



College of Chiropodists of Ontario

Council Meeting Agenda

Friday, October 29, 2021 9:00 a.m.

[Zoom Meeting](#)

if the link does not work, copy, and paste:

<https://us06web.zoom.us/j/82342277200?pwd=WkoyamJ4QUphbkFheUFPQ0xiRXo5dz09>

You will be placed into the waiting room upon arrival

9:00 a.m.	1.0	Call to Order
	1.1	Call to Order, Appointment of Secretary Welcome and introduction of New Council Members Acknowledgement of Guests in Attendance
	1.2	Approval of Agenda
	1.3	Declaration of Conflict of Interest
	1.4	Approval of Minutes of June 25, 2021 Council Meeting**

9:20 a.m.	2.0	Consent Agenda Items
		Consent Agenda Items A consent agenda is a bundle of items that is voted on, without discussion, as a package. It differentiates between routine matters not needing explanation and more complex issues needing examination. The Chair will ask if any one wishes to remove an item from the consent agenda. Any Council member may request an item be removed so it can be discussed. To test whether an item should be included in the consent agenda, ask: 1. Is this item self-explanatory and uncontroversial? Or does it contain an issue that warrants board discussion? 2. Is this item for information only? Or is it needed for another meeting agenda issue?
	2.1	Introduction of Council Meeting Survey
	2.2	Committee Reports
	2.2.1	Discipline Committee Report**
	2.2.2	ICRC Report**
	2.2.3	QAC Report**

	2.2.4	Exam Committee Report**
	2.2.5	Standards and Guidelines Committee Report**
	2.2.6	Audit Committee Report**

9:30 a.m.	3.0	Decision Items (with briefing notes)
	3.1	Auditor's Report – Jim Daley**
	3.2	Appointment of Auditor for 2021 financials – Jim Daley**
	3.3	Proposed Orthopaedic Footwear Standard**
	3.4	Proposed By-law Amendment to Increase Fees**
	3.5	Proposed By-law Amendment to include an annual Cost of Living Allowance**
	3.6	Honoraria Policy **
	3.7	Reserve Fund Policy**
	3.8	Proposed Bylaw Amendment for Cooling Off Period **
10:30-10:45 a.m.		Break

10:45- Noon	3.0	Decision Items (continued)
	3.9	Elections of Executive Committee Members
	3.9.1	Executive Committee's Recommendation of Committee Composition and Committee Chairs

Noon-1:00 p.m.	Lunch Break
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1:00 – 1:40 p.m.	4.0	Discussion Items
	4.1	Elections Update - New Council Members
	4.2	Strategic Planning Committee – Peter Ferguson
	4.3	Registrar's Report – Nicole Zwiers

1:40-3:00 p.m.	5.0	In Camera
	5.1	Motion to move in-camera

	5.2	Approval of <i>In Camera</i> Minutes of June 25, 2021 Meeting**
	5.3	In Camera Decision Items
	5.3.1	Council Membership
	5.3.2	Ministry Updates
	5.3.3	Registrar Compensation and Review Committee Update
	5.3.4	Executive Committee Report

3:00 p.m.	6.0	Next Meeting
	6.1	Council Meeting Dates for 2022 and 2023: <ul style="list-style-type: none"> • February 25, 2022 • June 24, 2022 • October 28, 2022 • 2023 dates to be provided
	6.2	Proposed Agenda Items for Next Council Meeting

3:10 p.m.	7.0	Adjournment
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*The agenda items may not necessarily be dealt with in the order in which they appear.

** Denotes an agenda item with supporting document



College of Chiropodists of Ontario

Minutes of the Council Meeting

Friday, June 25, 2021, 9:00 a.m.

Online via Zoom

ITEM 1.4

Peter Stavropoulos, President

Council Members in Attendance:

1. Andrew Gassmann (via telephone)
2. Matthew Doyle
3. Peter Ferguson
4. Melanie Atkinson
5. Nosheen Chaudhry
6. Ed Chung
7. Sasha Kozera
8. Irv Luftig
9. Cesar Mendez
10. Eliot To
11. Jim Daley
12. Douglas Ellis
13. Allan Katz
14. Ramesh Bhandari

Regrets:

1. Winnie Linker

Staff in Attendance:

1. Nicole Zwiers, Registrar
2. Meghan Clarke, Manager, Professional Conduct and Hearings

Guests:

1. Bruce Ramsden, President, OPMA

1. Call to Order

1.1 Call to Order, Appointment of Secretary

The Chair opened the meeting noting that notice of the meeting was given, and the meeting was properly constituted with a quorum present.

Meghan Clarke was appointed as Secretary.

1.2 Introduction of Registrar

President, P. Stavropoulos, thanked the Acting Registrar, Julie Maciura, and introduced Nicole Zwiers, the new Registrar.

1.3 Approval of Agenda

The agenda was reorganized to move the *in camera* discussion, item 2.0, to the end of the meeting. Also, item 1.6 will include approval, on consent, of all the reports listed in item 5.0 of the agenda.

It was moved by N. Chaudhry and seconded by M. Doyle to approve the agenda with the amendments noted. Motion CARRIED.

1.4 Declaration of Conflict of Interest

No conflict of interest was declared.

It was agreed that preparation time of 4 hours for Professional Council Members was appropriate.

1.5 Approval of Minutes of March 25, 2021 Council Meeting

It was moved by P. Ferguson and seconded by S. Kozera to approve the minutes of the March 25, 2021 Council meeting. Motion CARRIED.

1.6 Consent Agenda Items

It was moved by A. Katz and seconded by R. Bhandari to approve the Committee Reports in item 5 on consent. Motion CARRIED

2. In Camera

It was moved by S. Kozera and seconded by R. Bhandari to move in camera pursuant to section 7(2) of the Health Professions Procedural Code. Motion CARRIED.

3. Decision Items

A. Bromstein, Counsel, joined the meeting for item 3.

3.1 Bylaw Amendment – Annual Fees

That By-law No. 2: Fees be amended, in principle, as follows:

1. Revoke Articles 3.03 and 4.03 and substitute that shown in Appendix 2 (the changes to the existing Articles are shown by redline); and

And further, that Council direct that the proposed amendments be circulated to members and other stakeholders for comment for 60 days before the matter is returned to Council.

It was moved by M. Doyle and seconded by P. Ferguson that Council approve the amendment to Bylaw 2, as noted, to increase the annual fees by \$100 to \$1800 for 2022. Motion CARRIED.

In favour:

M. Doyle, P. Stavropoulos, P. Ferguson, I. Luftig, A. Katz, C. Mendez, J. Daley, R. Bhandari, E. Chung, M. Atkinson

Against:

D. Ellis, A. Gassmann, N. Chaudhry, S. Kozera

Abstention:

E. To.

Council discussed the pros and cons of the fee increase. A. Gassmann wanted it noted that he believes it is the wrong timing for a fee increase, given the pandemic, and it did not come to the Audit Committee first, when it should have. He does not see the need for the increase given that the budget has been balanced. D. Ellis agreed that it is not the right time to make an increase.

J. Daley noted that an increase is not justified by the financial position of the College (large, accumulated surplus), just to get in line with what other colleges are charging members.

N. Zwiers and C. Mendez explained that the College does have increased cost implications, like the zero-tolerance policy and the CPMF, that necessitate increasing fees. C. Mendez said smaller, incremental increases will be easier for the membership to accept, rather than a large increase like the one in 2013-2014. E. Chung agreed that the increase is nominal.

N. Chaudhry said the College needs to be transparent to the membership about why the increase is being requested.

P. Stavropoulos reminded Council that it will have an opportunity to review the increase again in October 2021 once it has been circulated to the membership.

3.2 Bylaw Amendment – Cost of Living Allowance

That By-law No. 2: Fees be amended, in principle, as follows:

1. Revoke the existing Article 4.03.1 and substitute a new Article 4.03.1, as shown in Appendix 2;

And further, that Council direct that the proposed amendments be circulated to members and other stakeholders for comment for 60 days before the matter is returned to Council.

It was moved by P. Ferguson and seconded by M. Doyle that Council approve the amendment to Bylaw 2, as noted, to add an automatic adjustment of the annual fee by the increase in the Consumer Price Index starting with the annual fee for 2023. Motion CARRIED.

In favour:

P. Stavropoulos, I. Luftig, M. Doyle, P. Ferguson, A. Gassmann, J. Daley, C. Mendez, A. Katz, E. Chung, R. Bhandari, M. Atkinson, D. Ellis

Against:

E. To, N. Chaudhry, S. Kozera

3.3 Bylaw Amendment – Corporations

That Bylaw No 3 be amended as shown (additions showed using underlining and deletions shown using strikethrough):

2.1 The fee for the issuance of a certificate of authorization, whether initial or revised, and the fee for the reinstatement of a certificate of authorization is

- (a) **\$950.00** if issued on or after October 1st and on or before March 31st; or
- (b) **\$475.00** if issued after March 31st and on or before September 30th.

