role (with staff support, of course). The Governance Committee has been reviewing the current competency profiles of Board members and the governance model was meant to have the Chair and Committee composition process moved to Governance from the Executive.

Discussion:

Executive reviewed the options to determine the process that will be used this year. Our Terms of Reference outline that ideally, the Governance Committee becomes involved with Chair and Committee Composition discussions and the Board should ultimately approve. This removes one more decision item that has been made by Executive without Board approval. Although it feels a bit more cumbersome, a change could align the College with best practices.

Suggested new process:

1. Structural decision to be made such that, the Chair of the Board is automatically the Chair of the Governance Committee.
2. Structural decision to be made such that, the Member at Large, Finance, elected to Executive, is automatically the Chair of the Finance and Audit Committee.
3. At the end of the March Board meeting, as usual, the Board will elect the four Executive Members.
4. Immediately following the meeting, this Executive will select the members of the Governance Committee.
5. The Governance Committee will meet within the next two weeks or so, whenever, reasonable possible to determine a draft slate for the Chairs and Committee Composition for the next Board year.
6. The Board will meet, via video conference, as soon as possible following this Governance Meeting to approve the Chair and Committee Composition.

Implications:

If the Board approves this proposed process, it will relieve the Executive Committee the responsibility to appoint Directors and Committee Appointees to the College Committees. In addition:

- This new process would align with our Committee Terms of Reference, Bylaws and the College's intention to move this process to the Governance Committee and Board approval, from the current process that is delegated to Executive from the Board;
- This may add a delay to committee appointment process; and
- This process would incur additional costs to hold a Board meeting just for this purpose.

This new process would start to implement the new governance processes whereby Governance Committee, with its knowledge of individual board member competencies, could make decisions on this basis, in addition to the information gathered from Board Members about their interest and ability to serve as a chair and on each committee. In addition, the Governance Committee is intended to continue to expand their activities to include processes for recruitment and nomination to statutory committees, all appointments including professional committee appointees.

BOARD MEETING BRIEFING NOTE

If the Board decides not to implement this process, they could, as they have in the past, delegate this process solely to the Executive and it would occur as it has for many years.

Environmental Scan - Committee Appointments:

Listed below are some Colleges and how their committees are appointed.

College	Committee Appointment
College of Nurses of Ontario	<p>The Nominating Committee assists the Board of Directors (Council) in making sure CNO's committees have the competencies and attributes (the experience, knowledge, skills, and character), to enable them to fulfil their roles and public protection purpose.</p> <p>The Nominating Committee also fulfills specific roles related to the election of Board members and the Executive Committee and recommends to the Board candidates for appointment or re-appointment to Committees.</p>
College of Physicians and Surgeons of Ontario	<p>The Governance Committee is responsible for implementing governance policy recommendations and ensuring that appointments are made to all the CPSO committees so that the work of the CPSO can be done.</p>
College of Medical Radiation and Imaging Technologists of Ontario	<p>The role of the Nominating Committee is to review applicants and make recommendations for committee membership for CMRITO members. The list of applicants should be forwarded to the Executive prior to the June Council meeting.</p>
Ontario College of Pharmacists	<p>9.24 Duties of the Governance Committee.</p> <p>9.24.2 recommend a slate of appointees for Committees, including the chairs;</p> <p>9.24.3 provide input to the processes for orientation of Directors and members of Committees.</p>

Attachment: None



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022

From: Executive Committee

Subject: Appointment of the Officers Nominations Committee

Recommendation:

THAT the Board approves the appointment of (determined at the meeting) to the Nominations Committee.

Issue:

The Board nominates two members at its meeting in January to fulfill the governance process of managing the elections to the Executive Committee in March.

Link to Strategic Plan:

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

Why this is in the Public Interest:

It is in the public interest that a fair process be followed to elect members of the Board to the Executive Committee. In addition, the public interest is served when competent Board members hold leadership positions and are free from conflict of interest.

Background:

Election of officers for the College occurs each March. Prior to this, the Board is guided by the Nominations Committee's Terms of Reference that sets out the process prior to election day held after the Board meeting in March.

The actual election conducted by the College is based on the bylaws. Our bylaws are silent on the process for nomination of officers for election. However, operationally, the usual process has included ensuring the confirmed slate of nominees and their statements of candidacy are distributed to each Board Director prior to the Board Meeting in March when the elections will be held.

Discussion:

The Board should nominate two Board members to the Nominations Committee who will not be standing for election as an officer.

Implications:

Once appointed to the Nominations Committee, they will begin the process to ensure directors are ready to stand for election for an officer position in March.

BOARD MEETING BRIEFING NOTE

Appointment of the Officers Nominations Committee

Page 2 of 2

Attachments:

1. Terms of Reference – Nominations Committee



Policy Type:	Governance Process
Policy Title:	Terms of Reference – Nominations Committee
Reference:	GP10j
Date Prepared:	June 2002
Date Revised:	March 2010, January 2018, June 2020
Date Reviewed:	June 2017

Committee Category

Non-Statutory

Mandate

The Nominations Committee's (the "Committee") primary function is to oversee the development of a slate for the election of officers in accordance with Part 7.01 of the College of Occupational Therapists of Ontario's (the "College") bylaws.

Accountability and Authority

The Committee is a non-statutory committee of the College and is directly accountable to Council.

Limitations

The Committee shall only exercise the authority as delegated by Council, and fulfill the duties and responsibilities authorized by these Terms of Reference.

Duties and Responsibilities

The Committee shall be responsible for the following activities:

- Calling for nominations;
- Reviewing the Council member nomination forms;
- Ensuring there are candidate(s) for each officer position;
- Ensuring the consent of nominated members to stand for election;
- Requesting a candidate statement from each individual standing for election;
- Communicating the completed slate to College staff for distribution at the elections meeting: and,
- Ensuring College staff make the slate and statements of candidacy available to Council members by electronic mail prior to the commencement of the election.

Composition of Committee

The Committee shall be composed of at least:

- a. Where possible, one member of Council who is a registrant of the College and one member of Council appointed to Council by the Lieutenant Governor in Council;
- b. at least two members of Council who are retiring from Council; or,



- c. if fewer than two members of Council are retiring, then the Committee shall include one or two members of Council who do not intend to stand for election as an officer.

Term of Office

Committee members are selected annually at the January meeting of Council and are active until the March meeting at which time the officer election process is completed.

Meetings

Meetings shall, whenever possible, be held at a place and on a date set in advance and shall occur at regular intervals and at such frequency as is necessary for the Committee to conduct its business.

Quorum

Pursuant to section 14.01.06 of the College bylaws, a majority of members of the Committee constitute quorum.

Selection of the Chair

The Chair of the committee is a member of Council and is selected annually by the Committee.

In the event that the Chair is unable or unwilling to preside at the meeting, the Chair shall designate an acting Chair from among the Committee members to preside at the meeting. If the Chair is unable to delegate his or her chairing duties, the Committee shall then select an acting Chair to preside at the meeting from among its members.

Voting

Whenever possible, decision-making at the Committee level shall be conducted using a consensus model. When necessary, formal voting will be used.

Unless specifically provided for otherwise under the *Health Professions Procedural Code* or the College bylaws, every motion that properly comes before the Committee shall be decided by a simple majority of the votes cast at the meeting by the Committee members present.

The Chair, as a member of the Committee, may vote.

In the event of a tie vote, the motion is defeated.

Reporting

The Committee shall provide a report of its activities as required to Council. The Committee prepares an annual report of its activities at the end of each fiscal year.

Conflict of Interest

All Committee members have a duty to carry out their responsibilities in a manner that serves and protects the interest of the public. As such, they must not engage in any activities or in decision-making concerning any matters where they have a direct or indirect personal or financial interest. All Committee members have a duty to uphold and further the intent of the *Regulated Health Professions Act, 1991* to regulate the professional practice of occupational therapy in Ontario, and not to represent the views of advocacy or special interest groups.

Comprehensive information regarding conflict of interest obligations is included in the College bylaws.



Committee Records

The Committee Chair shall ensure that accurate minutes of all Committee meetings and proceedings are recorded, approved and maintained at the College office.

Confidentiality

Members of the Committee will have access to highly sensitive and confidential information which they must keep in the strictest confidence. It is understood that the duty of confidentiality for members of this Committee are especially stringent. Members of the Committee shall not discuss with anyone any information that the Committee considers, even in a general nature, except for the purposes of providing the annual report to Council.

Each member of the Committee must sign a binding Confidentiality Agreement at the time of each appointment indicating their agreement to maintain the confidentiality, security and integrity of all materials during and after their term on the Committee.

Evaluation

The Committee terms of reference will be reviewed annually and amended where necessary, for example in response to statutory, regulatory, or policy amendments. Any amendments to the terms must be approved by Council.



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Executive Committee
Subject: Annual Board Evaluation/Self-Evaluation

Recommendation:

THAT the Annual Board Evaluation be implemented in January/February 2022.

Issue:

Executive coordinates the yearly evaluation activities of the Board and recommends that the Board undertake its evaluation this year with the attached materials.

Link to Strategic Plan:

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

Public interest in this Issue:

Ensuring that the Board reflects on its performance, both individually and as a group, is in the public interest as a well performing Board will make good decisions.

Background:

Every January, the Board performs an evaluation of its performance as a whole, as well as an individual self-evaluation for each Board Director. Executive Committee facilitates this process and has recommended the attached tools.

Discussion:

Last year Executive approved some changes to the evaluation due to the new strategic plan in place and to reflect some of the governance changes. While we are still transitioning from our policy governance model to new governance processes, an evaluation of the Board functioning is still viable and good practice. Last year's tool is attached for your review. No changes have been made to this year's evaluation.

Implications:

If approved, the materials will be sent to Board members via survey monkey, to be completed electronically. It is not time yet to do a fulsome revision of the entire Board evaluation process and tools. This may be better accomplished once the governance changes are made and a new policy manual is in place.

BOARD MEETING BRIEFING NOTE

Annual Board Evaluation/Self-Evaluation

Page 2 of 2

Attachments:

1. Annual Board Evaluation
2. Annual Board Self-evaluation



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

2022 Annual Board Evaluation

Thank you for participating in this survey. Your feedback is important.

1. Name

INSTRUCTIONS:

Please assess your view of our collective performance as a Board during the past year using the scales provided. Comments are an important aspect of evaluation as they provide insight and clarity. In each section, there is a space for your comments. You are encouraged to add your thoughts where appropriate.



2022 Annual Board Evaluation

SECTION 1 - Adherence to Governance Process Polices

Board-Community Linkage (GP2)

The Board recognizes its accountability to the public interest for whom the organization exists to benefit. It is to all Ontarians that the Board holds itself accountable and from the Regulated Health Professions Act that the Board obtains its authority.

The Board-Community Linkage is sustained through the critical roles assumed by the Board. These include:

1. Transparent decision making
2. Identifying opportunities to gather information to share with Board colleagues to assist in policy development
3. Sharing information with the public and the College's stakeholders about Board meetings
4. Consulting with the public and stakeholders for input on changes to College policies and positions.

Please assess how well the Board has met these expectations.

2. In your reflection, do you feel that the Board has met these expectations with respect to Board-Community Linkage?

- Yes**
- Sometimes or most of the time**
- No, and thus needs improvement**

Please provide comments to support your rating, as appropriate.

3. Please rate how well the Board prioritized and focused on the public interest in decision-making over the past year.

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.



2022 Annual Board Evaluation

Governing Style (GP3)

The Board will govern with an emphasis on:

- Strategic/policy leadership rather than administrative detail
- Evidence-based decision-making
- Accountability
- Clear distinction of Board and Registrar roles
- Encouragement of diversity in viewpoints
- Collective rather than individual decisions
- Being proactive rather than reactive

Please assess how well the Board has met these expectations:

4. The Board assumes responsibility for excellence in governance through the establishment and adherence to policy.

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.

5. The Board's focus is on group responsibility rather than individual responsibility for decision-making.

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.

6. The Board's focus is on outcomes or intended long-term ends rather than on the means to attain those effects.

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.

7. The Board encourages diversity in viewpoints. Board members are encouraged to express their views fully in all matters discussed.

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.

8. A clear distinction between Board and staff roles is maintained at all times.

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.

9. The Board monitors and discusses its process and performance at each Board meeting.

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.



2022 Annual Board Evaluation

The Board's Role

The role of the Board is to determine and demand appropriate organizational performance. Accordingly, the Board will produce written governance policies that, at the broadest levels, address each category of organizational decision:

- Strategic Plan
- Board Policies
 1. Registrar Limitations
 2. Governance Process
 3. Board - Registrar Linkage

Please assess how well the Board has met these expectations:

10. The Board has set priorities that are highlighted in the College's multi-year strategic plan.

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.

11. The Board receives regular monitoring reports that inform you of progress in efforts to achieve the College's Strategic Plan.

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.

12. The Board is informed about the environment in which it and the College operate.

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.

13. The Board monitors adherence to Registrar Limitations (Board Policies).

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.

14. The monitoring reports you received are effective based on the following criteria: a) Received on time according to the monitoring schedule established in our policies, and b) Alert you, in advance, to any possible or potential contravention of our policies.

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.

15. The Board honours the accountability of the Registrar and, as per CRL3 policy, does not give instructions or evaluate any staff other than the Registrar unless requested to do so.

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.

16. The performance of the Registrar is measured against the accomplishment of the Strategic Plan and operations within the boundaries established in the Board policies on Registrar Limitations.

- Yes
- Sometimes or most of the time
- No, and thus needs improvement

Please provide comments to support your rating, as appropriate.



2022 Annual Board Evaluation

SECTION 2 - Board Growth and Development

Understanding that effective leadership involves continual growth and development, what advice would you have for the Board to assist us to become even more effective?

17. Please provide comments, as appropriate

18. Please provide additional comments that you feel may be helpful to this evaluation process



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

2022 Annual Board Evaluation

SECTION 3 - Self-Evaluation - My development or educational requirements

Please provide us with a sense of your personal development needs. Your response to the question below will help us to schedule either an individual training opportunity or a Board-wide educational opportunity.

19. I believe that my contribution to the College would be improved with education and/or training in the following:



Board Member Self-Evaluation

Date:

In addition to the Board assessing its own performance as a governing body, individual Board members should also reflect on their own performance and contribution to the work of the Board. The first two pages of this tool are provided for ***your information only***. Mindful responses can help you best pay attention to your performance as a Board member and can help you formulate a personal development plan for the coming year.

In addition, we do hope that you will complete page three and submit it to the College so that we can best support you in your development plan.

Please assess how well you feel you have met the expectations the Board has set for your roles and responsibilities:

Statement	Yes	Some of the time	No
1. I understand the role of the Board and my legal and ethical responsibilities including confidentiality as a Board member.			
2. I focus my attention on issues that are appropriate for me to consider as a member of the Board rather than on matters that are appropriately managed by staff. I focus is on the "ends" to be achieved not on the "means" to achieve them.			
3. I have attended all Board meetings, committee meetings and other events requiring my participation.			
4. I prepare for each meeting by fully reviewing the package of material sent to me. I contact the Chair with any questions I have in advance of the meeting.			
5. I make decisions and raise concerns about issues in the public interest.			
6. I declare my conflict of interest, wherever appropriate, and avoid participation in Board issues which are self-serving.			
7. I contribute to the depth and breadth of discussion at meetings. I always present my views in a collegial and professional manner. Furthermore, I always listen and consider the views of my colleagues.			
8. I hold professional and respectful regard for others during meetings.			
9. I have constructively shared my opinions and voted my conscience but have spoken with one voice with Board decisions.			
10. I find serving on the Board to be a meaningful and rewarding experience.			

Reflection

If I answered “No” or “Some of the time” to any of the above statements, I should ask myself why and identify what, if any, action I will take. Furthermore, I should consider how I wish to grow in my role as a Board member and strengthen my effectiveness in the coming year.



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Executive Committee
Subject: Professional Committee Reappointment - Practice Subcommittee

Recommendation:

THAT the Board approves the reappointment of Shannon Honsberger to Practice Subcommittee for a second three-year term commencing on March 8, 2022.

Link to Strategic Plan:

Seeking the knowledge and expertise from the Practice Subcommittee links directly to the third Strategic Priority of Quality practice:

3.4 Professional standards are up-to-date and reflect evolving practice, and

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

Why this is in the Public Interest:

This subcommittee provides a unique professional lens thereby strengthening the College's delivery of its public protection mandate and enhancing public confidence in the regulation of the profession. Members of the Practice Subcommittee provide insights about evolving occupational therapy practice. The College can be responsive to changes in the current practice environment, providing resources and guidance to ensure clients are the recipients of safe, ethical and competent occupational therapy services.

Background:

The Practice Subcommittee is a non-statutory committee of the College and is accountable directly to the Executive Committee. The Practice Subcommittee's primary function is to explore, debate and provide recommendations on current occupational therapy practice relevant to the mandate of the College.

Shannon Honsberger's first term as a Professional Committee Appointee of the Practice Subcommittee will expire on March 8, 2022. Non-Board members are appointed for a maximum of two 3-year terms.

Shannon Honsberger has over 25 years of experience as an Occupational Therapist. She has a diverse background in clinical practice with experiences in outpatient stroke rehabilitation, community, and private practice in District 3. She is currently working in an administrative role using her experience to support occupational therapy service delivery at a systems level.

Discussion:

During her first term, Shannon provided valuable insights from her practice experience to the work of the Practice Subcommittee. Re-appointing Shannon will enable continuity with the current work underway and support the overall effectiveness of the Subcommittee. On December 20, 2021, Subcommittee unanimously reached consensus that Shannon Honsberger to be re-appointed.

BOARD MEETING BRIEFING NOTE

Professional Committee Reappointment - Practice Subcommittee

Page 2 of 2

Implications:

If Shannon's reappointment is approved by the Board, the Practice subcommittee will have a have full compliment of appointees as per the Terms of Reference.

Attachment:

None



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Executive Committee
Subject: Professional Committee Appointments – Practice Subcommittee

Recommendation:

THAT the Board approves the appointment of Sophie Stasyne and Susan Cherian-Joseph to the Practice Subcommittee, each, for a three-year term beginning February 15, 2022.

Issue:

There are two vacancies on the Practice Subcommittee. One professional subcommittee member resigned from the College on October 1, 2021, and the other did not stand for reappointment for a second three-year term.

The Terms of Reference state that the Practice Subcommittee consists of at least: one member of the Executive Committee, one Elected Director of the Board, and four to six Professional Committee Appointees representing a cross-section of current occupational therapy practice.

To ensure Practice Subcommittee meets the above Terms of Reference requirements, two candidates will need to be appointed for a three-year term effective February 15, 2022. Members who begin their term on February 15, 2022, will be eligible for reappointment on February 15, 2025.

Link to Strategic Plan:

Insights from the Practice Subcommittee link directly to the third Strategic Priority of Quality practice:

- 3.4 Professional standards are up-to-date and reflect evolving practice and,
- 1.3 College governance is responsive, effective, competency-based and accountable.

Why this is in the Public Interest:

Members of the Practice Subcommittee provide insights about evolving occupational therapy practice. The College can be responsive to changes in the current practice environment, providing resources and guidance to ensure clients are the recipients of safe and competent occupational therapy services.

Background:

As of January 31, 2022, the Practice Subcommittee will have two Professional Appointee vacancies. Currently, the Practice Subcommittee comprises of three professional non-Board members and two Professional Board Directors. Candidates filled out a survey outlining experience and interest in serving on the subcommittee to eliminate barriers when applying. While Subcommittee was looking for

BOARD MEETING BRIEFING NOTE

candidates from District 6, (the north - as this district is not currently represented on subcommittee) applicants from this region were sparse.

The Practice Consultants reviewed applicant responses for suitability and representativeness within the Subcommittee. Five candidates were selected for a virtual interview based on a defined set of competencies. The summaries for four interviewees were anonymized and presented to Subcommittee on December 20, 2021.

Based on this information, Practice Subcommittee selected two candidate(s) to recommend to the Board to fill these vacancies.

Discussion:

Practice subcommittee considered the composition of the current professional members and identified the need to fill the following gaps in representation:

1. Areas of practice: Mental Health and Pediatrics
2. Geographical region: District 6

The Board is asked to approve *Sophie Stasyna and Susan Cherian-Joseph* as the two selected candidates to be approved for a three-year term on the Practice subcommittee.

Attachments:

1. Sophie Stasyna – Resumé (Not provided to the public to protect private information)
2. Susan Cherian-Joseph – Resumé (Not provided to the public to protect private information)

Resumes not provided to the public to protect private information.

Resumes not provided to the public to protect private information.

Resumes not provided to the public to protect private information

Resumes not provided to the public to protect private information



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Executive Committee
Subject: Honoraria and Allowable Expenses Policies - Review

Recommendation:

THAT the Board approve the changes to the Honoraria Policy.

THAT the Board reviews and accepts the current Allowable Expenses Policy.

Issue:

With the change in meeting format to more virtual committee meetings, the honoraria policy requires an update. In addition, this policy is meant to be reviewed yearly. The Allowable Expenses Policy is also to be reviewed yearly.

Link to Strategic Plan:

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

Why this is in the Public Interest:

These policies promote the wise use of College resources to support our public interest work.

Background:

The attached policies are to be reviewed yearly. The allowable expenses policy has no recommended changes this year.

Discussion:

The following changes have been made to the honorarium policy:

1. Language has been updated to reflect our new governance model.
2. Simplified language so attendance can be in person, teleconference, or through video conference, without needing to specify.
3. Changed the ½ day rate to reflect more of an actual ½ day. Previously, meetings of less than two hours duration were completed by teleconference and were considered differently. However, now that video meetings are used frequently, increasing the ½ day to 3.5 hours from the 3 hours makes more sense. A previous 3-hour meeting would have been in person necessitating travel and therefore would have been more like a full day. Now that the meetings are virtual, meetings

BOARD MEETING BRIEFING NOTE

up to 3.5 hours are better categorized for the half day rate, and anything over that, a full day. This means that a three-hour meeting can go a few minutes overtime and not incur extra costs.

4. Clarifying that a meeting scheduled for a full day, even if it ends early, would still be considered for the full day rate.
5. Allowing an individual to claim both travel and preparation time on the same day, as long as they are not claimed on the same day as the actual meeting.
6. Clarifying language and rates when a meeting is cancelled without 48 hours' notice.
7. Defining the submission period to assist with processing claims.
8. The per diem rates remain unchanged from 2020/21.

Implications:

If the Board approves the policy changes, these changes will inform the budgeting process and will take effect June 1, 2022.

Attachments:

1. Honoraria Policy – 2020
2. Honoraria Policy – with tracked Changes
3. Honoraria Policy – Clean
4. Allowable Expenses Policy



HONORARIA

Guidelines for Elected Council and Non-Council Members

A member who prepares for and attends meetings respecting College business will be paid an honorarium.

Definition

Per Diems:

The College offers up to three types of per diems: Attendance (or Teleconference), Travel and Preparation. Each per diem is governed by their unique conditions. Only one per diem payment is payable to a member per calendar day.

Attendance:

An attendance or teleconference per diem is the amount payable for onsite or remote dial-in work periods in excess of three hours. When less than three hours of work is involved, one-half of the per diem rate is paid. The per diem base is deemed to be 7.5 hours.

Travel:

When travel is required the day before a meeting in order to attend, those who live over 250 kilometers from the College may claim \$150. Same day travel as the date of attendance will not be reimbursed.

Preparation Time:

Council, Executive, Sub-Committee and Working Group Meetings: Preparation time is an hourly rate, up to a maximum of 2 hours per meeting. For an exceptionally large amount of reading, an additional allowance of preparation time will be at the discretion of the Chair.

ICRC, Hearings, Registration, Quality Assurance and decision writing: Preparation time is an hourly rate, not to exceed the maximum scheduled length of the meeting.

Rate

Council and committee members	\$250.00
Chairperson (of Council or Chair of a Statutory or Standing Committee)	\$325.00
Vice-President	\$275.00

Preparation time is \$45 per hour.

Procedure

1. Council members shall submit their honoraria and reimbursement expense claims on an Expense Reimbursement Form provided by the College.
2. Honoraria may be claimed for onsite attendance, teleconference and preparation time. Preparation time will be paid in instances where this is of major importance in effectively conducting Council business.
3. Travel per diems shall be claimed for travel incurred on a date prior to the meeting date.



4. The per diem amount of Chair or Vice-President is payable only when acting in the capacity of Chair or Vice-President of Council, or as Chair of a statutory or standing committee, for the meeting of the specific committee or Council. Participation in other committees is remunerated at the standard rate of \$250.00 per diem.
5. Where a member is requested to participate in a meeting for which that person is entitled to fees and that meeting is canceled without notice of at least 48 hours, the person shall be entitled to request and receive a maximum half day attendance/teleconference per diem.
6. When an onsite meeting or teleconference is less than 1.5 hours, the half day per diem charged will include any preparation time completed for that meeting. When a meeting is over 1.5 hours, preparation time may be billed in addition to the per diem.
7. Per diem rates will be reviewed annually.

Created: May 1994

Reviewed: January 1997, June 1999, October 2000, March 2002, June 2002, March 2008, June 2008, July 2010, January 2013

Revised: January 2016, March 2018, January 2019, January 2020

Rates Revised: January 2016 (per diems), January 2019 (Preparation time rate)



ALLOWABLE EXPENSES

Guidelines for Elected Council and Non-Council Members

An elected or appointed member who incurs allowable expenses while conducting College business will be reimbursed. Every attempt will be made by a member to consider economy and necessity when incurring expenses.

Definition

Allowable Expenses: These include accommodations, meals, gratuities, travel, internet charges and dependent care.

Claim Procedure

1. The member shall submit allowable expenses on the Expense and Reimbursement Form provided by the College. Receipts for expenses must be included, with the exception of mileage claims.
2. Forms will be reviewed by the Registrar, Deputy Registrar, or other appropriate College staff member on submission prior to approval. Incomplete forms will be returned to the claimant.
3. Forms will be paid according to the payroll schedule of the College on the 15th day of each month. The deadline to submit for payment is the 9th day of each month.

Travel

Rate: \$0.57/km

1. Travel includes: Economy airfare, bus, train (including by VIA 1), local public transportation, taxi or private automobile. All travel can be booked through a travel agent chosen by the College.
2. In each case, only the cost of the most economical and/or practical mode of travel may be claimed. Wherever possible, members are encouraged to take advantage of advance bookings, "seat sale" fares, or other discounts offered.
3. Costs for parking will be reimbursed with a receipt.
4. Individuals will not be reimbursed for traffic and parking violations.

Accommodations

1. Hotel arrangements can be made at College approved hotels to ensure that the College receives the benefit of the corporate rate. However, if a more economical alternative is found, that is acceptable also.
2. Except for Council and Executive Committee meetings, members are to make arrangements for their own accommodations as per provided policy.
3. Private accommodation may be used in lieu of the approved hotel where a member can stay with friends or relatives. A maximum of \$35.00 per night may be claimed.
4. No reimbursement shall be made where the member resides within fifty (50) kilometers of the meeting venue unless the member is required to attend on two or more consecutive days. Only 1 night will be reimbursed between meeting days.
5. Charges of a personal nature made at a hotel, such as laundry, in-house movies, or personal phone calls will not be reimbursed.



6. Internet charges will be reimbursed in the event they are not included in the cost of the accommodations.

Meals

Rate: The daily maximum rate is \$90.00, which includes breakfast, lunch and dinner.

1. Meal claims are to be made based on actual expenses incurred.
2. Gratuities can be claimed where the total cost is within the daily maximum.

Internet Charges

Members will be reimbursed for the cost of additional internet charges relative to College business. Receipts are required.

Dependent Care

Rate: The maximum hourly rate for which the member will be reimbursed is not more than minimum wage, for up to the maximum number of hours scheduled for the meeting plus one hour traveling time. Claims for dependent care expenses should not be submitted unless they are actually incurred.

1. Costs for dependent care will be reimbursed where they are incurred over and above the regularly scheduled provision of care.

Created: May 1994

Reviewed: March 2002, June 2002, August 2004, October 2004, March 2008, July 2010, June 2012

Revised: January 2016, March 2018, January 2019, January 2020

Rates Revised: January 2020

HONORARIA

Guidelines for Elected Council Board Members and Non-Council Members Committee Appointees

A member who prepares for and attends meetings respecting College business will be paid an honorarium.