~~2.2 Subject to Article 2.04,~~†The fee for the renewal of a certificate of authorization is due on the 30th day of September in each year and is **\$475.00**, if paid on or before the 30th day of September, and **\$575.00**, if paid thereafter.

~~2.3 The fee for the renewal of a certificate of authorization due on September 30, 2015 is the fee otherwise payable under Article 2.02 times the fraction, the numerator of which is the number of months from the month after the issuance of that certificate to and including the month of September and the denominator of which is twelve. [By way of example, if the original certificate was issued in January, the fraction to be applied to the annual fee would 8/12.]~~

[Renumber existing Article 2.4 to become 2.3]

2.4 The fee for the issuing each document or certificate respecting a chiropody profession corporation, other than the original certificate of authorization or the annual renewal of a certificate of authorization, is **\$25.00**.

It was moved by A. Katz and seconded by P. Ferguson that Council approve the amendment to Bylaw 3, as noted. Motion CARRIED.

3.4 Pharmacology Course

That Council approve for the purposes of paragraph 1 of subsection 3(1) of *Ontario Regulation 203/94*, as amended, the course on pharmacology to be designed in accordance with the outline attached as Appendix 1 and to be provided by the Michener Institute of Education at UHN.

It was moved by A. Katz and seconded by J. Daley that Council approve the proposed pharmacology course at the Michener Institute of Education at UHN, in accordance with the outline. Motion CARRIED.

Abstentions:

C. Mendez, E. To

4. Discussion Items

4.1 Surgical Training

N. Zwiers explained that gaps have identified in the surgical training for new graduates. P. Stavropoulos indicated that the registration exam does not test for surgical competencies. N. Zwiers and P. Stavropoulos met with Catherine Gray from the Michener to discuss the gaps, and further meetings will occur. N. Zwiers will report back to Council with suggestions and recommendations.

4.2 CPMF – Registrar's Update

N. Zwiers explained that the CPMF was new in 2020 as a public accountability tool – all 26 regulated health colleges had to provide a response. M. Clarke put together a list of outstanding items in the 2020 report. N. Zwiers said the government is expected to release a report this month that collates the results. The government has said it will collect data for the first two years, and then will be looking for continuous improvement and markers. One of the things regulators are expected to do is competency-based skills on Council. Collaboration is key – N. Zwiers has had meetings with several other Registrars and has discussed sharing office space, IT etc., though it is all in the early stages.

Right-touch regulation is a guiding principle of regulation. The College has made efficiencies in this regard to reduce legal fees, like removing legal counsel from ICRC meetings and establishing guidelines for the Discipline Committee to move cases more efficiently. The College has done a pilot by scheduling pre-hearings for six discipline committee cases in the hope of narrowing the issues. The Executive Committee decided it would not do an RFP for legal at this time, for a number of reasons: to evaluate the cost-savings measure already put in place first; the law firms we

would want to retain have the same fees as WF, and; the onboarding of new legal counsel at this time would be disruptive.

D. Ellis noted that the risk of not doing an RFP is complacency from WeirFoulds. He agreed that the cost-saving initiatives N. Zwiers identified are also valuable, but it could be done in conjunction with an RFP.

P. Stavropoulos emphasized that the College has gone through a lot of transition in the last eight months and some stability is good.

P. Ferguson and C. Mendez agreed that any cost savings from changing law firms would be offset by the learning curve of new counsel.

A. Gassmann said he continues to object to the decision by the Executive Committee not to proceed with the RFP for legal counsel.

4.3 Cooling Off Period

N. Zwiers explained that part of the CPMF asked about a cooling off period for members who were on an association to serve on Council and committee. We do not have a cooling off period currently, but we will be circulating a Bylaw amendment to add this in.

4.4 Misconduct Regulation

M. Clarke addressed queries from the Ministry about the Regulation and has followed up with legal counsel to see if any further amendments are required.

4.5 Drug Prescribing Regulation

N. Zwiers has followed up with the Ministry but does not have anything to report at this time.

5. Other Committee Reports

P. Stavropoulos noted that, at other regulatory colleges, reports from standing committees are part of a consent agenda and are approved as part of one motion. The reports were voted on, and approved, in item 1.6 above.

6. Next Meeting

6.1 Council Meeting Dates for 2021

The next Council hearing date is October 29, 2021

7.2 Proposed Agenda Items for Next Meeting

7. Adjournment

It was moved by P. Ferguson and seconded by M. Doyle that the meeting be adjourned. Motion CARRIED.

The meeting was adjourned at 12:00 p.m.



COLLEGE OF CHIROPODISTS OF ONTARIO

Regulating Chiropodists and Podiatrists in Ontario

ITEM 2.2.1

Report of the Discipline Committee: June to September 2021

Introduction: Role of the Committee

The Discipline Committee supports the College's public protection mandate by conducting hearings to adjudicate allegations of professional misconduct and incompetence against members of the College.

Completed Matters

Disciplinary matters are resolved by way of uncontested or contested hearings. Matters are resolved or disposed of when:

- All allegations are withdrawn or dismissed;
- No findings of professional misconduct and/or incompetence are made by a panel;
- Findings of professional misconduct and/or incompetence are made and a penalty is ordered;
- Reinstatement requests are granted, not granted or abandoned; and
- Removal of information requests are granted, not granted or abandoned.

Between June and September 2021, the Discipline Committee disposed of seven matters. In four cases, the Committee accepted the College's motion to stay the allegations of professional misconduct against the members because they signed an undertaking to permanently resign from the College. The members were ordered to pay costs to the College in the amounts of \$8,000, \$10,000, \$15,000 and \$25,000.

In the fifth case, the member signed an agreed statement of facts, admitting that he engaged in professional misconduct, including that he:

- failed to meet or contravened the College's standards,
- practised the profession in a conflict of interest,
- provided treatment that he knew or ought to have known was ineffective, unnecessary or deleterious,
- falsified records,
- failed to keep records,
- signed or issues a document that contained a false or misleading statement,
- submitted an account or charge for services that he knew was false or misleading,
- charged a fee that was excessive in relation to the services or devices charged;
- contravened the *Chiropody Act* and its regulations, and
- engaged in conduct that was disgraceful, dishonourable and unprofessional.

The Committee ordered that the member receive an oral reprimand, that his certificate of registration be suspended for seven months, and that he be restricted from imaging, casting, prescribing, constructing, fitting, dispensing or ordering the fabrication of orthotics for 12 months from the date his suspension ends, among other terms, conditions and limitations on her certificate of registration. The Member was also ordered to pay costs in the amount of \$7,500 to the College.

In the sixth case, the member signed an agreed statement of facts, admitting that she engaged in professional misconduct, including that she:

- failed to meet or contravened the College's standards,
- practised the profession in a conflict of interest,
- failed to keep records,
- signed or issues a document that contained a false or misleading statement,
- submitted an account or charge for services that he knew was false or misleading,
- charged a fee that was excessive in relation to the services or devices charged;
- contravened the *Chiropody Act* and its regulations, and
- engaged in conduct that was disgraceful, dishonourable and unprofessional.

The Committee ordered that the member receive an oral reprimand, that her certificate of registration be suspended for eight months (two months of which would be remitted if she completed the University of Toronto Records course), that she complete the ProBE Ethics course, and that she be restricted from imaging, casting, prescribing, constructing, fitting, dispensing or ordering the fabrication of orthotics for 12 months from the date her suspension ends, among other terms, conditions and limitations on his certificate of registration. The Member was also ordered to pay costs in the amount of \$10,000 to the College.

In the final case, the member signed an agreed statement of facts, admitting that he engaged in professional misconduct, including that he:

- engaged in conduct that was disgraceful, dishonourable and unprofessional, and
- failed to comply with an order of the Discipline Committee.

The Committee ordered that the member receive an oral reprimand, and that his certificate of registration be suspended for one month.

Outstanding Referrals to the Discipline Committee

There are currently 15 cases that have been referred to the Discipline Committee and are waiting to be completed. All of the cases have been referred since September 2019 with the exception of two case that were referred in April 2018 but were held in abeyance pending related matters that were under investigation.

Between June 2021 and September 2021 there was one new referral from ICRC to the Discipline Committee.

Referrals are posted on the College's website: <http://cocoo.on.ca/scheduled-discipline-hearings-referrals/>

A. HEARINGS

- **Completed hearings:** seven hearings were completed between June and September 2021 (NOTE three more are scheduled in October and will be completed by the Council meeting)
- **Scheduled hearings:** eight of the 15 referrals have scheduled hearing dates

B. PRE-HEARING CONFERENCES

- **Completed pre-hearings:** 10 pre-hearings took place between June and September 2021
- **Scheduled pre-hearings:** no pre-hearing conferences are scheduled to take place

The number of current referrals is high for the College, though the College's Hearings has made significant progress in scheduling matters and resolving outstanding referrals.