Definition

Per Diems:

The College offers up to three types of per diems:

- Attendance (or Teleconference),
- Preparation, and
- Travel, and Preparation.

Each per diem is governed by their unique conditions. ~~Only one~~ An attendance and preparation per diem are payable per scheduled meeting with exception of meetings less than 1.5 hours as noted in #6. Multiple distinct meetings are permitted per calendar day; however, only one travel per diem is payable per trip into Toronto. ~~payment is payable to a member per calendar day, per meeting (See specific condition for each per diem below)g, with the exception of travel and preparation, which, as noted in #8 below, can be claimed on the same day, if completed on a different day from the meeting(s).~~

Attendance:

~~The An attendance or teleconference~~ per diem is a fixed rate the amount payable for scheduled onsite or remote ~~dial-in~~ work periods.

There are two fixed rates available:

- Half-day rate: Equal to or less than three hours and thirty minutes (3.5 hours)
- Full-day rate: More than ~~for three~~ hours and thirty minutes ~~or more (3.5 hours) hours to a~~ maximum per day of 7.5 hours-

If a meeting is scheduled for half a day but goes over the scheduled length of time, the College will pay members the full-day rate.

If the meeting is scheduled for a full day but less time is required to complete the work, the College will pay members the full day rate.

~~When less than three hours of work is involved, one-half of the per diem rate is paid. The per diem base is deemed to be 7.5 hours.~~

Travel:

~~When travel in excess of 250 km is required, members are advised to travel the day prior to the meeting and claim the travel per diem. the day before a meeting in order to attend, those who live over 250 kilometers from the College may claim \$150. Same day travel as the date of attendance will not be reimbursed regardless of distance travelled.~~

Preparation Time:

All preparation time is based on a fixed hourly rate.

~~Council Board, Executive, Sub c-Committee and Working Group Meetings:~~

Members can claim a maximum of 2 hours of preparation time for Board, Executive, Subcommittee and working group meeting. Preparation time is an hourly rate, up to a maximum of 2 hours per meeting. For

When an exceptionally large amount volume of reading material is distributed, the meeting Chair will advise members if there is an increase to the maximum allowance for preparation time. This is be left at

~~the discretion of the Chair, an additional allowance of preparation time will be at the discretion of the Chair.~~

ICRC, Hearings, Registration, Quality Assurance, and decision writing:

Preparation time ~~is not is an hourly rate, not~~ to exceed the maximum scheduled length of the meeting, ~~unless approved by the Chair.~~

Rates:

Full-rate Attendance:

Standard rate: ~~Council Board~~ and ~~committee Professional membersAppointees~~ _____
\$250.00

Chairperson (of ~~Council Board~~ or Chair of a Statutory or Standing Committee) _____ \$325.00

Vice-President _____ \$275.00

Preparation time: ~~is~~ \$45 per hour.

Travel: \$150 per reimbursement claim (distance traveled one way must be equal to or greater than 250 km)

Procedure

- ~~1. Council Board~~ members shall submit their honoraria and reimbursement ~~expense~~ claims using the third-party online vendor platform. Certify, on an Expense Reimbursement Form provided by the College.
- ~~2.1.~~
- ~~3.2.~~ Honoraria may be claimed for ~~onsite~~ attendance, ~~teleconference~~ and preparation time. Preparation time will be paid in instances where this is of major importance in effectively conducting Council business. Preparation time will be paid when members are required to review materials that are distributed to by the College in advance of the meeting.
3. Travel per diems shall only be claimed when for travel meets the following incurred two conditions:
 - a. Travel must occur on the a date prior to the scheduled meeting date.
 - a.b. The distance travelled in one direction must be equal or greater than 250 km one way.
4. The per diem amount of Chair or Vice-President is payable only when acting in the capacity of Chair or Vice-President of ~~Council Board~~, or as Chair of a statutory or standing committee, for the meeting of the specific committee or ~~Council Board~~. All other Participation participation will be in other committees is remunerated at the standard rate of \$250.00 per diem.
5. If a full day meeting is cancelled by the College without 48 hours of notice, members will be entitled to be reimbursed at half of the applicable Attendance rate. Full-day meetings that are cancelled will be reimbursed at the half of the full-day Attendance rate; and half-day meetings will be reimbursed at half of the half day rate. Only members who are scheduled to attend and who request the reimbursement shall receive it. Members are permitted to submit a reimbursement claim for Preparation Time as per the limits set out in this policy for their meeting.
- ~~5.~~ Where a member is requested to participate in a meeting for which that person is entitled to fees and that meeting is canceled without notice of at least 48 hours, the person shall be entitled to request and receive a maximum half day attendance/teleconference per diem.
6. When an onsite meeting or remote meetings that are scheduled for or teleconference is less than 1.5 hours will be paid, the half day per diem. Preparation time is included in the attendance rate for meetings of less than 1.5 hours. charged will include any preparation time completed for that meeting. When the duration of a meeting is over 1.5 hours or more, preparation time may be billed-claimed in addition to the per diem.
- ~~7.~~ Per diem rates and policy will be reviewed annually by the Finance, Audit and Risk Committee. All changes to the per diem rates will be approved by Board before coming into effect the following fiscal year, to allow for appropriate budgeting.-
- ~~7.~~
8. Members can claim both a Preparation per diem and Travel per diem on the same date.

9. All expenses claims must be submitted prior to the end of the fiscal year applicable. Members are encouraged to submit their expenses as soon as possible to assist the College with providing members with accurate tax records (e.g.: T4 and T4A).

Created: May 1994

Reviewed: January 1997, June 1999, October 2000, March 2002, June 2002, March 2008, June 2008, July 2010, January 2013, January 2021

Revised: January 2016, March 2018, January 2019, January 2020, January 2021, January 2022

Rates Revised: January 2016 (per diems), January 2019 (Preparation time rate)

HONORARIA

Guidelines for Elected Board Members and Committee Appointees

A member who prepares for and attends meetings respecting College business will be paid an honorarium.

Definition

Per Diems:

The College offers up to three types of per diems:

- Attendance,
- Preparation, and
- Travel.

Each per diem is governed by their unique conditions. An attendance and preparation per diem are payable per scheduled meeting with exception of meetings less than 1.5 hours as noted in #6. Multiple distinct meetings are permitted per calendar day; however, only one travel per diem is payable per trip into Toronto. (See specific condition for each per diem below)

Attendance:

The attendance per diem is a fixed rate payable for scheduled onsite or remote work periods.

There are two fixed rates available:

- a. Half-day rate: Equal to or less than three hours and thirty minutes (3.5 hours)
- b. Full-day rate: More than three hours and thirty minutes (3.5 hours) to a maximum per day of 7.5 hours

If a meeting is scheduled for half a day but goes over the scheduled length of time, the College will pay members the full-day rate.

If the meeting is scheduled for a full day but less time is required to complete the work, the College will pay members the full day rate.

Travel:

When travel in excess of 250 km is required, members are advised to travel the day prior to the meeting and claim the travel per diem. Same day travel as the date of attendance will not be reimbursed regardless of distance travelled.

Preparation Time:

All preparation time is based on a fixed hourly rate.

Board, Executive, Sub committee and Working Group Meetings:

Members can claim a maximum of 2 hours of preparation time for Board, Executive, Subcommittee and working group meeting.

When an exceptionally large volume of reading material is distributed, the meeting Chair will advise members if there is an increase to the maximum allowance for preparation time. This is left at the discretion of the Chair.

ICRC, Hearings, Registration, Quality Assurance, and decision writing:

Preparation time is not to exceed the maximum scheduled length of the meeting, unless approved by the Chair

Rates:

Full-rate Attendance:

Standard rate: Board and Professional Appointees	\$250.00
Chairperson (of Board or Chair of a Statutory or Standing Committee)	\$325.00
Vice-President	\$275.00

Preparation time: \$45 per hour.

Travel: \$150 per reimbursement claim (distance traveled one way must be equal to or greater than 250 km)

Procedure

2. Board members shall submit their honoraria and reimbursement claims using the third-party online vendor platform, provided by the College.
3. Honoraria may be claimed for attendance, and preparation time. Preparation time will be paid when members are required to review materials that are distributed by the College in advance of the meeting.
4. Travel per diems shall only be claimed when travel meets the following two conditions:
 - a. Travel must occur on the date prior to the scheduled meeting date.
 - b. The distance travelled in one direction must be equal or greater than 250 km one way.
5. The per diem amount of Chair or Vice-President is payable only when acting in the capacity of Chair or Vice-President of Board, or as Chair of a statutory or standing committee, for the meeting of the specific committee or Board. All other participation will be remunerated at the standard rate.
6. If a full day meeting is cancelled by the College without 48 hours of notice, members will be entitled to be reimbursed at half of the applicable Attendance rate. Full-day meetings that are cancelled will be reimbursed at the half of the full-day Attendance rate; and half-day meetings will be reimbursed at half of the half day rate. Only members who are scheduled to attend and who request the reimbursement shall receive it. Members are permitted to submit a reimbursement claim for Preparation Time as per the limits set out in this policy for their meeting.
7. Onsite meeting or remote meetings that are scheduled for less than 1.5 hours will be paid the half day per diem. Preparation time is included in the attendance rate for meetings of less than 1.5 hours. When the duration of a meeting is 1.5 hours or more, preparation time may be claimed in addition to the per diem.
8. Per diem rates and policy will be reviewed annually by the Finance, Audit and Risk Committee. All changes to the per diem rates will be approved by Board before coming into effect the following fiscal year, to allow for appropriate budgeting.
9. Members can claim both a Preparation per diem and Travel per diem on the same date.
10. All expenses claims must be submitted prior to the end of the fiscal year applicable. Members are encouraged to submit their expenses as soon as possible to assist the College with providing members with accurate tax records (e.g.: T4 and T4A).

Created: May 1994**Reviewed:** January 1997, June 1999, October 2000, March 2002, June 2002, March 2008, June 2008, July 2010, January 2013,**Revised:** January 2016, March 2018, January 2019, January 2020, January 2021, January 2022**Rates Revised:** January 2016 (per diems), January 2019 (Preparation time rate)



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Executive Committee
Subject: Committee Meetings Policy

Recommendation:

THAT the Board approves the Board or Committee meetings policy which will be enacted once it is safe to meet in person again.

Issue:

During the COVID pandemic, all Board and Committee meetings have been held virtually out of necessity for health and safety reasons. When it is safe to do so again, the Board should consider the ongoing Board and committee operations to provide guidance by way of a policy around scheduling in person vs virtual meetings.

Link to Strategic Plan:

Public Confidence:

- 1.5 College operations are transparent, effective and efficient in serving and protecting the public.
- 1.5.1 College operations are optimized through collaboration and through responsible stewardship of resources.
- 1.5.2 Principles of risk management are applied to policy and program decision making.

Why this is in the Public Interest:

The public expects the College to make appropriate decisions with effective processes. However, balancing efficiency with effectiveness will be necessary for appropriate stewardship of resources.

Background:

Prior to the COVID-19 pandemic, meetings that were 2 hours or less were held by teleconference. The experiences with teleconferencing were that any meeting longer than 2 hours was difficult to manage, both for the participant and chair. Any really complicated matters were deemed necessary to meet in person to reduce telephone fatigue and to ensure appropriate deliberation.

Since the pandemic, the College has made use of video conferencing technology which allows participants to see each other, making the meetings easier to chair, and easier for participants to actively participate. An exception to this may be the Board meetings where there are many more participants and technology sometimes gets in the way of a smoothly functioning meeting. As well, Board meetings tend to be full day meetings which can be difficult to manage for long periods of time using technology.

Discussion:

Going forward, the College should anticipate a return to safer conditions whereby it may be necessary or desirable to hold meetings in person or a hybrid. The college has untested technology to enable hybrid meetings so this may be an option if the technology works as advertised.

Setting the parameters for meeting expectations will ensure that meetings are planned for effectiveness as well as efficiency and not just for convenience.

To note, holding meetings by technology saves the college the costs for travel and accommodations. Per diems continue to apply.

Currently the college considers any meeting over three hours to be a 'full-day' meeting with the resulting per diem. This approach made sense when members would travel in for meetings and their total time plus travel time equaled a full day meeting. When travel is not involved, a change to consider three and a half hours a half day and anything over three and a half hours, a full day. (This is a proposed change, yet to be approved)

With this in mind, a decision-making process that includes a time element is an objective way to make decisions. After three and a half hours, technology fatigue may be an issue for some possibly affecting the decision-making process. It is recommended that any meeting that exceeds the half day, be in person.

There may be some meetings that, even if they are less than three and a half hours, would benefit from an in-person meeting. This could be for very sensitive matters that require intense deliberation. However, it is not efficient to hold in-person meetings for meetings with a planned duration of 2 hours or less.

Implications:

This policy will not come into effect until meetings can be held safely, in person. The College will closely monitor advice from public health when making this determination.

Attachments:

1. Board or Committee Meeting Policy

BOARD OR COMMITTEE MEETINGS POLICY

1-50

Section:	Board
Applicable to:	All Staff, Board Directors and Committee Appointees
Approved by:	Board of Directors
Date Established:	January 2022
Date Revised:	

Purpose:

During the COVID-19 pandemic, College business including board and committee meetings have been conducted virtually. As the College starts to plan to reopen, there is a need for a clear plan on how meetings will be conducted moving forward. This policy outlines when board or committee meetings are to be conducted in-person, virtually or a hybrid of both.

Policy:

During COVID-19 pandemic, the College has been conducting board and committee meetings virtually. However, the College recognizes the importance and effectiveness of in-person meetings. As COVID-19 becomes more endemic, the College must strike a balance between in-person meetings' effectiveness and efficiency and the health and safety of all staff, board directors and committee appointees. The College requires anybody feeling unwell, not to attend in-person meetings at the College premises.

Procedure:

1. Meetings that are more than three and a half hours long are considered full day meetings and are encouraged to be held in person, unless prevailing circumstances make an in-person meeting unsafe.
2. The College will attend to and follow any public health guidance when determining the appropriateness of in-person meetings.
3. Meetings that are less than three and a half hours are considered half day meetings and should be held virtually, unless there is a compelling reason to meet in person, such as the sensitive and difficult nature of the topic or cases to be discussed that make an in-person deliberation necessary.
4. Any meeting that is 2 hours or less must be held virtually.
5. The College will ensure that all recommended public health measures are followed when in-person meetings are held including maintaining appropriate physical distancing and where that is not possible, wearing a face mask.