Committee Members

Chair:

Cesar Mendez, Chiropodist

Committee:

Melanie Atkinson, Chiropodist

Riaz Bagha, Chiropodist, Non-Council

Ramesh Bhandari, Public Appointee

Nosheen Chaudhry, Chiropodist

Ed Chung, Podiatrist

Jim Daley, Public Appointee

Peter Ferguson, Chiropodist

Peter Guy, Chiropodist, Non-Council

Stephen Haber, Podiatrist, Non-Council

Martin Hayles, Chiropodist, Non-Council

Allan Katz, Public Appointee

Sylvia Kovari, Chiropodist, Non-Council

Sasha Kozera, Chiropodist

Winnie Linker, Public Appointee

Irv Luftig, Podiatrist

Jamie Maczko, Chiropodist, Non-Council

Ann-Marie McLaren, Chiropodists, Non-Council

Peter Stavropoulos, Podiatrist

Eliot To, Selected Member

Millicent Vorkapich-Hill, Podiatrist, Non-Council



COLLEGE OF CHIROPODISTS OF ONTARIO

Regulating Chiropodists and Podiatrists in Ontario

ITEM 2.2.2

Report of the Inquiries, Complaints and Reports Committee: June to September 2021

Introduction: Role of the Committee

The Inquiries, Complaints and Reports Committee (ICRC) investigates complaints and reports to address concerns about the conduct and practice of Ontario chiropodists and podiatrists.

Complaints

In general, complaints come from patients and other members of the public, but other possible sources of complaints include insurance companies, members or other health care professionals. The ICRC investigates most complaints with the consent of the patient/complainant to obtain relevant health information. Where the investigative powers obtained through an appointment, such as the authority to issue a summons, are required to investigate a complaint, the ICRC can make a request to the Registrar for an investigator appointment.

Between June and September 2021, the College received eight complaints, which is relatively consistent with the number of complaints received in the last two years for the same time period, though slightly lower. See chart 2 below. Four of the new complaints were from patients or their families, with the remainder being from other members of the College, other healthcare providers and insurance companies.

A. *Dispositions*

Between June 2021 and September 2021, ICRC panels disposed of 16 complaints matters as follows:

- 13 cases – no further action was taken
- 1 case – Oral caution
- 1 case – SCERP and Oral Caution
- 1 case – referral to the Discipline Committee

Two cases were withdrawn.

The 16 complaints matters that were considered by ICRC panels were disposed of in an average of 133.6 days. The average length of time to complete ICRC files has reduced from 250 days in September 2020, to

200.2 days in June 2021, to now below the 150 day mark outlined in the *Regulated Health Professions Act, 1991*.

B. HPARB Appeals

The Health Professions Appeal and Review Board (HPARB) reviews the adequacy of an investigation and the reasonableness of an ICRC decision. Both complainants and members can request HPARB reviews.

Between June and October 2021 there was one appeal to HPARB by a complainant.

C. Interim Orders

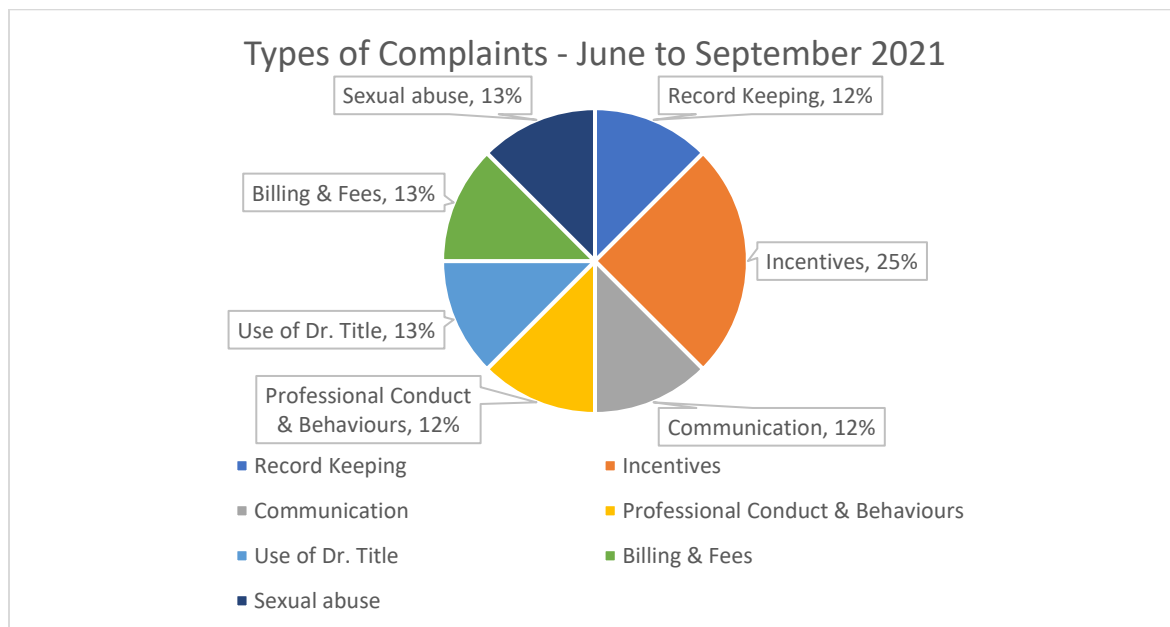
The ICRC may direct the Registrar to suspend a member or impose terms, conditions or limitations on a member's certificate of registration if:

- The ICRC has formed the opinion that the member's conduct exposes or is likely to expose patients to harm or injury;
- The member has been provided with notice;
- The member has at least 14 days to make submissions on the proposed order.

The ICRC cannot impose any gender-based terms, conditions or limitations. If an interim order is made, the matter must be investigated and prosecuted expeditiously. An interim order will remain in force until it is varied by the ICRC, or the matter is withdrawn or resolved by way of an alternative dispute resolution process or otherwise finally disposed of by a committee of the College.

The ICRC did not impose any interim orders between June and September 2021 because of a complaint.

Chart 1



Reports - Registrar Investigations

Reports come from employers, facility operators, members, and others. The Registrar reviews a report of a preliminary investigation and decides on the appropriate response from options including remediation, or the appointment of investigators to conduct a full investigation. The ICRC approves Registrar investigator appointments and is informed of Registrar emergency investigator appointments, which are made if there is a risk of harm or injury to patients.

A. Investigator Appointments

Between June and September 2021, an investigator was appointed to conduct one Registrar Investigation. The investigation was initiated because the Registrar was concerned a member had breached an order of the Discipline Committee.

This is consistent with the data from 2019 and 2020.

Chart 2

	June – September 2019	October 2019 – January 2020	February – May 2020	June – September 2020	October 2020 – January 2021	February – May 2021	June – September 2021
Complaints	12	12	11	11	14	11	8
Registrar’s Investigations	2	2	1	0	4	3	1

B. Dispositions

Between June 2021 and September 2021, panels of the ICRC disposed of two Registrar Investigations. In one case the panel issued a SCERP and a caution, and in the other no further action was taken.

C. Interim Orders

The ICRC did not impose any interim orders because of a Registrar investigation between June and September 2021.

Reports from the Quality Assurance Committee

The ICRC can also request a Registrar’s investigator appointment if it receives a report about a member’s conduct or practice from the Quality Assurance Committee (QAC).

Between June and September 2021, the ICRC did not receive any referrals from the QAC.

Health Inquiries

The ICRC conducts inquiries into whether a member has a mental or physical condition or disorder that impacts the member’s capacity to practice safely. The ICRC makes inquiries and may require the member to undergo medical examinations and suspend the member’s certificate of registration if he or she does not attend or comply. The ICRC, after reviewing the results of its inquiries, may refer the matter to the Fitness to Practise Committee.

The ICRC did not conduct any health inquiries between June and September 2021.

ICRC Active Complaints Files

The Complaints process has been classified into stages, which are described below. The number of days elapsed is calculated from the date the complaint was received by the College.

The *Regulated Health Professions Act, 1991* requires that the College dispose of a complaint within 150 days, but the jurisdiction to continue an investigation is not lost if the investigation exceeds 150 days. At 150 days, a letter is sent to both parties explaining that the ICRC will not meet the deadline. At 210 days, the College is required to notify the parties and HPARB of the delay, as well as the reasons for the delay. After 210 days, either party can apply to HPARB seeking relief for the delay. Delay letters must be issued to both parties every 30 days after the 210-day delay.

Reviewing cases expeditiously, but fairly, meets the mission of the College to regulate the practice of Chiropody in the interest of the overall health and safety of the public of Ontario. Some matters take longer to complete due to complexity and/or to ensure the parties had a fair amount of time to respond to College requests.