6. All board directors and committee appointees who are required to attend meetings at the College premises need proof of vaccination. This proof should be delivered to the Registrar.
7. For board directors and committee appointees who are not fully vaccinated, they should attend College meetings virtually or get tested seventy-two hours before they attend a meeting at the College premises.
8. All staff who are required to attend board or committee meetings at the College premises need to be fully vaccinated against COVID-19 and to provide proof of vaccination prior to accessing the College premises. This proof should be delivered to the Director, Finance and Corporate Services.

PROPOSED



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Executive Committee
Subject: Board and Committee Appointee Vaccination Policy

Recommendation:

THAT the Board and Committee Appointee Vaccination Policy be approved.

Issue:

As the pandemic continues and the College is trying to plan for some in person meetings at the College premises in the future, a policy about vaccinations is necessary to protect the health and safety of Board and Committee members as well as staff. In addition, setting a good example in the health care sphere is important to the role of the College.

Link to Strategic Plan:

1.5.2 Principles of risk management are applied to policy and program decision making.

Why this is in the Public Interest:

Supporting a vaccine mandate during a pandemic demonstrates the College's commitment to public health and safety.

Background:

The Board, at its October meeting discussed the need for and possible elements of a vaccine policy to protect Board and Committee members as well as staff when in person meetings resume. The attached policy is a reflection of that discussion.

Discussion:

There is a corresponding staff vaccination policy that takes the policy a bit further in that all staff are required to be vaccinated unless they have a legitimate human rights exemption. A mandatory policy for Board members will be difficult to implement, as there are no provisions in the bylaws for removal of Board members for this reason. However, the policy does have a provision that would encourage resignation for those that cannot cooperate, and there is a provision for testing instead of demonstrating proof of vaccination.

BOARD MEETING BRIEFING NOTE

Implications:

If this policy is approved, Board members and Committee appointees will be asked to provide proof of being fully vaccinated prior to attending the College for in person meetings. The Board, in setting an example of support for public health initiatives, may decide that proof of vaccination should be sought for all Board Members and Committee appointees right away.

In addition, given the progression of the pandemic, the policy may need to be amended as the definition of 'fully vaccinated' changes. There is currently discussion about the need for three doses of the vaccine to be considered as fully vaccinated as some point, when most individuals have had the opportunity to receive their third dose.

This is not a mandatory vaccination policy for Board and Committee appointees, as testing will take the place of vaccinations if needed.

Attachments:

1. Board and Committee Appointee Vaccination Policy

1-40 BOARD and COMMITTEE APPOINTEE VACCINATION POLICY

Section:	Board
Applicable to:	All Board Directors and Committee Appointees
Approved by:	Board of Directors
Date Established:	January 2022
Date Revised:	

Purpose:

This policy is meant to protect and provide a safe working environment to all College of Occupational Therapists of Ontario board of directors and committee appointees. It also supports the College's obligation to provide a safe working environment for its workers and to take every precaution reasonable in the circumstances for the protection of its workers under the *Occupational Health and Safety Act*.

Definitions:

Antigen Test refers to a rapid antigen test that is administered by an independent authorized testing centre and for which an official record is provided that includes the full names of the individuals who received and administered the test, the type of test administered, the date and time the test was administered, and the test result.

Fully Vaccinated refers to an individual where 14 days have elapsed after receiving:

- The full series of a COVID-19 vaccine authorized by Health Canada or a combination of such vaccines;
- One or two doses of a COVID-19 vaccine not authorized by Health Canada but recognized by the World Health Organization (WHO), followed by one dose of a COVID-19 mRNA vaccine authorized by Health Canada; or
- Three doses of a COVID-19 vaccine not authorized by Health Canada but recognized by WHO.

Proof of Vaccination against COVID-19 includes:

- Enhanced vaccine certificates that contain the name of the individual who received the vaccine, the names of the vaccines received, the dates of each dose, and the lot number of each dose. Vaccine receipts that contain the required information can be downloaded from: <https://covid19.ontariohealth.ca>; and
- A vaccine "passport" as issued by the Ontario government.

Policy:

The health and safety of all board directors and committee appointees are important to maintaining a positive work environment for all. All board directors and committee appointees have a responsibility to support a safe and healthy work environment. The College requires all board directors and committee appointees who attend College meetings in person to be either fully vaccinated against COVID-19 or show proof that they have been tested through an antigen test in the last seventy-two hours before the meeting date and have received a negative test result. Vaccination demonstrates leadership on the part of the board and committee appointees, in addition to supporting health and safety at the workplace.

Procedure:

1. All board directors and committee appointees who are required to attend College meetings or be at the College premises in person, need to provide proof of vaccination. This proof should be delivered to the Registrar prior to the in-person attendance.
2. For board directors and committee appointees who are not fully vaccinated, they need to be tested seventy-two hours before they attend a College meeting in person and show proof of a negative antigen test.
3. Those who do not comply with this policy will be denied entry to the College meetings and premises and may be encouraged to resign their directorship or committee appointment.
4. Regardless of their COVID-19 vaccination status, anyone present at the College premises and building are required to comply with recommended public health measures that might include wearing face masks. Wearing a mask is also strongly recommended when people cannot physically distance more than two metres.
5. No one should attend the College premises or College meetings in person if they are experiencing any symptoms of COVID-19, as described in the following link: <https://www.ontario.ca/page/covid-19-stop-spread>.
6. Personal health information such as vaccine status, antigen test results, and proof of vaccination will be collected and stored in strict confidence by the Registrar and the Director, Finance and Corporate Services. Disclosure may be made if necessary to comply with public health guidelines and to administer this policy. Any information will only be used to determine eligibility to enter the premises and College meetings and will be destroyed once the individual's term is complete, or the information is no longer needed, whichever comes first.

Testing:

The results of an antigen test are considered valid for seventy-two hours after the test is administered. A new antigen test is required every seventy-two hours.

If the individual's antigen test result is positive, they must not come to the College's premises or attend any in-person meeting on behalf of the College until they are cleared by public health to do so. They should also comply with all public health guidance and report the positive test result to the College for any necessary contact tracing.

PROPOSED



BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Executive Committee
Subject: Competencies for Occupational Therapists in Canada - 2021

Recommendation:

THAT the Board adopts the "Competencies for Occupational Therapists, 2021" for use at the College.

Issue:

The Competencies for Occupational Therapists have been developed as a national document and need to be formally adopted by the College.

Link to Strategic Plan:

3.1 Occupational therapists are competent, practice safely, effectively and are accountable.

3.1.1 Occupational therapists are competent and adhere to high professional expectation including essential competencies and standards of practice.

3.4 Professional standards are up-to-date and reflect evolving practice.

Why this is in the Public Interest:

Ensuring that the College continues to hold occupational therapists accountable to high and up to date expectations serves the interest of the public.

Background:

The College has used the Essential Competencies of Practice for Occupational Therapists since 2000 as the main competency document. Competencies are used in all programs of the College to hold occupational therapists accountable. Standards of Practice are documents that are more specific in nature and take the competencies into a more practical realm. For example, while the competencies might say that record keeping is required, the standards for record keeping will state more detail about how this is accomplished. The Essential Competencies are now in their 3rd edition, with their last revision in 2011. These competencies were developed and adopted by most Canadian regulators.

In 2016, a forum was held with members of the Association of Canadian University Programs (ACOTUP) the Canadian Association of Occupational Therapists (CAOT) and the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO). (The College has been a member of ACOTRO since its inception.) This forum was held to explore regulatory interests with the profession, in light of the national exam, used, but not at that time, overseen by regulators, accreditation, used, but not overseen by regulators and the increasing expectations of government on the oversight of these processes used by regulators. The outcome of this forum was very positive. The group agreed that the most urgent need was to develop or agree upon competencies that were shared by the entire profession,

across the country. At that time, there were at least five different competency documents used by various organizations. In addition, the exam and accreditation of university programs used competencies that were developed by CAOT, but not approved by regulators. The entire system was out of alignment due to the staggered implementation of regulation across the country and the history of CAOT in delivering the exam and accreditation. Strides have been made to include oversight mechanisms for the national exam and accreditation for regulators.

Following the forum, a tripartite steering committee comprised of representatives of ACOTRO, ACOTUP, and CAOT came together to plan how to develop one competency document for the country. It was acknowledged, that given the complexity and collaboration needed, assistance would be required to both develop and project manage this endeavor. The Steering Committee decided to submit a proposal to the Federal Government to request funds to assist. Fortunately, this proposal was successful, and funding was secured in 2019 for a 2-year window. The pandemic caused some delays, however, in November 2021 the final draft was released.

Discussion:

The attached document outlines both the competencies as well as the development process, which included a consultation with all occupational therapists in Canada. A company with expertise in competency development was engaged, as well as those in leadership positions in occupational therapy. The competencies were released publicly in December 2021. To date, the college has been working with a draft copy of the competencies, that was circulated for feedback in March 2021 to assist with projects at the college, such as the redevelopment of the quality assurance program and the one standard project. As well, the next E-learning module, scheduled for national deployment has been based on the new competencies.

Implications:

The Board needs to officially adopt the newly developed competencies for use and implementation at the College. The goal is that occupational therapists in Ontario will be held to these new competencies in November 2022. There will be different processes across the country for implementation, including the Substantial Equivalency Assessment System for internationally educated occupational therapists, the national exam, and university educational entry to practice programs. An implementation coordination committee is being struck to keep each sector informed of each other's progress and to facilitate the transitions.

(To note: the Board is not asked to engage in an editorial conversation, rather to contemplate approval of the competencies as a whole. Any errors etc, will be collected over the next while and, if needed, will prompt a revised edition in the future.

Attachments:

1. Competencies for Occupational Therapists in Canada, ACOTRO, ACOTUP, CAOT (2021).



COMPETENCIES FOR OCCUPATIONAL THERAPISTS IN CANADA

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The opinions and interpretations in this publication are those of the author and do not necessarily reflect those of the Government of Canada.



Competencies for Occupational Therapists in Canada/Référentiel de compétences pour les ergothérapeutes au Canada

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Recommended citation:

ACOTRO, ACOTUP, & CAOT. (2021). Competencies for Occupational Therapists in Canada/Référentiel de compétences pour les ergothérapeutes au Canada. Accessed (insert date) at https://acotro-acore.org/sites/default/files/uploads/ot_competency_document_en_web.pdf

The purpose of this document

This document describes the first unified set of competencies for occupational therapists in Canada from entry level to experienced practitioner. Three national organizations collaborated to create this new framework:

- Association of Canadian Occupational Therapy Regulatory Organizations
- Association of Canadian Occupational Therapy University Programs
- Canadian Association of Occupational Therapists

Each organization is fully committed to facilitating the use of these competencies to benefit the profession – guiding practice, regulation, and education.

This document provides a context for occupational therapy practice in Canada, the background to the competencies, why and how they were developed, how to use them, and the competencies themselves.

“

This document describes the first unified set of competencies for occupational therapists in Canada from entry level to experienced practitioner.

The practice of occupational therapy

Occupational therapy is a health profession fundamentally concerned with promoting *occupational participation*. This term is defined as *having access to, initiating, and sustaining valued occupations within meaningful relationships and contexts* (Egan and Restall, to be published in 2022, free translation). Occupational therapists use collaborative, relationship-focused approaches to explore the meaning and purpose of occupations.

Occupational therapists are uniquely equipped to address the occupational needs of individuals across their lifespan. Effectively creating relationships with individuals, families, and communities, Occupational therapists help people to achieve their goals and enhance their quality of life. Occupational therapists also address prevention when mental or physical health is at risk. This may mean addressing systemic or individual barriers to occupational participation. Such barriers can arise in the contexts of culture, education, environment, society, health, disability, or spirituality (Occupational Therapy Board of New Zealand).

Occupational therapists practise in all of Canada's provinces and territories. They work with people of all ages, in a wide range of practice areas, and in both the public and private sectors. They provide services in settings such as hospitals, mental health programs, rehabilitation settings, home and community settings, child development centres, long term care facilities, workplaces, schools, and primary care offices. They are effective and valued members of inter-professional teams, often taking leadership within a variety of systems. Occupational therapists may also be involved in education, research, and policy development in universities, colleges, associations, and governments.

Occupational therapists are regulated health professionals in all provinces. (They are not currently regulated in the territories). Before they can register to practise, occupational therapists must graduate from an accredited Canadian university program or obtain the recognition of the equivalence of the diploma or training obtained outside Canada. In all provinces except Quebec, they must also pass the National Occupational Therapy Certification Exam. All occupational therapists are accountable for the quality of care they provide. They must respect their obligations as regulated professionals, abide by their code of ethics, and meet the standards set by their professional colleges.

What are competencies?

Throughout their careers, occupational therapists must demonstrate the competencies described in this document. Competencies are the dynamic combination of knowledge and understanding, interpersonal and practical skills, ethical values, and occupational therapy responsibilities and attitudes (World Federation of Occupational Therapists, citing the European Tuning Occupational Therapy Project, 2008). Rodger et al. (2009) described competencies as the judicious and reasoned application of skills and abilities and the ability to adjust practice dependent on context.

Competencies are not the same as competence. Competence describes the level at which the occupational therapist is demonstrating the competencies. An occupational therapist might have a level of competence from novice to expert or beginner to advanced.

Why was this document developed?

This project was sparked by a 2016 forum hosted by the Association of Canadian Occupational Therapy Regulatory Organizations called the Forum on Examinations and Accreditation for Occupational Therapy in Canada. Up to this point, there were several competency documents in existence, each with varying emphases and using different competency models. Major examples are:

- *Essential Competencies of Practice for Occupational Therapists in Canada, 3rd ed. (ACOTRO, 2011)*
- *Profile of Practice of Occupational Therapists in Canada (CAOT, 2012)*
- *Référentiel de compétences lié à l'exercice de la profession d'ergothérapeute au Québec (OEQ 2010, revised 2013).*

The commitment to developing a single competency document was grounded in the belief that this would clarify occupational therapy as a profession in Canada. It would reduce confusion, ensure consistency, and avoid duplication.