A. *Stage 1: Notice of Complaint/Report*

Within 14 days of receipt of a complaint or a report, the College notifies the member. The member may make written submissions to the ICRC within 30 days of the date of the notice.

B. *Stage 2: Additional comments from complainant*

The member's response is provided to the complainant who may provide comments.

C. *Stage 2a: Additional comments from member*

The complainant's response is provided to the member who may provide comments.

D. *Stage 3: Review by ICRC*

Once the supporting documentation and relevant information has been collected from the parties and possible witnesses, the matter is reviewed by a panel of the ICRC. The Panel conducts a thorough review of the information and considers whether there are any additional documents that should be obtained or any other witnesses who should be approached.

E. *Stage 3a: Formal Investigation*

In some circumstances, the Panel may appoint an Investigator, who has the power to:

- Enter the Member's place of practice and examine records or equipment and, where necessary, copy them or remove them;
- Summons witnesses or documents;
- Obtain a search warrant.

F. *Stage 4: Decision and Reasons*

Once the investigation is complete, the ICRC deliberates on the appropriate disposition of the complaint. This stage includes decision where a panel has formed the intention to refer a matter to the Discipline Committee, but allegations are being drafted.

The Panel's written decision and the reasons are provided to both the complainant and the member, except where the matter has been referred to another panel of the ICRC to conduct a health inquiry.

Active ICRC Complaint Cases to end of September 2021

Date Received	Days Elapsed	Stage1	Stage 2	Stage 2a	Stage 3	Stage 3a	Stage 4
June 17, 2021	105	✓	✓	✓	✓	✓	
June 22, 2021	110	✓	✓	✓	✓		
August 30, 2021	31	✓					

Average: 82

ICRC Active Registrar Investigations Files

The process for Registrar Investigations differs from the complaints process. Usually, the Member is not informed about the investigation until an investigator has been appointed and the Investigations Report is complete.

Active ICRC Registrar Investigation Cases to end of September 2021

Date Received	Days Elapsed	Stage1	Stage 2	Stage 2a	Stage 3	Stage 3a	Stage 4
May 4, 2021	149	✓	✓	✓	✓	✓	
September 7, 2021	21	✓	✓	✓	✓	✓	

Average: 17.5 days

Committee Members

Chair:

Peter Stavropoulos, Podiatrist

Committee:

Melanie Atkinson, Chiropodist

Riaz Bagha, Chiropodist, Non-Council

Ramesh Bhandari, Public Appointee

Nosheen Chaudhry, Chiropodist

Ed Chung, Podiatrist

Jim Daley, Public Appointee

Peter Ferguson, Chiropodist

Allen Frankel, Podiatrist, Non-Council

Pete Guy, Chiropodist, Non-Council

Stephen Haber, Podiatrist, Non-Council

Martin Hayles, Chiropodist, Non-Council

Allan Katz, Public Member

Sylvia Kovari, Chiropodist, Non-Council

Sasha Kozera, Chiropodist

Winnie Linker, Public Appointee

Irv Luftig, Podiatrist

Cesar Mendez, Chiropodist

Neil Naftolin, Podiatrist, Non-Council

Sreenath (Nat) Rave, Chiropodist, Non-Council

Stephanie Shlemkevich, Chiropodist, Non-Council

Ruth Thompson, Chiropodist, Non-Council

Eliot To, Chiropodist, Selected Member

Millicent Vorkapich-Hill, Podiatrist, Non-Council

ITEM 2.2.3

Report for Council from Committee Chair

- 1. Name of Committee:** Quality Assurance
- 2. Did the Committee meet since the last Council meeting?**

Yes _____

No ____x____

- 3. If the Committee met, dates of Last Committee Meeting(s)**

Date (s) _____

- 4. Purpose of the Meeting (s)**

Extensive Review and Preparation of the Practice Assessment Program for the 2021 cycle – see enclosed report

- 5. Results of the Meeting(s) – what was accomplished**

Information exchange via emails.

See enclosed Report

- 6. Issues that Council must vote on from the Meeting(s)**

QUALITY ASSURANCE COMMITTEE REPORT

OCTOBER 2021

Members:

Anna Georgiou, Chiropodist, Non-Council (Chair)

Melanie Atkinson, Chiropodist

Ramesh Bhandari, Public Appointee

Mathew Doyle, Chiropodist

Peter Ferguson, Chiropodist

Cindy Lewis, Chiropodist, Non-Council

Winnie Linker, Public Appointee

Irv Luftig, Podiatrist

Ann-Marie McLaren, Chiropodist, Non-Council

Cesar Mendez, Chiropodist

Brooke Mitchell, Chiropodist, Non-Council

Millicent Vorkapich-Hill, Podiatrist

The QA Committee has been quite busy since the last report, but we have been communicating via email in preparation for the Practice Assessments and no new meetings have taken place.

The following reflects the work of the committee since the last Council meeting:

Continuing Education Program

PRACTICE ASSESSMENT PROGRAM

- The QA Committee has completed the review of the documentation (the Checklist Tools) required for this program

- Following extensive consultation with consultants (BJ and team), COCOO Executive Assistant (Tera) and QA Chair, the updated documentation for the Practice Assessments has been completed and is now available on COCOO website and on the on-line portal
- The Checklist Tools are also downloadable from the portal as well as the website
- 2% of the membership (14 chiropodists and 1 podiatrist) was selected for Practice Assessments
- Additional 3 Members were referred from the QA Committee for failing to meet the requirements of the CE Log Program
- Additional 4 Members were included as they were deferred from last cycle
- However, 1 Member was referred to ICRC, 1 Member was deferred until Member returns to practice and 1 Member was deferred to next cycle
- 3 new Practice Assessors were trained as required due to the geographic location of selected Members
- All Members have been matched with Assessors and notified
- We are now ready to proceed with a total of 19 Practice Assessments via the on-line reporting portal (which is accessible on the COCOO website via programmed link)
- A review of the SAT (Self-Assessment Tool) has also begun with future plans to make it accessible via the on-line portal

Quality Assurance Working Group (Federation)

- Continues to meet about two or three times per year
- Meetings usually attended by QA Chair and Tera Goldblatt
- Information is shared by e-mail and vboardroom platform
- The next meeting (virtual) is not yet scheduled

ITEM 2.2.4

Report of Registration Exam Committee

Previous meetings: with partial/and or full committee

May 2021: 5 meetings

June 2021: 5 meetings

July 2021: 6 meetings

August 2021: 3 meetings

September 2021: 3 meetings

October 2021: 2 meetings

Purpose and Results of the Meetings:

- Preparing the written and OSCE exams: June 2021, August 2021
- Item review: approving questions to add to the bank
- Review and modify current questions: ensure they meet new standards
- Determine the weighting of the exams
- Coding stations for the purposes of reporting
- Standard settings (similar to Angoff method, determining the pass score)
- Reviewing the results of the exams (reviewing flagged questions)
- Creating new supplemental exam (50% of the exam is composed of new questions)
- Reviewing OSCE stations for the supplemental
- Review score sheets that will be provided to the candidates (pass/fail letters)
- Review Checklist/Communication scale weighting

Issues that Council must vote on from the Meetings:

- Adding new members to help with item writing: approx. 4-5 members
- Reviewing registration regulation: offering 2 exams per year (no supplementals) and increasing the weighting of the JP exam from 30-60 questions.
- AIT: New members registering through other provinces with minimal licensure exams.
- Increasing exam fees for the full exam and the individual components for the 2nd exam.

ITEM 2.2.5

Report of the Standards and Guidelines Committee

1. Name of Committee:

2. Did the Committee meet since the last Council meeting?

Yes ☐

No

3. If the Committee met, dates of Last Committee Meeting(s)

June 24, 2021

September 8, 2021

4. Purpose of the Meeting (s) Updating of the Footwear Standard

5. Results of the Meeting(s) – Recreated the Standard to fall in line with the updated Orthotics standards, zero-tolerance and Conflict of Interest policies and Chiropractic Act.

6. Issues that Council must vote on from the Meeting(s) – Will be presented to council to pass provided legal assessment of the final draft is approved.

ITEM 2.2.6

Audit Committee Report

- 1. Name of Committee: Audit**
- 2. Did the Committee meet since the last Council meeting?**

Yes ☒ _____

No ☐ _____

- 3. If the Committee met, dates of Last Committee Meeting(s)**

Date (s): July 14, August 6, September 3

- 4. Purpose of the Meeting (s): Review and recommend to Executive approval of the Fiscal 2020 Financial Statements.**
- 5. Results of the Meeting(s) – what was accomplished: The Committee recommended to Executive that the Fiscal 2020 Financial Statements be approved by Council on September 3rd 2021.**
- 6. Issues that Council must vote on from the Meeting(s): Approval of the 2020 financial statements and reappointing Hilborn LLP as the Auditors for the College for the fiscal year 2021.**

Audit Committee Report

2020 Audit.

The Audit Committee as it is currently composed met on September 3rd to review the 2020 Financial statements and the Auditors report.