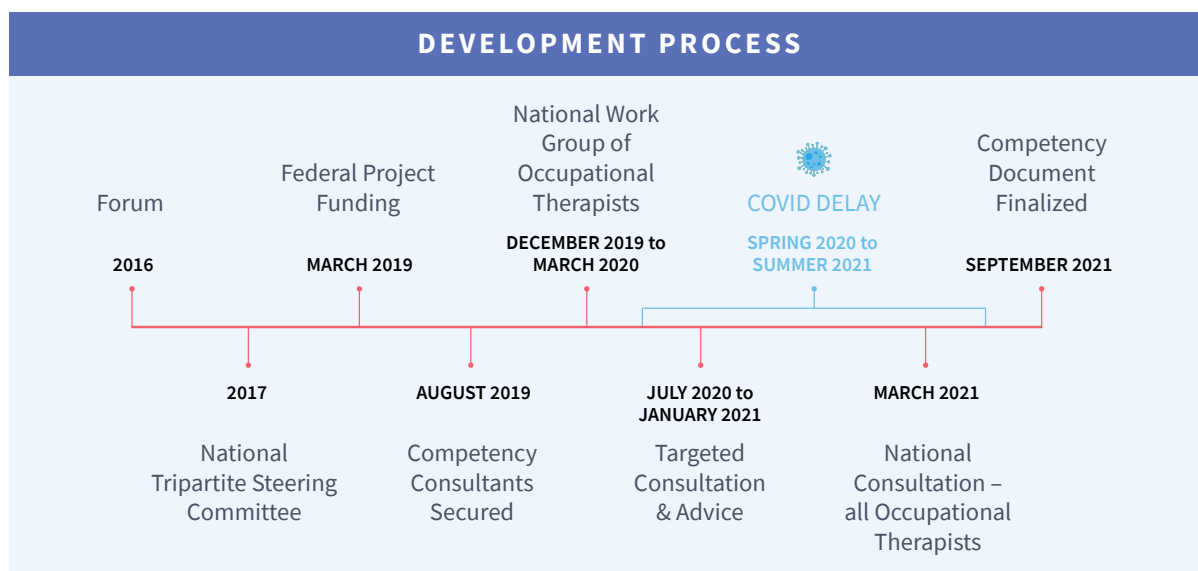
How the competencies were developed

The project started in 2019, funded in part by the Government of Canada’s Foreign Credential Recognition Program. It was governed by a Steering Committee with representatives from each of the three participating national organizations.

A national work group was formed to prepare the first draft of the competencies. It was comprised of occupational therapists from across Canada, with support from a specialized consultancy. The Boards and Councils of the three national organizations then reviewed the draft. Based on these comments, the consultants revised the draft under the guidance of the Steering Committee.

Further consultations were held with key stakeholders in a series of focus groups and webinars, involving more than 80 individuals selected to represent the breadth of the profession. These consultations included meetings designed to facilitate listening and learning from a group of Indigenous occupational therapists and allies familiar with Canada’s colonial history and the effects of oppression on many groups in our society. This helped the work to be as inclusive as possible and to deepen its response to the influence of history, cultures, and social structures on health and occupation in Canada.

The Steering Committee and competency consultants reviewed the results of these consultations and made further revisions. Finally, a draft of the competencies was offered for validation through a detailed online survey to every occupational therapist in Canada. This generated more than 2,200 responses. The feedback showed strong support.



Doing better: foregrounding anti-racism and anti-oppression

The competencies acknowledge the presence and impact of systemic racism in Canada. This has great meaning for the role competencies have in shifting the practice of occupational therapy. The Southern Chiefs Organization (2021) defines systemic racism as:

“...the ways that white supremacy is reflected and upheld in the systems in our society. It looks at larger colonial structures such as education systems, health care systems, policing and justice systems, rather than individual biases and behaviours. All these systems are built with an already ingrained bias, a racist and discriminatory lens that doesn’t provide or allow for equal or fair opportunities for racialized peoples to succeed. In a settler colonial state like Canada, the systems that were put in place at the creation of the country benefited colonists and disadvantaged Indigenous peoples. Much of our society today continues to reinforce this power dynamic.”

The competencies consistently support occupational therapists to advance their understanding of how colonialism can affect everyone’s ability to participate in their desired occupations. This is a critical component of occupational therapy practice because it helps occupational therapists to “see how systemic and individual issues can breach people’s rights and limit their opportunities to participate in their chosen occupations” (Occupational Therapy Board of New Zealand, 2015). Oppression affects both providers and clients of occupational therapy. It was challenging to develop competencies that promote *anti-racist*, *anti-ableist*, and *anti-oppressive* narratives because the multiple perspectives shared throughout the project were not always in agreement. Some people’s rights are further compromised because they live with more than one form of oppression. While there is more to learn, these competencies represent an early yet critical step toward dismantling the structures that *privilege* some people over others.

“

The competencies consistently support occupational therapists to advance their understanding of how colonialism can affect everyone’s ability to participate in their desired occupations.

Who will use this document?

There are many reasons why a uniform, clearly defined set of competencies for occupational therapy practice in Canada is important. Here are some examples of how the competencies can be used:

- **Occupational therapists:** In their day-to-day practice, occupational therapists use the competencies for self-reflection, continuing competence, and professional development.
- **Educational programs for occupational therapists and occupational therapy assistants:** These programs use the competencies to guide curriculum on the requirements for occupational therapy practice in the context of learning outcomes and assessment.
- **Occupational therapy regulators:** Regulators use the competencies to guide the governance of the profession.
- **Professional associations:** National and provincial occupational therapy associations use the competencies to support efforts to advance excellence in occupational therapy.
- **Students, internationally educated occupational therapists, and occupational therapists re-entering the profession:** For these stakeholder groups, the competencies describe the requirements for occupational therapy practice in Canada.
- **Occupational therapist assistants:** This group uses the competencies to differentiate between their own roles and responsibilities and those of the occupational therapist.
- **People accessing occupational therapy services:** Clients use the competencies to inform their expectations for safe and effective occupational therapy practice.
- **Employers:** Employers use the competencies for planning related to recruitment, orientation, on-the-job training, performance management, and organizational development.
- **Researchers:** Researchers use the competencies to establish collaborative relationships and design research questions related to occupational therapy practice.
- **The general public:** The public uses the competencies to learn about the profession.

- **Other professional groups:** Other professional groups and interprofessional teams use the competencies to help them understand the roles occupational therapists play.
- **International agencies:** International agencies use the competencies to provide information about the credentialing of occupational therapists.

Navigating the competencies

The competencies reflect the broad range of skills and abilities required of occupational therapists in Canada throughout their careers. It may not be possible or necessary to apply all competencies in specific practice contexts or with certain types of *clients*. The competencies must be applied and interpreted considering the requirements of the practice context and the client’s particular situation. If a competency or indicator is not applicable in a particular situation, a reasonable explanation should be available.

Domains, competencies, and indicators

The occupational therapy competencies are grouped thematically into six domains, labelled A to F:

- A. Occupational Therapy Expertise
- B. Communication and Collaboration
- C. Culture, Equity, and Justice
- D. Excellence in Practice
- E. Professional Responsibility
- F. Engagement with the Profession

A linked glossary helps to clarify some of the terms used in the competencies.

HOW COMPETENCIES FLOW (STRUCTURE)

DOMAIN

PLAIN LANGUAGE DESCRIPTION

DESCRIPTION

COMPETENCY

INDICATOR

A Occupational Therapy Expertise

We facilitate occupations.

The unique expertise of occupational therapists is to analyse what people do and what they want or need to do, and help them to do it. Occupational therapists co-create approaches with their clients. They are mindful of people’s rights, needs, preferences, values, abilities, and environments. They work with clients to support their health and well-being.

The competent occupational therapist is expected to:

- A.1. Establish trusted professional relationships with clients**
 - A.1.1 Co-create with clients a shared understanding of scope of services, expectations, and priorities.
 - A.1.2 Use a mutually respectful approach to determine the nature of the services to be delivered.
 - A.1.3 Respond to requests for service promptly and clearly.
 - A.1.4 Support clients to make informed decisions, discussing risks, benefits, and consequences.
- A.2. Use occupational analysis throughout practice**
 - A.2.1 Keep clients’ occupations at the center of practice.
 - A.2.2 Facilitate clients’ use of their strengths and resources to sustain occupational participation.
 - A.2.3 Address the strengths and barriers in systems such as health care that could affect occupational participation.
 - A.2.4 Apply knowledge, evidence, and critical thinking from social, behavioural, biological, and occupational sciences to analyse occupational participation.
 - A.2.5 Share rationale for decisions.
- A.3. Determine clients’ needs and goals for occupational therapy services**
 - A.3.1 Respond to the context that influences the client’s request for occupational therapy services.
 - A.3.2 Develop a shared understanding of the client’s occupational challenges and goals.
 - A.3.3 Decide whether occupational therapy services are appropriate at this time.
 - A.3.4 Evaluate risks with the client and others.
 - A.3.5 Periodically review the client’s expectations with them.

A Occupational Therapy Expertise

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The competent occupational therapist is expected to:

A1. Establish trusted professional relationships with *clients*

- A1.1 Co-create with clients a shared understanding of scope of services, expectations, and priorities.
- A1.2 Use a mutually respectful approach to determine the nature of the services to be delivered.
- A1.3 Respond to requests for service promptly and clearly.
- A1.4 Support clients to make informed decisions, discussing risks, benefits, and consequences.

A2. Use *occupational analysis* throughout practice

- A2.1 Keep clients' occupations at the centre of practice.
- A2.2 Facilitate clients' use of their strengths and resources to sustain *occupational participation*.
- A2.3 Address the strengths and barriers in systems such as health care that could affect occupational participation.
- A2.4 Apply knowledge, evidence, and critical thinking from social, behavioural, biological, and occupational sciences to analyze occupational participation.
- A2.5 Share rationale for decisions.

A3. Determine clients' needs and goals for occupational therapy services

- A3.1 Respond to the *context* that influences the client's request for occupational therapy service.
- A3.2 Develop a shared understanding of the client's occupational challenges and goals.
- A3.3 Decide whether occupational therapy services are appropriate at this time.
- A3.4 Evaluate risks with the client and others.
- A3.5 Periodically review the client's expectations with them.

A4. Assess occupational participation

- A4.1** Agree on the assessment approach.
- A4.2** Select assessment tools and methods that fit the approach.
- A4.3** Take into account the impact of the client's *context* on the assessment process and outcome.
- A4.4** Incorporate the client's perspectives and opportunities throughout the assessment process.
- A4.5** Analyze the assessment results in context.
- A4.6** Communicate assessment findings clearly.

A5. Develop plans with clients to facilitate *occupational participation*

- A5.1** Agree on the service delivery approach.
- A5.2** Determine intervention, timelines, outcomes, resources, contingency plans, and responsibilities.
- A5.3** Anticipate and address implementation difficulties.

A6. Implement the occupational therapy plan

- A6.1** Support clients in accessing and using the resources to implement their plans.
- A6.2** Confirm shared understandings and progress of the plan.
- A6.3** Evaluate the results with the client and others involved in the plan.
- A6.4** Adjust occupational therapy services based on the evaluation.
- A6.5** Plan for concluding services, ongoing services, or a transition to other services.

A7. Manage the assignment of services to assistants and others

- A7.1** Identify practice situations where clients may benefit from services assigned to assistants or others.
- A7.2** Assign services only to assistants and others who are competent to deliver the services.
- A7.3** Monitor the safety and effectiveness of assignments through supervision, mentoring, teaching, and coaching.
- A7.4** Follow the regulatory guidance for assigning and supervising services.

B Communication and Collaboration

We listen, share, and work with others.

Occupational therapy practice relates to people. Occupational therapists build respectful relationships with clients, team members, and others involved in the systems in which they work.

The competent occupational therapist is expected to:

B1. Communicate in a respectful and effective manner

- B1.1** Organize thoughts, prepare content, and present professional views clearly.
- B1.2** Foster the exchange of information to develop mutual understanding.
- B1.3** Employ communication approaches and technologies suited to the *context* and client needs.
- B1.4** Adjust to power imbalances that affect relationships and communication.

B2. Maintain professional documentation

- B2.1** Maintain clear, accurate, and timely records.
- B2.2** Maintain confidentiality, security, and data integrity in the sharing, transmission, storage, and management of information.
- B2.3** Use electronic and digital technologies responsibly.

B3. Collaborate with clients, other professionals, and stakeholders

- B3.1** Partner with clients in decision-making. Advocate for them when appropriate.
- B3.2** Share information about the occupational therapist's role and knowledge.
- B3.3** Identify practice situations that would benefit from collaborative care.
- B3.4** Negotiate shared and overlapping roles and responsibilities.
- B3.5** Maintain mutually supportive working relationships.
- B3.6** Participate actively and respectfully in collaborative decision-making.
- B3.7** Participate in team evaluation and improvement initiatives.
- B3.8** Support evidence-informed team decision making.
- B3.9** Recognize and address real or potential conflict in a fair, respectful, supportive, and timely manner.

C Culture, Equity, and Justice

We respect and continue to learn about traditions and ways of doing.

Inequities exist in our society, and therefore in occupational therapy. Occupational therapists acknowledge and respond to the history, cultures, and social structures that influence health and occupation. They recognize the social, structural, political, and ecological determinants of health. Competent occupational therapists are conscious of personal identity and *privilege*. They keep building their understanding of human diversity. They create *culturally safer* relationships and anti-racist, *ethical spaces*. They act on situations and systems of inequity and oppression within their spheres of influence.

The competent occupational therapist is expected to:

C1. Promote *equity in practice*

- C1.1 Identify the ongoing effects of colonization and settlement on occupational opportunities and services for Indigenous Peoples.
- C1.2 Analyse the effects of systemic and historical factors on people, groups, and their *occupational possibilities*.
- C1.3 Challenge biases and social structures that *privilege* or marginalize people and communities.
- C1.4 Respond to the social, structural, political, and ecological determinants of health, well-being, and occupational opportunities.
- C1.5 Work to reduce the effects of the unequal distribution of power and resources on the delivery of occupational therapy services.
- C1.6 Support the factors that promote health, well-being, and occupations.