- 1) Adjustments identified by the Auditors were minimal and minor in quantum.
- 2) No significant matters were identified by the Auditor.
- 3) The Auditors did not identify any significant control deficiencies.
- 4) The Auditors opinion that the financial statements present fairly, in all material respects, the financial position of the College is unqualified.
- 5) There was no evidence of fraud or management bias in preparing the financial statements.
- 6) No difficulties were encountered while performing the audit and management provided information required and responses to the auditor's requests in a timely manner.

As a result, the Audit Committee is recommending that Council approve the 2020 financial statements.

Appointment of Auditors for 2021

Audit Committee Chair recommends that Hilborn LLP be reappointed as the College's Auditor for the following reasons:

- 1) Hilborn and the Audit partner, Lanjun Wang are both in good standing with CPA Ontario (the regulator for the Ontario Accounting profession) and have never been brought before the Discipline Committee.
- 2) The College has received good service and value for money from the auditor.

ITEM 3.1

***COLLEGE OF CHIROPODISTS OF ONTARIO
Audit Findings Communication for the year
ended December 31, 2020***

A message from Lanjun Wang

I am pleased to provide you with the findings of our audit of the financial statements of College of Chiropractors of Ontario (the “College”) for the year ended December 31, 2020.

Our audit findings communication is designed to highlight and explain key issues, which we believe to be relevant to the audit and to continue effective two-way communication with you regarding our audit. This will assist the Audit Committee in fulfilling your responsibility of overseeing the financial reporting process of the College.

This communication has been prepared to comply with the requirements outlined in CAS 260, *Communication with those Charged with Governance*. The information in this document is intended solely for the use of the Audit Committee, Council and management and should not be distributed to others without our consent.

We look forward to discussing our audit findings with you in detail as well as any other matters that you may wish to address.



Lanjun Wang, CA, CPA, MBA
Partner
Hilborn LLP
October 19, 2021

**“Our
commitment
to quality is
reflected in
every aspect
of our work.
If you have
any questions
or comments,
please contact
me.”**



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Appendix B – Management Representation Letter	

Your client service team

Lanjun Wang, Engagement Partner
lwang@hilbornca.com

Fiona Zou, Senior Manager
fzou@hilbornca.com

“At Hilborn, 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.”

Executive Summary



Audit status

We have completed our audit of the financial statements of College of Chiropractors of Ontario for the year ended December 31, 2020, with the exception of the following procedures:

- Complete subsequent events procedures
- Receipt of the signed management representation letter
- Council approval of the financial statements

These procedures need to be completed before we can issue our auditor's report. If we become aware of significant matters after completing these procedures, we will bring them to your attention.



Auditor's report and representations from management

We expect to issue an unmodified opinion. The expected form and content of our report is included in Appendix A.

A copy of the management representation letter is included in Appendix B.



Independence

We are independent. We have complied with relevant ethical requirements regarding independence.



Significant difficulties encountered

There were no significant difficulties encountered while performing the audit.



Changes from the audit plan

Our audit approach was consistent with the approach communicated to you in our audit plan dated March 4, 2021.

Final materiality is consistent with preliminary materiality set at \$30,000.

Independence

We last communicated our independence to you through our audit plan communication dated March 4, 2020. We have remained independent since that date and through the date of this communication.

The following table explains the threats to independence identified by us and the safeguards put in place to eliminate or reduce the threats to an acceptably low level.

Identified threat	Safeguard	Why effective
Objectivity and familiarity threats	<ul style="list-style-type: none"> - Independent quality control review - Emphasis on exercising professional skepticism throughout the audit by the engagement Partner. 	Provides an objective evaluation of the significant judgments made and the conclusions reached by the engagement team.
Provision of non-assurance services	<ul style="list-style-type: none"> - We will obtain pre-approval of all services from management and the Audit Committee, where applicable. - We will obtain management's acknowledgement of its responsibility for the results of the work performed by us regarding non-assurance services, if any 	We do not make any management decisions or assume any responsibility for such decisions.

Significant Qualitative Aspects of the College's Accounting Practices

Canadian Auditing Standards require that we communicate with you about significant qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.

Accounting policies, accounting estimates and financial statement disclosures	Hilborn's response and views
<p>The significant accounting policies are disclosed in Note 1 to the financial statements. Management is responsible for the appropriate selection and application of accounting policies under Canadian accounting standards for not-for-profit organizations.</p>	<ul style="list-style-type: none"> - We reviewed all accounting policies adopted by the College, and based on audit work performed, the accounting policies are appropriate for the College and applied consistently.
<p>Management is responsible for the accounting estimates included in the financial statements. Estimates and the related judgments and assumptions are based on management's knowledge of the operations and past experience about current and future events.</p>	<ul style="list-style-type: none"> - We considered whether there was any management bias in preparing the estimates. We believe management's process for making accounting estimates is adequate - Management assessed the impact of the COVID-19 pandemic on the College's financial performance and concluded the impact cannot be estimated due to high level of uncertainties. The financial statement disclosures related to COVID-19 are clear and transparent and meet the requirements of the financial reporting framework.
<p>Financial statement disclosure and presentation</p>	<ul style="list-style-type: none"> - We did not identify any financial statement disclosure and presentation matters that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention other than the note related to the global pandemic.

Other Significant Matters

In accordance with Canadian Auditing Standards, there are a number of communications that are required in connection with an audit relevant to those charged with governance's oversight of the financial reporting process. Those communications will primarily be written in the form of our audit plan and audit findings communication. We may also communicate orally through discussions. The table below summarizes the communications required at the conclusion of the audit.

Significant Matter	Discussion
Summary of uncorrected misstatements	We did not identify any misstatements that remain unadjusted in the financial statements except for the deferred rent, which is not material to the financial statements based on both quantitative and qualitative considerations.
Significant deficiencies in internal control	We did not identify any significant deficiencies in internal control.
Fraud and non-compliance with laws and regulations	<p>No fraud or non-compliance with laws and regulations came to our attending during the course of the audit.</p> <p>We would like to reconfirm with the Audit Committee that you are not aware of any fraud or non-compliance with laws and regulations not previously discussed with us.</p>
Significant difficulties encountered	No difficulties were encountered while performing the audit and there are no unresolved disagreements. We received full cooperation from management during our audit.

Significant Matter	Discussion
Related party transactions	We did not identify any related parties.
Subsequent events	No subsequent events, which would impact the financial statements have come to our attention.
Additional procedures	We are engaged to perform additional procedures on legal expenses and comparison of general ledger and trial balance between two sets of reports received from the accountant of Welch LLP and the former accountant engaged by the College. We did not find any significant discrepancies to report.

APPENDIX A



INDEPENDENT AUDITOR'S REPORT

To the Council of the College of Chiropodists of Ontario

Opinion

We have audited the financial statements of the College of Chiropodists of Ontario (the "College"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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.

INDEPENDENT AUDITOR'S REPORT (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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

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

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

Toronto, Ontario
TBD

Chartered Professional Accountants
Licensed Public Accountants

COLLEGE OF CHIROPODISTS OF ONTARIO
INDEPENDENT AUDITOR'S REPORT ON SUMMARY FINANCIAL STATEMENTS

TO THE COUNCIL OF THE COLLEGE OF CHIROPODISTS OF ONTARIO

Opinion

The summary financial statements of the College of Chiropractors of Ontario (the "College"), which comprise the summary statement of financial position as at December 31, 2020, and the summary statement of operations for the year then ended, are derived from the audited financial statements of the College for the year ended December 31, 2020.

In our opinion, the accompanying summary financial statements are a fair summary of the audited financial statements of the College for the year ended December 31, 2020, except that information in respect of changes in net assets and cash flows has not been presented and notes to the summary financial statements have not been prepared as further described in the *Summary Financial Statements*.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Canadian accounting standards for not-for-profit organizations. Reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements of the College and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated TBD.

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of a summary of the audited financial statements in accordance with Canadian accounting standards for not-for-profit organizations, except that information in respect of changes in net assets and cash flows has not been presented and notes to the summary financial statements have not been prepared.

Auditor's Responsibility for the Summary Financial Statements

Our responsibility is to express an opinion on whether the summary financial statements are a fair summary of the audited financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, "Engagements to Report on Summary Financial Statements".