C2. Promote *anti-oppressive behaviour* and *culturally safer, inclusive relationships*

- C2.1 Contribute to a practice environment that is culturally safer, *anti-racist*, *anti-ableist*, and inclusive.
- C2.2 Practise self-awareness to minimize personal bias and inequitable behaviour based on *social position and power*.
- C2.3 Demonstrate respect and *humility* when engaging with clients and integrate their understanding of health, well-being, healing, and occupation into the service plan.

C2.4 Seek out resources to help develop culturally safer and inclusive approaches.

C2.5 Collaborate with local partners, such as interpreters and leaders.

C3. Contribute to equitable access to *occupational participation* and occupational therapy

C3.1 Raise clients' awareness of the role of and the right to occupation.

C3.2 Facilitate clients' participation in occupations supporting health and well-being.

C3.3 Assist with access to support networks and resources.

C3.4 Navigate systemic barriers to support clients and self.

C3.5 Engage in critical dialogue with other stakeholders on social injustices and inequitable opportunities for occupations.

C3.6 Advocate for environments and policies that support sustainable occupational participation.

C3.7 Raise awareness of limitations and bias in data, information, and systems.

D Excellence in Practice

We aspire to always do our best and improve our performance

Occupational therapists take responsibility for their own continuing competence. They strive for excellence in the quality of their practice. They are aware of and manage influences on their practice. They show a commitment to ongoing reflection and learning.

The competent occupational therapist is expected to:

D1. Engage in ongoing learning and professional development

- D1.1 Develop professional development plans.
- D1.2 Engage in professional development activities to improve practice and ensure continuing competence.
- D1.3 Enhance knowledge, skills, behaviour, and attitudes.
- D1.4 Ensure that skills are adequate to meet practice needs.

D2. Improve practice through self-assessment and reflection

- D2.1 Self-evaluate using performance and quality indicators.
- D2.2 Learn from varied sources of information and feedback.
- D2.3 Provide useful feedback to others.
- D2.4 Manage work resources and demands effectively.
- D2.5 Be mindful of occupational balance and well-being.

D3. Monitor developments in practice

- D3.1 Stay aware of political, social, economic, environmental, and technological effects on occupational therapy practice.
- D3.2 Keep up to date with research, guidelines, protocols, and practices.
- D3.3 Appraise evidence related to knowledge and skills for practice.
- D3.4 Integrate relevant evidence into practice.
- D3.5 Consider the social, economic, and ecological costs of care.

E Professional Responsibility

We serve our clients, respecting rules and regulations

Occupational therapists are responsible for safe, ethical, and effective practice. They maintain high standards of professionalism and work in the best interests of clients and society.

The competent occupational therapist is expected to:

E1. Meet legislative and regulatory requirements

- E1.1** Respect the laws, codes of ethics, rules and regulations that govern occupational therapy.
- E1.2** Work within personal scope of practice and area of expertise.
- E1.3** Obtain and maintain informed consent in a way that is appropriate for the practice context.
- E1.4** Protect client privacy and confidentiality.
- E1.5** Respond to ethical dilemmas based on ethical frameworks and client values.
- E1.6** Take action to address real or potential conflicts of interest.
- E1.7** Be accountable for all decisions and actions made in the course of practice.
- E1.8** When observed, respond to and report unprofessional, unethical, or oppressive behaviour, as required.
- E1.9** Respect professional boundaries.

E2. Demonstrate a commitment to minimizing risk

- E2.1** Follow organizational policies and procedures and take action if they are in conflict with professional standards, client values, protocols, or evidence.
- E2.2** Respect clients' *occupational rights* and choices while minimizing risks.
- E2.3** Take preventive measures to reduce risks to self, clients, and the public.

F

Engagement with the Profession

We help our profession grow so that collectively we help society.

Occupational therapists sustain the profession and its contribution to health and social systems. They remain current, respond to change, help to develop others, and contribute to practice based on evidence and research. They show leadership in all practice contexts and career stages.

The competent occupational therapist is expected to:

F1. Contribute to the learning of occupational therapists and others

- F1.1** Contribute to entry-to-practice education, such as fieldwork placements.
- F1.2** Facilitate continuing professional development activities.
- F1.3** Act as a mentor or coach.

F2. Show leadership in the workplace

- F2.1** Support assistants, students, support staff, volunteers, and other team members.
- F2.2** Influence colleagues to progress towards workplace values, vision, and goals.
- F2.3** Support improvement initiatives at work.
- F2.4** Serve as a role model.
- F2.5** Act responsibly when there are environmental or social impacts to their own behaviour or advice, or that of the team.

F3. Contribute to the development of occupational therapy

- F3.1** Help build the occupational therapy body of knowledge.
- F3.2** Contribute to research in occupational therapy and occupational science, innovative practices, and emerging roles.
- F3.3** Participate in quality improvement initiatives, as well as data collection and analysis.
- F3.4** Collaborate in research with individuals, communities, and people from other disciplines.

F4. Show leadership in the profession throughout career

- F4.1** Promote the value of occupation and occupational therapy in the wider community.
- F4.2** Advocate for an alignment between occupational therapy standards and processes, organizational policies, social justice, and emerging best practices.
- F4.3** Take part in professional and community activities such as volunteering for events and committees.
- F4.4** Influence the profession and its contribution to society.

Glossary

Anti-oppressive behaviour

Anti-oppressive behaviour is a general term to describe taking action to challenge oppression and discrimination against marginalized people. It might mean challenging one's own or someone else's words or actions. It can also mean challenging systemic oppression, which can show up in an organization's practices and policies.

Anti-ableist behaviour

Anti-ableist behaviour means taking action to challenge prejudice and discrimination against people who are differently abled, mentally or physically.

Anti-racist behaviour

Anti-racist behavior means taking action to challenge racism based on race, ethnic background, skin colour, or ethnic symbols. Racism can be expressed in ways ranging from micro-aggressions, such as thoughtless, hurtful comments or questions, to outright violence. Racist prejudice and discrimination is often embedded in the policies and practices of organizations and systems.

Client

Occupational therapists work with people of any age, along with their families, caregivers, and substitute decision makers. Therapists may also work with collectives such as families, groups, communities, and the public at large.

Context

Context strongly influences occupational possibilities and healthcare service. This document looks at three layers of context:

1. 'Micro' context: The client's immediate environment – their own state of health and function, family and friends, the physical environment they move through.
2. 'Meso' context: The policies and processes embedded in the health, education, justice, and social service systems that affect the client.
3. 'Macro' context: The larger socioeconomic and political context around the client – social and cultural values and beliefs, laws, and public policies.

Culturally safer

Culturally ‘safer’ is a refinement to the concept of ‘cultural safety’. Competent occupational therapists do everything they can to provide culturally safe care. But they remain aware that they are in a position of power in relation to clients. They are mindful that many marginalized people – Indigenous people for example -- have a history of serious mistreatment in healthcare settings. These clients may never feel fully safe. Occupational therapists allow those who receive the service to determine what they consider to be safe. They support them in drawing strength from their identity, culture, and community. Because cultural safety is unlikely to be fully achievable, we work toward it.

Ethical spaces

When an occupational therapist works with someone who has a different worldview, they seek to create an ‘ethical’ or neutral space for dialogue. This is a space to “step out of our allegiances, to detach from the cages of our mental worlds and assume a position where human-to-human dialogue can occur” (Ermine, 2007).

Equity

Equity is different from equality. Equality means everyone has the same resources

and opportunities. Equity allocates resources and opportunities based on each person’s circumstances, so that they can achieve equal outcomes. We need to take an equity approach because so many barriers to equality still exist in our society.

Humility

Cultural and intellectual humility is an approach to working with people that seeks to find common ground and mutual respect. The occupational therapist knows that they cannot fully appreciate another person’s culture and they must not assume that their own culture is superior. They listen deeply to what the client says about their life and experience. They stay open to the possibility that they might need to question their own professional knowledge and beliefs.

Occupational analysis

Occupational analysis begins with identifying what people want to do and need to do. The occupational therapist explores these goals with the person or group by looking carefully at the *context* of each occupation identified as a goal. The occupational therapist looks at what factors in the environment will promote or prevent the client from accessing and sustaining the occupation.

Occupational participation

“Occupational participation” is defined as accessing, initiating, and sustaining valued occupations within meaningful relationships and contexts (Egan & Restall, 2022).

Occupational possibilities

Occupational possibilities are the opportunities people have to access, enter, and sustain occupations. The competent occupational therapist looks at how occupational possibilities are enhanced or limited by *context*.

Occupational rights

The World Federation of Occupational Therapists (2019) recognizes occupational rights for all people to:

- Take part in occupations that support survival, health, and well-being
- Choose occupations without pressure or coercion, while acknowledging that with choice comes responsibility for others and for the planet

- Freely engage in needed and chosen occupations without risk to safety, human dignity, or equity.

Privilege

In the context of equity, ‘privilege’ refers to unquestioned and unearned advantages that people enjoy when they are members of more dominant groups in a society.

Social position and power

The words ‘social position and power’ are used in the competencies to refer to the concept of ‘positionality’. Differences in social position and power shape personal identity and *privilege* in society. Competent occupational therapists know how to analyze their positionality in order to act in an unjust world. This means being aware of one’s own degree of privilege based on factors such as race, class, educational attainment, income, ability, gender, and citizenship.

Acknowledgements

The development of the *Competencies for Occupational Therapists in Canada* was a collaborative project led by a Steering Committee with representatives from three national organizations.

Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO)

Philippe Boudreau

Kathy Corbett

Elinor Larney

Association of Canadian Occupational Therapy University Programs (ACOTUP)

Lori Letts

Sara Saunders

Canadian Association of Occupational Therapists (CAOT)

Catherine Backman

Hélène Sabourin

The Steering Committee gratefully acknowledges the inspiration they received from the competencies of healthcare professions in Canada and abroad. The Steering Committee also thanks the many occupational therapists, regulators, students, educators, researchers, associations, and employers that served as subject matter experts or took part in online consultation sessions. More than 80 individuals added their voices and expertise to the development of the competencies.

Special mention goes to the national work group of occupational therapists from across Canada that created the first draft of the competencies and served as key informants to educate the competency consultants on occupational therapy.

Laura Yvonne Bulk

Stephanie Desjardins

David Fry

Shannon Gouchie

Danielle Hogan

Jessica Lam

Carmen Lazorek

Alana Maertins

Amanpreet Singh Rangi

Allison Rinne

Yvonne Thompson

Heather Young

A special thank you goes out to the group of Indigenous occupational therapists and allies who shaped our thinking around Canada's colonial history and the effects of oppression on many groups in our society. This group included:

Marie-Lyne Grenier

Janna MacLachlan

Angela Phenix

Gayle Restall

Deanna Starr

Kaarina Valavaara

Karen Whalley Hammell

Hiba Zafran

Also worthy of acknowledgement are **Mary Egan** and **Gayle Restall**. They graciously shared their expertise with the Steering Committee regarding language, terminology, and concepts they garnered while in the process of co-authoring a new publication for the occupational therapy profession.

The Steering Committee appreciates the active involvement of occupational therapists when the health care system was responding to the COVID 19 Pandemic. More than 2,200 occupational therapists across Canada took time to complete a national survey about the competencies.

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BOARD MEETING BRIEFING NOTE

Date: January 27, 2022
From: Practice Subcommittee
Subject: Response to Coroner's Request – Dangers of Power Recliner Lift Resource

Recommendation:

THAT the Board approves the proposed practice resource to address the Coroner's request related to the dangers of power recliner lift chairs for individuals with cognitive decline.

Issue:

The College received a written request from the Chief Coroner's Office of Ontario to respond to a recommendation from the Geriatric and Long-Term Care Review Committee's (GLTCRC) report about the dangers of the use power recliner lift chairs by clients who have cognitive decline.

Link to Strategic Plan:

This effort furthers the Colleges mandate for public protection by ensuring professional standards and resources are up-to-date and reflect evolving practice, where occupational therapists are practicing ethically, safely, and effectively.

3.4 Professional standards are up to date and reflect evolving practice.

3.4.1 Professional standards focus on patient-centered care and patient safety.

Why this is in the Public Interest:

In carrying out our public protection mandate, the College can contribute to public safety by highlighting this issue and develop guidance for occupational therapists working in settings where the use of this type of equipment is common.

Document Activity

Date	Individual(s)/Committee(s)	Action
September 21, 2021	Practice Subcommittee reviewed the GLTCRC report	Subcommittee proposed development of a practice resource to alert OTs about the dangers of this equipment and companion case studies.
November/December 2021	University of Toronto students completed a literature search and worked with College staff on the coroner resource document	Subcommittee reviewed December 20, 2021
January 13, 2022	Executive review Board review and approval pending	Posting resource and eblast release following communications edit and review

BOARD MEETING BRIEFING NOTE

Coroner's Request Practice Resource – Dangers of Power Recliner Lift Resource

Page 2 of 2

Discussion:

The Board is asked to approve this practice resource for distribution to all registrants.

Attachment:

1. Coroner's letter to the College
2. Geriatric and Long-Term Care Review Committee's (GLTCRC) report.
3. Coroner's request practice resource document.

Ministry of the Solicitor General

Ministère du Solliciteur général

Office of the Chief Coroner
Ontario Forensic Pathology Service

Bureau du coroner en chef
Service de médecine légale de l'Ontario



Forensic Services and
Coroners' Complex
25 Morton Shulman Avenue
Toronto ON M3M 0B1

Complexe des sciences judiciaires
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Télécopieur: (416) 314-4060

Via E-mail to: info@coto.org

August 24, 2021

College of Occupational Therapists Ontario
20 Bay Street, Suite 900, PO Box 78,
Toronto, ON, M5J 2N8

Dear College of Occupational Therapists:

Re: Geriatric and Long-Term Care Review Committee

OCC File No.: 2018-13465, 11842 and 6617 (GLTCRC 2021-07A, 07B and 07C)

Please find enclosed a copy of the report and recommendations prepared by the Geriatric and Long-Term Care Review Committee (GLTCRC) concerning the above-mentioned case.

The purpose of the Geriatric and Long-Term Care Review Committee is to assist the Office of the Chief Coroner in the investigation, review and development of recommendations towards the prevention of future deaths relating to the provision of services to elderly individuals and/or individuals receiving geriatric and/or long-term care within the province.

Upon reviewing this case and preparing recommendations towards the prevention of future deaths, the GLTCRC has indicated that your organization may be in a position to implement recommendation **#7**. I would appreciate your response to this recommendation by **February 24, 2022**.

If you feel this recommendation has been assigned incorrectly, your suggestions as to where to direct it would be greatly appreciated.

Please be advised that your response will be considered a public document and may be released to interested parties upon request.

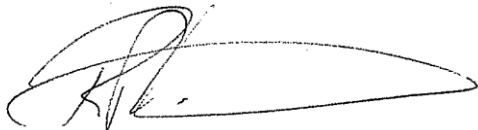
GLTCRC recommendations are not legally binding; however, we trust they will be given careful consideration for implementation and, if not implemented, that your organization provides an explanation.

Please direct your response to:

Kathy Kerr
Executive Lead – Committee Management
Office of the Chief Coroner
occ.deathreviewcommittees@ontario.ca

Thank you for participating in this important process. Please contact us if you have any questions.

Yours truly,

A handwritten signature in black ink, appearing to read 'RS', with a long horizontal flourish extending to the right.

Roger Skinner, MD CCFP(EM)
Regional Supervising Coroner
Modernization
Chair – Geriatric and Long Term Care Review Committee

RS:kk

Enclosure



GERIATRIC AND LONG-TERM CARE REVIEW COMMITTEE

This document is produced pursuant to section 15(4) of the Coroners Act, R.S.O. 1990, c. 37, on the basis that it is to be used for the sole purpose of a Coroner's investigation, and not for any litigation or other proceedings unrelated to the Coroner's investigation. Moreover, the opinions expressed herein do not necessarily take into account all of the facts and circumstances surrounding the death. The final conclusions of the Coroner's investigation may differ significantly from the opinions expressed herein.

Name of deceased: (decedent 1)
Date of death: September 18, 2018
Age: 87 years
OCC file number: 2018-13465 (GLTCRC 2021-7A)

Name of deceased: (decedent 2)
Date of death: August 15, 2018
Age: 96 years
OCC file number: 2018-11842 (GLTCRC 2021-7B)

Name of deceased: (decedent 3)
Date of death: May 10, 2018
Age: 92 years
OCC file number: 2018-6617 (GLTCRC 2021-7C)

Reason for review:

These cases involved elderly individuals with cognitive impairment who died after falls from their power recliner lift chairs. In all three cases, the individuals accessed the remote-control unit for the power-lift chair they were sitting in and were able to raise the seat to elevate them into a standing position. Once elevated, the individuals fell and suffered injuries that lead to their deaths.

Decedent 1 - 2018-13465 (GLTCRC 2021-7A)

Documents for review:

- Coroner report
- Hospital records
- Family physician records

History:

The decedent was an 87-year-old man with a medical history that included: dementia, seizure disorder, atrial fibrillation with pacemaker (presumed Sick Sinus Syndrome), hypertension, colitis, bladder stones and right hip fracture with total hip arthroplasty (April 2015 after falling while being assisted out of a car).

His medications included: clonazepam, metoprolol, potassium, furosemide, Senokot, Dilantin, clopidogrel, Ventolin, acetylsalicylic acid (ASA), pantoprazole and vitamin D.

The decedent lived at home with his wife who was his primary caregiver and a personal support worker (PSW) provided assistance two times a week. The man could speak short phrases and answer 'yes' and 'no.' He was wheelchair dependent for ambulation and spent much of his day in a power recliner chair that would raise him into the standing position at the push of button. The chair had a remote control connected by an electrical cord. The decedent enjoyed the chair and preferred to sleep in it.

According to a family member, in 2014 or 2015, the man suffered a fall out of the chair. Apparently, he got ahold of the controller and engaged the chair. After being lifted to the standing position, the man fell, but was not injured. Following that incident, the decedent's wife moved the controller to make it more difficult for him to access and activate on his own.

On September 17, 2018, the decedent was sitting in his lift chair and his wife was in another room. His wife heard a thump and found her husband lying prone on the floor in front of the chair with his head to the side. The chair was in the up/standing position. The man's family placed him back in the chair and noted right thumb and shin abrasions; he also indicated that he had significant right knee pain.

Emergency medical service (EMS) were notified and the man was taken to hospital where he was diagnosed with a right distal femur fracture. He received two doses of subcutaneous hydromorphone (0.5 mg at 0115 hours and 0.5 mg at 0135 hours on September 18, 2018).

At approximately 0200 hours, his leg was placed in a cast and he was admitted to the orthopedics ward at 0300 hours

At 0525 hours, he was found without vital signs. A 'do not resuscitate' (DNR) order was in place and the man was pronounced deceased.

A postmortem examination was not done. Cause of death was noted as complications of femur fracture.

Decedent 2 - 2018-11842 (GLTCRC 2021-7B)

Documents for review:

- Coroner's investigation statement
- Long-term care home (LTCH) records
- Hospital records report, LTC records, hospital records

History:

The decedent was a 96-year-old woman with a medical history that included severe Alzheimer's disease, osteoporosis, diabetes (type 2), hypertension, and a complex left hip fracture (in 2014 requiring two surgical revisions and eventual surgical union).

Medications included: hydromorphone, furosemide, citalopram, calcium, vitamin D and acetaminophen.

The woman lived in a LTCH where she required total care for all her activities of daily living (ADLs). She required a wheelchair for mobility. The woman did not speak much but could answer 'yes' and 'no.'

At 1410 hours on August 5, 2018, the woman was found lying on her right side in front of her power recliner. Her roommate called nurses after her fall. Notes from the facility indicated that the woman "pushed the remote button which lifted the chair up." Further details of the incident are sparse. Presumably, the chair lifted the woman into a standing position and she subsequently fell. She was transported to hospital where she was diagnosed with a right intertrochanteric hip fracture. The on-call orthopedic surgeon had a discussion with the family and the decision was made not to proceed with surgery.

The woman was transferred back to the LTCH and treated palliatively.

Her condition declined and she died on August 15, 2018.

A postmortem examination was not done. Cause of death was noted as complications of right hip fracture.

Decedent 3 - 2018-6617 (GLTCRC 2021-7C)

Documents for review:

- Coroner investigation statement
- Retirement home records
- Hospital records
- Police records
- Postmortem examination report

History:

The decedent was a 92-year-old man with a medical history that included mild dementia, frequent falls, hypothyroidism, and hypertension. He lived independently in a retirement home (RH) and his family helped him frequently. He took most meals in the communal dining room of the facility.

Medications included eltroxin, perindopril and acetaminophen.

The decedent ambulated independently and often slept in his recliner. He had several falls and history suggested that he did not always inform staff at the RH when he fell.

In 2015, he fell and suffered an odontoid fracture; the mechanism of the fall was not listed in the medical notes. In December 2015, he scored 19/30 on a MoCA assessment.

On April 4, 2018, he was transported to hospital after losing his balance and falling on his right side and scraping his forehead. A CT scan of the head showed no acute findings.

On April 5, 2018, a visit from an occupational therapist (OT) found that the man had experienced several falls over the previous three months; he was unable to state how many of the falls occurred and did not always report the falls to the RH staff. The man used a rollator walker at the time and the OT recommended personal support, homemaking, and physiotherapy.

At 0530 hours on May 10, 2018, a laundry attendant at the RH found the man prone on the floor of his locked apartment in front of his recliner. There was a pool of blood near his head.

EMS were called and upon response, determined that the man was deceased. The recliner chair was found in the standing position.

Police attended and did not suspect any foul play.

Postmortem examination:

Following an autopsy, the cause of death was determined to be blunt force head trauma with cervical spinal fracture at C2 and cervical spinal cord compression.

Discussion on the three cases:

Decedent 1 was a frail man with dementia who died after accessing the remote control unit of his power recliner and engaging the mechanism to put him into the standing position. The remote unit was usually hidden behind the chair by his caregiver, who was in another room at the time of the fall. After being lifted by the chair, he fell to the ground and suffered a hip fracture; he subsequently died from complications of injuries sustained in the fall.

Decedent 2 was a frail, chair-bound 96-year-old woman with severe dementia who lived in a LTCH. She had an unwitnessed fall after engaging her power chair mechanism. She subsequently died from injuries sustained in the fall.

Decedent 3 was a capable 92-year-old man with cognitive impairment and a history of falls who lived independently in a RH. He was found alone on the floor of his apartment in front of his power recliner that was in the upright position. It is believed that he was lifted by the chair, then fell to the ground. He suffered a head injury and fatal cervical spine fracture.

Similarities in the cases appear to be:

- All three decedents were elderly.
- All had cognitive impairment.
- All spent long times sitting or sleeping in their power recliner chairs.
- All had access to the remote control mechanism that engaged the chair to lift them into an upright position.
- All had unwitnessed falls after activating their chairs, being lifted to a standing position and then falling to the ground and sustaining injuries.
- None of the chairs were apparently evaluated or “approved” by health professionals. All three of the chairs involved appear to be older and discontinued models.
- Medication did not appear to impact the likelihood of falls.

Dissimilarities between the cases include:

- The incident locations included a private residence, a LTCH and a retirement home.
- Two of the decedents had a documented history of falls.
- The degree of cognitive decline varied with one decedent having mild and two with severe impairment.
- The model and manufacturer of the power recliner chairs were all different.
- Injuries varied from hip fractures to a cervical spine and head injury.

Power-lift chairs:

Decedent 1 used a Pride Brand chair. The chair involved appears to be an older model and is no longer manufactured. The company's 2020 website instructions advise users to, *"Keep the hand control locked or utilize the quick-disconnect feature on the standard hand control when the chair is not in use to prevent unintended operation of the chair. Store the hand control in the side pocket of your chair when not in use."*

Decedent 2 used the Capri by Golden Technologies. The company website indicates that, *"This power lift and recline chair is a medical device designed to help you sit down and stand up. Do not allow children to operate the chair at any time. When not in use, the chair should be kept in the sitting position. Do not operate this product if you have any medical conditions that result in limited, debilitating mental or physical capacity. You should consult your doctor before using this product."*

Decedent 3 used the Best Home Furnishings - Best Chairs Inc. - Power Lift Recliner. Specific instructions or warnings were not noted on the company website. A photo of the remote device indicates a unit with a simple up/down mechanism.



There is little literature on deaths related to falls after being elevated from power-lift chairs. There does not appear to be any case reports in the medical literature of similar falls although it appears that these incidences represent a potential danger to the elderly, the mobility challenged, and the cognitively impaired. Although Canadian data could not be found, the United States Consumer Product Safety Commission indicates that for "87 million American households, an estimated 24 million households have recliner chairs in them."

Regulatory framework:

The *Canada Consumer Product Safety Act* and the *Canada Food and Drug Act* appear to be the two regulatory frameworks in Canada that are responsible for safety monitoring of power-lift recliner chairs.

The *Canada Consumer Product Safety Act* (under Health Canada) was created to “protect the public by addressing or preventing dangers to human health or safety that are posed by consumer products in Canada, including those that circulate within Canada and those that are imported.” The act allows for a recall or protective measure to ensure public safety.

Appendix 1 provides additional detail on relevant sections of the Canada Consumer Product Safety Act.

The Canada Consumer Product Safety website (<https://www.canada.ca/en/health-canada/services/consumer-product-safety/legislation-guidelines/acts-regulations/canada-consumer-product-safety-act.html>) allows search of their database for reports on unsafe devices. A review of this site did not identify any product recalls or safety alerts for lift chairs, recliner chairs, or recliner power chairs.

In a similar US database maintained by the Consumer Product Safety Commission (CPSC), there were multiple recalls related to entrapment and injury of children from power chairs. Designers have added innovative safety features to avoid such injuries. One product states that, “Our Anti Entrapment feature ...is designed to stop the chair from travelling if it comes into contact with any other object.”

Of the millions of recalls of products on the US database, only one involved a recliner lift chair. The chair involved in that recall had a “joystick reclining mechanism” that could malfunction. This chair and type of mechanism was not involved in the cases reviewed by the GLTCRC.

The Canadian legislation regulating medical devices is the *Food and Drug Act*. Recliner chairs are considered *medical devices* under the Food and Drug Act - Medical Devices Regulations. Medical devices are classified in four groups with level one being the least invasive, and level four the most. A power recliner chair falls into class two. Class two devices such as power wheelchairs and recliner chairs represent 43% of all medical devices and are considered moderate to high risk to patients. All devices, other than class one, must be licensed before importation into Canada.

According to the Food and Drug Act, S. 59 (1) of the Medical Devices Regulations (see Appendix 2), outlines the mechanism for reporting potentially unsafe medical devices.

This legislation appears to be a powerful tool to report incidents involving potentially unsafe medical devices and includes the requirement for manufacturers to provide a response on how the concerns will be addressed.

Recommendations:

To the Office of the Chief Coroner (OCC):

1. It is recommended that the relevant Regional Supervising Coroner report these three incidents to the federal government through the Canada Consumer Product Safety Act online portal (<https://www.healthycanadians.gc.ca/apps/radar/CPS-SPC-0001.08.html>)

To Health Canada:

2. Health Canada should encourage manufacturers to consider principles of Accessible and Universal Design for products being utilized by elderly patients and cognitive differences, in the same way child safety has been prioritized. Best practices should be established for categories of products such as power recliner chairs to help manufacturers design safer products

To the manufacturers, distributors and retailers of recliner chairs, through Health Canada:

3. Manufacturers of power lift chairs should consider lockout mechanism or mechanism to unplug the remote controller to restrict access to cognitively impaired individuals.
4. Manufacturers of power lift chairs should improve their website and consumer information. The risk of falls must be emphasized in print and internet literature. Also, literature should include warnings for elderly with cognitive difficulties.

To the Ministry of Long-Term Care, Long Term Care Association and Retirement Homes Regulatory Authority:

5. Long-term and retirement homes should ensure that all medical devices used within their facilities meet safety standards and appropriately reflect the cognitive and physical needs of the resident they are assigned to. This will include ongoing monitoring of the devices and any recall or safety notices issued, as well as ongoing monitoring of the resident's need and ability to safely use to the device.
6. Long-term and retirement homes should report concerns with any medical device to Health Canada through their online reporting portal.

To the College of Occupational Therapists, College of Nurses, College of Physicians and Surgeons and Health Shared Services Ontario:

7. Lift or recliner chairs should be included in home assessments with consideration of safety in patients with cognitive decline.