Toronto, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

APPENDIX B



College of Chiropodists of Ontario
2102 - 180 Dundas Street West, , Toronto, ON, M5G 1Z8

Hilborn LLP
Chartered Professional Accountants
401 Bay Street, Suite 3100
P.O. Box 49
Toronto, Ontario
M5H 2Y4

Dear Sirs/Madams:

This representation letter is provided in connection with your audit of the financial statements of College of Chiropodists of Ontario (the "College") for the year ended December 31, 2020, for the purpose of expressing a conclusion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

We acknowledge that we are responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for the design, implementation and maintenance of internal controls to prevent and detect fraud and error. We understand that your audit was planned and conducted in accordance with Canadian generally accepted auditing standards so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to detect fraud, shortages, errors or other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, having made such inquiries as we consider necessary for the purpose of informing ourselves as of TDB, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 4, 2021.
2. The financial statements referred to above include the statement of financial position as at December 31, 2020 and the statements of operations, changes in net assets and cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies. These financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2020, 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.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to enable us to prepare financial statements that are free from material misstatement, whether due to fraud or error. We are not aware of any significant deficiencies in internal control of the College.
4. We have reviewed and approved the adjusting journal entries and trial balance.
5. The financial statements have been produced by you, and we have designated someone in management with the suitable skill, knowledge and financial expertise to accept responsibility for the preparation of the financial statements. We hereby approve the financial statements for issuance.

Going Concern

6. The financial statements have been prepared on a going concern basis, which we believe to be appropriate and consistent with our assessment of the College.

Completeness of Information

7. We have made available to you all financial records and related data and all minutes of the meetings of the Council and the Executive Committee through TBD.
8. All transactions have been recorded in the accounting records and are reflected in the financial statements.
9. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
10. We are unaware of any violations or possible violations of laws or regulations, including illegal and possibly illegal acts, the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.
11. We are aware of the environmental laws and regulations that impact the College and we are in compliance. There are no known environmental liabilities that have not been accrued for or disclosed in the financial statements.
12. We have disclosed to you the identity of all known related parties and all related party relationships and transactions, including guarantees, non-monetary transactions and transactions for no consideration. We have appropriately accounted for and disclosed such relationships and transactions in the financial statements in accordance with Canadian accounting standards for not-for-profit organizations.
13. We have disclosed all material non-monetary transactions or transactions for no consideration undertaken by the College.

Fraud and Error

14. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

15. We have no knowledge of fraud or suspected fraud affecting the College involving management; employees who have significant roles in internal control; or others, where the fraud could have a material effect on the financial statements.
16. We have no knowledge of any allegations of fraud or suspected fraud affecting the College's financial statements as communicated by employees, former employees, analysts, regulators or others.
17. We believe the effects of the uncorrected financial statement misstatements summarized in the accompanying schedule, including misstatements related to financial statement presentation and disclosure, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Recognition, Measurement and Disclosure

18. We believe that the significant assumptions used by us in making accounting estimates, including those relating to fair value measurements included and disclosed in the financial statements, are reasonable and appropriate in the circumstances.
19. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
20. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
21. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
22. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
23. The College has satisfactory title to all assets, and there are no liens or encumbrances on the College's assets, nor has any asset been pledged except as disclosed in the financial statements.
24. We have disclosed to you, and the College has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

25. There have been no events subsequent to the date of the financial statements through to the date of this letter that would require recognition in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and the related notes.
26. All events occurring subsequent to December 31, 2020 that require disclosure have been disclosed in the notes to the financial statements in accordance with Canadian accounting standards for not-for-profit organizations.
27. The global pandemic of the virus known as COVID-19 led the Canadian Federal government, as well as provincial and local governments, to impose measures, such as restricting foreign travel, mandating self-isolations and physical distancing and closing non-essential businesses. Because of the high level of uncertainty related to the outcome of this pandemic, it is difficult to estimate the financial effect on the College.

Yours very truly,

College of Chiropodists of Ontario

Ms. Nicole Zwiers, Registrar, CAO

HILBORN

LISTENERS. THINKERS. DOERS.

ITEM 3.1

***COLLEGE OF CHIROPODISTS OF ONTARIO
Audit Findings Communication for the year
ended December 31, 2020***

A message from Lanjun Wang

I am pleased to provide you with the findings of our audit of the financial statements of College of Chiropractors of Ontario (the “College”) for the year ended December 31, 2020.

Our audit findings communication is designed to highlight and explain key issues, which we believe to be relevant to the audit and to continue effective two-way communication with you regarding our audit. This will assist the Audit Committee in fulfilling your responsibility of overseeing the financial reporting process of the College.

This communication has been prepared to comply with the requirements outlined in CAS 260, *Communication with those Charged with Governance*. The information in this document is intended solely for the use of the Audit Committee, Council and management and should not be distributed to others without our consent.

We look forward to discussing our audit findings with you in detail as well as any other matters that you may wish to address.



Lanjun Wang, CA, CPA, MBA
Partner
Hilborn LLP
May 17, 2021

**“Our
commitment
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If you have
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Your client service team

Lanjun Wang, Engagement Partner
lwang@hilbornca.com

Fiona Zou, Senior Manager
fzou@hilbornca.com

“At Hilborn, 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.”

Executive Summary



Audit status

We have completed our audit of the financial statements of College of Chiropractors of Ontario for the year ended December 31, 2020, with the exception of the following procedures:

- Complete subsequent events procedures
- Receipt of the signed management representation letter
- Council approval of the financial statements

These procedures need to be completed before we can issue our auditor's report. If we become aware of significant matters after completing these procedures, we will bring them to your attention.



Auditor's report and representations from management

We expect to issue an unmodified opinion. The expected form and content of our report is included in Appendix A.

A copy of the management representation letter is included in Appendix B.



Independence

We are independent. We have complied with relevant ethical requirements regarding independence.



Significant difficulties encountered

There were no significant difficulties encountered while performing the audit.



Changes from the audit plan

Our audit approach was consistent with the approach communicated to you in our audit plan dated March 4, 2021.

Final materiality is consistent with preliminary materiality set at \$30,000.

Independence

We last communicated our independence to you through our audit plan communication dated March 4, 2020. We have remained independent since that date and through the date of this communication.

The following table explains the threats to independence identified by us and the safeguards put in place to eliminate or reduce the threats to an acceptably low level.

Identified threat	Safeguard	Why effective
Objectivity and familiarity threats	<ul style="list-style-type: none"> - Independent quality control review - Emphasis on exercising professional skepticism throughout the audit by the engagement Partner. 	Provides an objective evaluation of the significant judgments made and the conclusions reached by the engagement team.
Provision of non-assurance services	<ul style="list-style-type: none"> - We will obtain pre-approval of all services from management and the Audit Committee, where applicable. - We will obtain management's acknowledgement of its responsibility for the results of the work performed by us regarding non-assurance services, if any 	We do not make any management decisions or assume any responsibility for such decisions.

Significant Qualitative Aspects of the College's Accounting Practices

Canadian Auditing Standards require that we communicate with you about significant qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.

Accounting policies, accounting estimates and financial statement disclosures	Hilborn's response and views
<p>The significant accounting policies are disclosed in Note 1 to the financial statements. Management is responsible for the appropriate selection and application of accounting policies under Canadian accounting standards for not-for-profit organizations.</p>	<ul style="list-style-type: none"> - We reviewed all accounting policies adopted by the College, and based on audit work performed, the accounting policies are appropriate for the College and applied consistently.
<p>Management is responsible for the accounting estimates included in the financial statements. Estimates and the related judgments and assumptions are based on management's knowledge of the operations and past experience about current and future events.</p>	<ul style="list-style-type: none"> - We considered whether there was any management bias in preparing the estimates. We believe management's process for making accounting estimates is adequate - Management assessed the impact of the COVID-19 pandemic on the College's financial performance and concluded the impact cannot be estimated due to high level of uncertainties. The financial statement disclosures related to COVID-19 are clear and transparent and meet the requirements of the financial reporting framework.
<p>Financial statement disclosure and presentation</p>	<ul style="list-style-type: none"> - We did not identify any financial statement disclosure and presentation matters that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention other than the note related to the global pandemic.

Other Significant Matters

In accordance with Canadian Auditing Standards, there are a number of communications that are required in connection with an audit relevant to those charged with governance's oversight of the financial reporting process. Those communications will primarily be written in the form of our audit plan and audit findings communication. We may also communicate orally through discussions. The table below summarizes the communications required at the conclusion of the audit.

Significant Matter	Discussion
Summary of uncorrected misstatements	We did not identify any misstatements that remain unadjusted in the financial statements except for the deferred rent, which is not material to the financial statements based on both quantitative and qualitative considerations.
Significant deficiencies in internal control	We did not identify any significant deficiencies in internal control.
Fraud and non-compliance with laws and regulations	<p>No fraud or non-compliance with laws and regulations came to our attending during the course of the audit.</p> <p>We would like to reconfirm with the Audit Committee that you are not aware of any fraud or non-compliance with laws and regulations not previously discussed with us.</p>
Significant difficulties encountered	No difficulties were encountered while performing the audit and there are no unresolved disagreements. We received full cooperation from management during our audit.

Significant Matter	Discussion
Related party transactions	We did not identify any related parties.
Subsequent events	No subsequent events, which would impact the financial statements have come to our attention.

APPENDIX A



INDEPENDENT AUDITOR'S REPORT

To the Council of the College of Chiropractors of Ontario

Opinion

We have audited the financial statements of the College of Chiropractors of Ontario (the "College"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 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.

INDEPENDENT AUDITOR'S REPORT (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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

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

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

Toronto, Ontario
TBD

Chartered Professional Accountants
Licensed Public Accountants

COLLEGE OF CHIROPODISTS OF ONTARIO
INDEPENDENT AUDITOR'S REPORT ON SUMMARY FINANCIAL STATEMENTS

TO THE COUNCIL OF THE COLLEGE OF CHIROPODISTS OF ONTARIO

Opinion

The summary financial statements of the College of Chiropractors of Ontario (the "College"), which comprise the summary statement of financial position as at December 31, 2020, and the summary statement of operations for the year then ended, are derived from the audited financial statements of the College for the year ended December 31, 2020.

In our opinion, the accompanying summary financial statements are a fair summary of the audited financial statements of the College for the year ended December 31, 2020, except that information in respect of changes in net assets and cash flows has not been presented and notes to the summary financial statements have not been prepared as further described in the *Summary Financial Statements*.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Canadian accounting standards for not-for-profit organizations. Reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements of the College and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated TBD.

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of a summary of the audited financial statements in accordance with Canadian accounting standards for not-for-profit organizations, except that information in respect of changes in net assets and cash flows has not been presented and notes to the summary financial statements have not been prepared.

Auditor's Responsibility for the Summary Financial Statements

Our responsibility is to express an opinion on whether the summary financial statements are a fair summary of the audited financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, "Engagements to Report on Summary Financial Statements".

Toronto, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

APPENDIX B



College of Chiropodists of Ontario
2102 - 180 Dundas Street West, , Toronto, ON, M5G 1Z8

Hilborn LLP
Chartered Professional Accountants
401 Bay Street, Suite 3100
P.O. Box 49
Toronto, Ontario
M5H 2Y4

Dear Sirs/Madams:

This representation letter is provided in connection with your audit of the financial statements of College of Chiropodists of Ontario (the "College") for the year ended December 31, 2020, for the purpose of expressing a conclusion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

We acknowledge that we are responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for the design, implementation and maintenance of internal controls to prevent and detect fraud and error. We understand that your audit was planned and conducted in accordance with Canadian generally accepted auditing standards so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to detect fraud, shortages, errors or other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, having made such inquiries as we consider necessary for the purpose of informing ourselves as of TDB, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 4, 2021.
2. The financial statements referred to above include the statement of financial position as at December 31, 2020 and the statements of operations, changes in net assets and cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies. These financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2020, 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.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to enable us to prepare financial statements that are free from material misstatement, whether due to fraud or error. We are not aware of any significant deficiencies in internal control of the College.
4. We have reviewed and approved the adjusting journal entries and trial balance.
5. The financial statements have been produced by you, and we have designated someone in management with the suitable skill, knowledge and financial expertise to accept responsibility for the preparation of the financial statements. We hereby approve the financial statements for issuance.

Going Concern

6. The financial statements have been prepared on a going concern basis, which we believe to be appropriate and consistent with our assessment of the College.

Completeness of Information

7. We have made available to you all financial records and related data and all minutes of the meetings of the Council and the Executive Committee through TBD.
8. All transactions have been recorded in the accounting records and are reflected in the financial statements.
9. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
10. We are unaware of any violations or possible violations of laws or regulations, including illegal and possibly illegal acts, the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.
11. We are aware of the environmental laws and regulations that impact the College and we are in compliance. There are no known environmental liabilities that have not been accrued for or disclosed in the financial statements.
12. We have disclosed to you the identity of all known related parties and all related party relationships and transactions, including guarantees, non-monetary transactions and transactions for no consideration. We have appropriately accounted for and disclosed such relationships and transactions in the financial statements in accordance with Canadian accounting standards for not-for-profit organizations.
13. We have disclosed all material non-monetary transactions or transactions for no consideration undertaken by the College.

Fraud and Error

14. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

15. We have no knowledge of fraud or suspected fraud affecting the College involving management; employees who have significant roles in internal control; or others, where the fraud could have a material effect on the financial statements.
16. We have no knowledge of any allegations of fraud or suspected fraud affecting the College's financial statements as communicated by employees, former employees, analysts, regulators or others.
17. We believe the effects of the uncorrected financial statement misstatements summarized in the accompanying schedule, including misstatements related to financial statement presentation and disclosure, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Recognition, Measurement and Disclosure

18. We believe that the significant assumptions used by us in making accounting estimates, including those relating to fair value measurements included and disclosed in the financial statements, are reasonable and appropriate in the circumstances.
19. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
20. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
21. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
22. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
23. The College has satisfactory title to all assets, and there are no liens or encumbrances on the College's assets, nor has any asset been pledged except as disclosed in the financial statements.
24. We have disclosed to you, and the College has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

25. There have been no events subsequent to the date of the financial statements through to the date of this letter that would require recognition in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and the related notes.
26. All events occurring subsequent to December 31, 2020 that require disclosure have been disclosed in the notes to the financial statements in accordance with Canadian accounting standards for not-for-profit organizations.
27. The global pandemic of the virus known as COVID-19 led the Canadian Federal government, as well as provincial and local governments, to impose measures, such as restricting foreign travel, mandating self-isolations and physical distancing and closing non-essential businesses. Because of the high level of uncertainty related to the outcome of this pandemic, it is difficult to estimate the financial effect on the College.

Yours very truly,

College of Chiropodists of Ontario

Ms. Nicole Zwiers, Registrar, CAO

HILBORN

LISTENERS. THINKERS. DOERS.

ITEM 3.1

COLLEGE OF CHIROPODISTS OF ONTARIO
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020

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INDEPENDENT AUDITOR'S REPORT

To the Council of the College of Chiropractors of Ontario

Opinion

We have audited the financial statements of the College of Chiropractors of Ontario (the "College"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2020, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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

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

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

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

Toronto, Ontario

Chartered Professional Accountants
Licensed Public Accountants

COLLEGE OF CHIROPODISTS OF ONTARIO

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2020

	2020	2019
ASSETS		
Current assets		
Cash (<i>note 2</i>)	\$ 1,546,537	\$ 1,668,572
Accounts receivable (<i>note 3</i>)	4,792	6,059
Prepaid expenses	9,017	9,903
	1,560,346	1,684,534
Accounts receivable - long term portion (<i>note 3</i>)	-	17,100
Furniture and equipment (<i>note 4</i>)	19,832	26,704
	19,832	43,804
	1,580,178	1,728,338
LIABILITIES		
Current liabilities		
Accounts payable and accrued expenses (<i>note 5</i>)	145,590	208,501
Deferred revenue	7,400	3,400
	152,990	211,901
NET ASSETS		
Abuse therapy fund	10,000	10,000
General reserve fund	120,000	120,000
Unrestricted balance	1,297,188	1,386,437
	1,427,188	1,516,437
	\$ 1,580,178	\$ 1,728,338

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

Approved on behalf of the Council:

_____, President _____, Member

COLLEGE OF CHIROPODISTS OF ONTARIO

STATEMENT OF OPERATIONS

YEAR ENDED DECEMBER 31, 2020

	2020		2019
	Actual	Budget	Actual
Revenues			
Annual general fees	\$ 1,269,900	\$ 1,283,500	\$ 1,232,500
Other fees - initial, application, examination and others	161,901	194,150	164,207
	1,431,801	1,477,650	1,396,707
Other income			
Interest	14,715	30,000	27,479
Miscellaneous	7,175	6,508	8,450
Expense recoveries (note 3)	11,000	100,000	6,059
	1,464,691	1,614,158	1,438,695
Expenses			
Accounting and audit	20,105	10,597	17,097
Bank and credit card charges	26,587	24,500	33,292
Council and committee expenses			
Per diem	67,376	42,700	30,680
Travel expenses	7,485	20,850	13,344
General and committee	26,019	42,025	22,995
Complaints investigation	72,042	58,000	59,608
Depreciation	8,855	7,500	9,054
Repairs and maintenance	11,476	4,400	6,111
General and office	24,842	31,185	32,107
Insurance	15,360	15,000	14,089
Legal	529,931	378,650	275,790
Photocopy and printing	544	3,500	2,980
Postage and mailing	629	4,300	4,315
Rent	89,220	78,100	65,175
Salaries and benefits	432,724	483,272	387,290
Telephone	17,328	10,000	9,828
Web site	112,369	65,000	107,280
	1,462,892	1,279,579	1,091,035
Special one-time projects - Podiatry model	21,560	56,000	73,875
- Inhalation course	-	6,508	-
- Registration exam development	69,488	101,000	86,984
Total expenses	1,553,940	1,443,087	1,251,894
Excess (deficiency) of revenues over expenses for the year	\$ (89,249)	\$ 171,071	\$ 186,801