References:

Mustaquim, Moyen. A Study of Universal Design in Everyday Life of Elderly Adults. *Procedia Computer Science* 2015; 67; pp 57-66.

Center for Accessible Housing. *Accessible environments: Toward universal design*. Raleigh: North Carolina State University; 1995.

Zola, Irving Kenneth. Toward the Necessary Universalizing of a Disability Policy *Milbank Quarterly*. 2005 Dec; 83(4); pp 401-28.

Appendix 1

Excerpt from Canada Product Safety Act

Section 14

- (1) In this section, **incident** means, with respect to a consumer product,
- (a) an **occurrence in Canada** or elsewhere that resulted or may reasonably have been expected to result in an individual's death or in serious adverse effects on their health, including a serious injury;
 - (b) a **defect** or characteristic that **may reasonably be expected to result in an individual's death** or in serious adverse effects on their health, including a serious injury;
 - (c) incorrect or **insufficient information on a label** or in instructions — or the lack of a label or instructions — that may reasonably be expected to result in an individual's death or in serious adverse effects on their health, including a serious injury; or
 - (d) a recall or measure that is initiated for human health or safety reasons by
 - (i) a foreign entity,
 - (ii) a provincial government,
 - (iii) a public body that is established under an Act of the legislature of a province,
 - (iv) an aboriginal government as defined in subsection 13(3) of the [Access to Information Act](#), or
 - (v) an institution of an entity referred to in subparagraphs (ii) to (iv).
- Requirement to provide information*
- (2) A person who manufactures, imports or sells a consumer product for commercial purposes shall provide the Minister and, if applicable, the person from whom they received the consumer product with all the information in their control regarding any incident related to the product within two days after the day on which they become aware of the incident.
- Report*
- (3) The manufacturer of the consumer product, or if the manufacturer carries on business outside Canada, the importer, shall provide the Minister with a written report — containing information about the incident, the product involved in the incident, any products that they manufacture or import, as the case may be, that to their knowledge could be involved in a similar incident and any measures they propose be taken with respect to those products — within

10 days after the day on which they become aware of the incident or within the period that the Minister specifies by written notice.

Appendix 2

Excerpt from Food and Drug Act Medical Devices Regulation

<https://laws-lois.justice.gc.ca/eng/regulations/sor-98-282/page-7.html#h-1021831>

59 (1) The manufacturer and the importer of a medical device shall each make a preliminary and a final report to the Minister concerning any incident that comes to their attention occurring in Canada that involves the device if

(a) the device is sold in Canada; and

(b) the incident

(i) is related to a failure of the device or a deterioration in its effectiveness or any inadequacy in its labelling or in its directions for use, and

(ii) has led to the death or a serious deterioration in the state of health of a patient, user or other person, or could do so were the incident to recur.

(1.1) Subject to subsection (2), the manufacturer and the importer of a Class I medical device shall each make a preliminary and a final report to the Minister concerning any incident that comes to their attention occurring outside Canada that involves the device if the conditions in paragraphs (1)(a) and (b) are met.

(2) The requirement to report an incident that occurs outside Canada does not apply unless the manufacturer has indicated, to a regulatory agency of the country in which the incident occurred, the manufacturer's intention to take corrective action, or unless the regulatory agency has required the manufacturer to take corrective action.

60 (1) A preliminary report shall be submitted to the Minister

(a) in respect of an incident that occurs in Canada

(i) within 10 days after the manufacturer or importer of a medical device becomes aware of an incident, if the incident has led to the death or a serious deterioration in the state of health of a patient, user or other person, or

(ii) within 30 days after the manufacturer or importer of a medical device becomes aware of an incident, if the incident has not led to the death or a serious deterioration in the state of health of a patient, user or other person, but could do so were it to recur; and

(b) in respect of an incident that occurs outside Canada, as soon as possible after the manufacturer has indicated, to the regulatory agency referred to in paragraph 59(2), the manufacturer's intention to take corrective action, or after the regulatory agency has required the manufacturer to take corrective action.

(2) The preliminary report shall contain the following information:

(a) the name of the device and its identifier, including the identifier of any medical device that is part of a system, test kit, medical device group, medical device family or medical device group family;

(b) if the report is made by

(i) the manufacturer, the name and address of that manufacturer and of any known importer, and the name, title and telephone and facsimile numbers of a representative of the manufacturer to contact for any information concerning the incident, or

(ii) the importer of the device, the name and address of the importer and of the manufacturer, and the name, title and telephone and facsimile numbers of a representative of the importer to contact for any information concerning the incident;

(c) the date on which the incident came to the attention of the manufacturer or importer;

(d) the details known in respect of the incident, including the date on which the incident occurred and the consequences for the patient, user or other person;

(e) the name, address and telephone number, if known, of the person who reported the incident to the manufacturer or importer;

(f) the identity of any other medical devices or accessories involved in the incident, if known;

(g) the manufacturer's or importer's preliminary comments with respect to the incident;

(h) the course of action, including an investigation, that the manufacturer or importer proposes to follow in respect of the incident and a timetable for carrying out any proposed action and for submitting a final report; and

(i) a statement indicating whether a previous report has been made to the Minister with respect to the device and, if so, the date of the report.



2022 College Response to the Coroner's Report: Deaths from Power Recliner Lift Chairs

Introduction

The Office of the Chief Coroner of Ontario released a report from the Geriatric and Long-Term Care Committee 2021 about deaths from power recliner lift chairs. This resource is intended to alert occupational therapists to the potential dangers of power recliner lift chairs for clients with cognitive impairment to prevent future deaths and injuries related to these chairs.

Power recliner lift chairs (also known as power-lift chairs or lift chairs) can be used as an assistive device to help clients with mobility issues sit down and stand up.

Based on the training, knowledge, and skills of OTs, they can assess the risks and benefits of power recliner lift chairs to optimize clients' safety and well-being. This document is meant to be informative and used as a resource to support an OT's clinical decision-making for the safe use of power recliner lift chairs.

Recommendation by the Geriatric and Long-Term Care Review Committee (GLTCRC) 2021:

"Power recliner lift chairs should be included in home assessments with consideration of safety in patients with cognitive decline."

Summary of Case Reviews

In 2018, there were three cases involving individuals with cognitive decline and who used the remote-control of their power recliner lift chair to get into a standing position before having an unwitnessed fall to the ground. In all cases, these falls led to injuries, complications, and subsequent death.

The falls did not appear to be influenced by medication, and it was noted that all three individuals would spend prolonged times sitting or sleeping in their chair.

None of the chairs were evaluated or "approved" by health professionals. In each case, the chairs involved were manufactured by a different company and appeared to be older and discontinued models. This suggests that the risks of using this device may not be



directly related to a particular brand but may be influenced by factors related to the person and environment.

Main concern: In multiple cases, activation of a power lift recliner chair by elderly individuals with cognitive decline has led to a fall to the ground, causing injury and subsequent death.

Case Details

Age	Diagnosis/Medical History	Where did the fall occur?
87 years	Dementia, seizure disorder, atrial fibrillation with pacemaker, hypertension, colitis, bladder stones and right hip fracture with total hip arthroplasty after previous fall	Private residence
96 years	Severe Alzheimer’s disease, osteoporosis, diabetes (type 2), hypertension, and a complex left hip fracture	Long-term care home
92 years	Mild dementia, frequent falls, hypothyroidism, and hypertension	Retirement home

Refer to the Appendix A for more details about each individual case

The Use of Power Recliner Lift Chairs

Power recliner lift chairs are useful in helping clients to lift themselves out of a chair. There are many models available on the market that provide unique features and different levels of size and comfort to best suit the client’s needs.

Power recliner lift chairs are used by people in both their own homes and in long-term care. Clients may purchase a power recliner lift chair without a recommendation from a health care professional and they may be unaware of the risks associated with using this device. These chairs may pose a greater risk of injury/death for the elderly, mobility challenged, and cognitively impaired.

Benefits of these Chairs

- Assists in transitioning from a sit-to-stand (and vice-versa) position independently
- Helps maintain independence and mobility
- Can promote aging in place
- User-friendly remote-control mechanism

Risks of these Chairs

- **Serious injury that may lead to death.**
- Falls risks for all users (of any physical/cognitive ability)
- Clients with decreased cognitive abilities may engage the chair without consideration to safety or environmental hazards (location of remote etc.)

- Provide comfort and a functional place to sit or sleep in a common area versus lying in bed
- Allows for the client to easily adjust their position while seated
- Clients may become reliant on using the chair to assist in sit-to-stand, which may accelerate decline of motor strength and abilities

Considerations

Reflection Questions for Occupational Therapy Home Assessment

The following questions were developed to help guide OTs when considering the safety of power recliner lift chairs in a person's environment. This is not an exhaustive list of safety considerations, and OTs should use their clinical reasoning to complete an assessment that involves physical, cognitive, environmental, and behavioral considerations and resulting recommendations based on client need.

Reminder: It is important to provide education to the client about the risks, benefits, and safe operation of the chair to prevent injury.

Will the client's cognitive abilities prevent safe operation of the power recliner lift chair?

Are the client's cognitive abilities expected to fluctuate or significantly decline in the foreseeable future?

Is the client/substitute decision-maker aware and able to appreciate the risks associated with using a power recliner lift chair?

Does the client require assistance to transfer in/out of a power recliner lift chair?

Will the use of a mobility device impact the safe operation of the chair?

Is there enough space in the environment for the person to transfer in/out of the chair and the chair (with or without mobility devices)?

Can the client demonstrate safe and appropriate use of the device in the presence of the occupational therapist?

Are there any potential environmental hazards surrounding the chair (e.g., where it is plugged in, close reach of tables, lamps, or a telephone, other barriers preventing the chair to engage in its proper tilt/recline positions)?

Are there any risks to others in the environment when the chair is engaged (e.g., children, pets, etc.)?

Are there any other device or equipment alternatives appropriate for the client?

Evaluating Risk

Use this section in conjunction with the Reflection Questions for Occupational Therapy Home Assessment to determine the level of risk associated with using a power recliner lift chair.

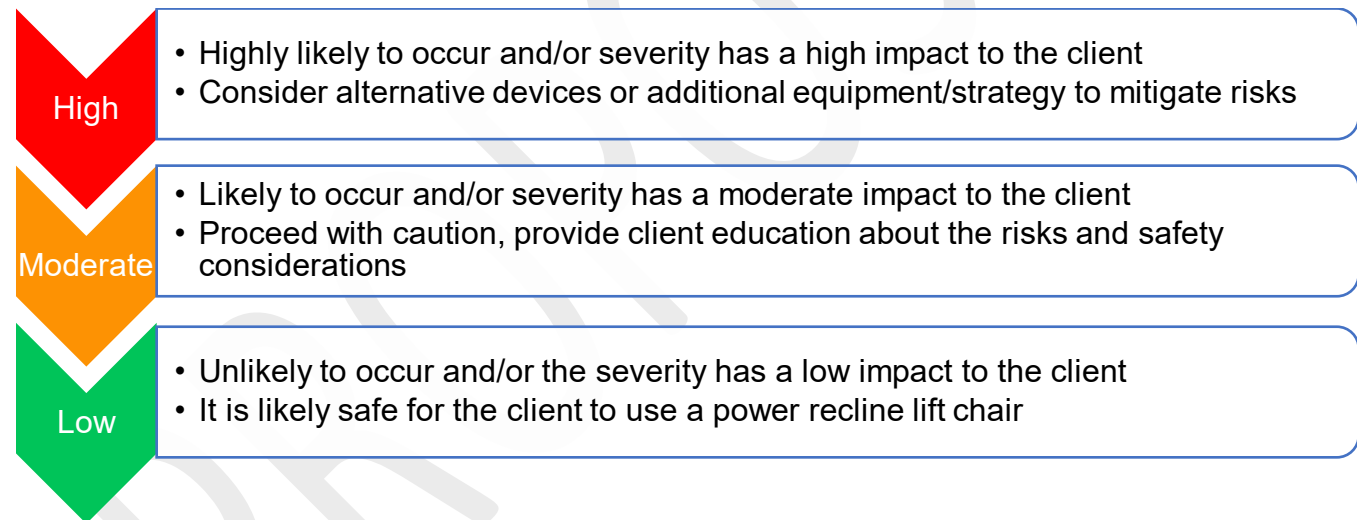
Risk Analysis

Based on the College e-learning module on [Managing Risks in Occupational Therapy Practice](#), conduct a risk analysis for each of the risk factors listed above:

1. Identify how *likely* it is for the risk to occur (low, moderate, or high)
2. Identify the *severity* and *impact* of the risk (low, moderate, or high)
3. Use the Qualitative Risk Chart to identify overall level of risk for each factor (low, moderate, or high).

Consider the implications of the risk and how you might address the risk, especially if it is an overall moderate or high risk.

Risk Identification



Summary

The Office of the Chief Coroner of Ontario has requested the College to notify occupational therapists about the potential dangers of power recliner lift chairs. The report recommends that the use of power recliner lift chairs be included in home assessments with consideration of safety, especially for clients with cognitive decline. As OTs work in a variety of practice environments where power recliner lift chairs may have been recommended or purchased by clients themselves; OTs are well positioned to assess the client to identify any risks to client safety. OT must use a collaborative approach, prioritizing the client's occupational engagement, consider safety concerns, and provide education to reduce the likelihood of any future deaths from the use of this type of equipment.

References

1. College of Occupational Therapist of Ontario (2020). Prescribed Regulatory Education Program (PREP) Module on Managing Risks in Occupational Therapy Practice.
2. College of Occupational Therapists of Ontario (2021). Decision-Making Framework.
3. Community Occupational Therapy (COT) in Newport, UK. Retrieved November 18, 2021 from: [https://www.newport.gov.uk/documents/Community-Occupational-Therapy-\(COT\)/COT-Risk-Assessment-Riser-Recliner-Chairs-16-10-12.pdf](https://www.newport.gov.uk/documents/Community-Occupational-Therapy-(COT)/COT-Risk-Assessment-Riser-Recliner-Chairs-16-10-12.pdf)

Appendix A

Geriatric Long Term Care Review Committee (GLTCRC) report



GLTCRC 2021-7A 7B
and 7C (redacted).pdf

PROPOSED