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

COLLEGE OF CHIROPODISTS OF ONTARIO

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED DECEMBER 31, 2020

	Abuse Therapy Fund	General Reserve Fund	Unrestricted Net Assets	Total 2020
Balance - at beginning of year	\$ 10,000	\$ 120,000	\$ 1,386,437	\$ 1,516,437
Deficiency of revenues over expenses for the year	-	-	(89,249)	(89,249)
Balance - at end of year	\$ 10,000	\$ 120,000	\$ 1,297,188	\$ 1,427,188

	Abuse Therapy Fund	General Reserve Fund	Unrestricted Net Assets	Total 2019
Balance - at beginning of year	\$ 10,000	\$ 120,000	\$ 1,199,636	\$ 1,329,636
Excess of revenues over expenses for the year	-	-	186,801	186,801
Balance - at end of year	10,000	120,000	1,386,437	1,516,437

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

COLLEGE OF CHIROPODISTS OF ONTARIO

STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2020

	2020	2019
Cash flows from operating activities		
Annual general and other fees received	1,435,801	1,400,106
Interest received	14,715	27,479
Miscellaneous income received	19,442	18,450
Cash paid to employees and suppliers	(1,590,010)	(1,120,367)
	(120,052)	325,668
Cash flows from investing activity		
Purchase of furniture and equipment	(1,983)	(35,757)
	(1,983)	(35,757)
Change in cash during the year	(122,035)	289,911
Cash - at beginning of year	1,668,572	1,378,661
Cash - at end of year	\$ 1,546,537	\$ 1,668,572

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

COLLEGE OF CHIROPODISTS OF ONTARIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

The College of Chiropractors of Ontario (the "College") has a duty to serve and protect the public interest. The College ensures that the public receives competent care from chiropractors and podiatrists by:

- Regulating the practice of the profession and governing the members in accordance with the Chiropractic Act, 1991, the Regulated Health Professions Act, and the regulations and by-laws.
- Establishing standards of practice.
- Establishing educational requirements for entry to practice and continuing competence.
- Addressing any concerns from the public.
- Educating and providing information to the public about chiropractic and podiatry.

The College is the governing body established by the provincial government to regulate the practice of chiropractic and podiatry in Ontario under the Regulated Health Professions Act and was enacted by statute under the Chiropractic Act (1991). The College is a not-for-profit corporate body without share capital and, as such, is generally exempt from income taxes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared using Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles. These financial statements have been prepared within the framework of the significant accounting policies summarized below:

Basis of Presentation

Operations

The statement of operations reflects the day-to-day activities of the College financed by annual general fees as well as other fees.

Abuse Therapy Fund

In accordance with The Regulated Health Professions Act, the College has set up the Abuse Therapy Fund to provide therapy and counselling for persons who, while patients, were sexually abused by a member(s). This fund will be expended on persons who satisfy the College's eligibility criteria.

General Reserve Fund

The College has set up the general reserve fund for the specific purpose of covering operating expenses in the event of unanticipated financial expenditures or occurrences.

Revenue Recognition

Annual general fees are recognized as revenue in the year to which fees relate. Fees received in advance are deferred and recognized in the related period.

All other fees and income are recognized as revenue when the services are provided or as earned.

COLLEGE OF CHIROPODISTS OF ONTARIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial Assets and Liabilities

The College initially measures its financial assets and liabilities at fair value. The College subsequently measures all of its financial assets and financial liabilities at amortized cost.

Financial assets and liabilities measured at amortized cost include cash, accounts receivable and accounts payable and accrued expenses.

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

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

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

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

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

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

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

Furniture and Equipment

Furniture and equipment is recorded at cost. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets at the following annual rates:

Computer	- 33 1/3%
Furniture and equipment	- 20 %

The above rates are reviewed annually for ongoing appropriateness. Any changes to these estimates are adjusted on a prospective basis. If there is an indication that the property and equipment assets may be impaired, an impairment test is performed that compares carrying amount to net recoverable amount. There were no impairment indicators in 2020.

COLLEGE OF CHIROPODISTS OF ONTARIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year.

Key areas where management has made difficult, complex or subjective judgment, include provisions for legal claims. Actual results could differ from these and other estimates, the impact of which would be recorded in future affected periods.

2. FINANCIAL INSTRUMENTS AND RISK EXPOSURE

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

Credit Risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The College's main credit risks relate to cash and accounts receivable. The College maintains most of its cash at a federally regulated schedule I bank. The College mitigates credit risk by monitoring the accounts on a regular basis and provides provisions whenever collection is in doubt. As at the end of the year, there is no allowance for doubtful accounts (\$NIL - 2019).

Liquidity Risk

Liquidity risk is the risk that the College will not be able to meet its financial obligations when they become due to its creditors. The College is exposed to this risk mainly in respect of its accounts payable and accrued liabilities, and lease commitments. The College expects to meet these obligations as they come due by generating sufficient cash flow from operations.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The College is not exposed to currency or other price risks. The College is exposed to interest rate risk.

Interest rate risk is the risk that changes in market interest rates will cause fluctuations to the fair values and cash flows of the College's investments in interest bearing financial instruments. As at the end of the year, the College held an interest bearing bank account in a total of \$1,536,808 (\$1,657,747 - 2019), which is included in Cash.

Changes in Risk

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

COLLEGE OF CHIROPODISTS OF ONTARIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

3. EXPENSE RECOVERIES

The Discipline Committee of the College orders members to pay the College towards its costs and expenses for investigating and hearing complaints/matters against the members. The expense recoveries include \$11,000 (\$6,059 - 2019) from members and accounts receivable includes \$4,792 (\$23,159 - 2019) from members for such orders.

4. PROPERTY AND EQUIPMENT

2020	Cost	Accumulated Depreciation	Net Book Value
Computer equipment	\$ 16,251	\$ 10,173	\$ 6,078
Office furniture	21,490	7,736	13,754
	\$ 37,741	\$ 17,909	\$ 19,832

2019	Cost	Accumulated Depreciation	Net Book Value
Computer equipment	\$ 23,779	\$ 14,267	\$ 9,512
Office furniture	\$ 21,490	\$ 4,298	\$ 17,192

Total depreciation of \$8,855 (\$9,054 - 2019) has been included in the Statement of Operations.

5. ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses include government remittances totalling \$9,655 (\$8,236 - 2019).

COLLEGE OF CHIROPODISTS OF ONTARIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

6. COMMITMENTS

Leases

The College is committed to annual minimum rental payments under operating leases for premises expiring in March 2024 for equipment expiring November 2024. Minimum payments for the next five years are as follows:

	<i>Premises</i>	<i>Equipment</i>	<i>Total</i>
2021	\$ 44,043	\$ 7,558	\$ 51,601
2022	45,447	7,558	53,005
2023	45,915	7,558	53,473
2024	11,479	5,668	17,147
	<u>\$ 146,884</u>	<u>\$ 28,342</u>	<u>\$ 175,226</u>

In addition, the College is also committed to pay its proportionate share of taxes, utilities and operating costs of the premises, which for the 2020 year were \$38,000 (\$25,000 - 2019).

Consulting

Subsequent to the year end, the College has signed a consulting contract for the development of examinations and related services in the amount of \$59,000 plus applicable taxes covering a period of 12 months starting from April 1, 2021.

7. IMPACT OF COVID-19

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

ITEM 3.2

Appointment of Auditors for 2021

Audit Committee Chair recommends that Hilborn LLP be reappointed as the College's Auditor for the following reasons:

- 1) Hilborn and the Audit partner, Lanjun Wang are both in good standing with CPA Ontario (the regulator for the Ontario Accounting profession) and have never been brought before the Discipline Committee.
- 2) The College has received good service and value for money from the auditor.

ITEM 3.3

Briefing Note for Council Re: Approval of Orthopaedic Footwear Standard

Background:

Several years ago, ICRC/DC legal counsel expressed concern to the Registrar and Executive Committee about some challenges they were experiencing in a high number of the matters pertaining to orthotics and orthopaedic footwear coming before these committees. The difficulties encountered existed because of gaps and inconsistencies present in the applicable Standards. Accordingly, the Executive Committee directed the Standards and Guidelines (S&G) Committee to review those Standards with a view to addressing the concerns identified by the legal counsel. With the Orthotics Standard updated in recent years, the Executive Committee requested that the S&G Committee update the Orthopaedic Footwear Standard from the early 2000's. The draft Standard attached as Appendix A is the resulting draft Standard by S&G. This attached draft Standard has been reviewed by legal counsel to ensure that the draft satisfactorily addresses the concerns originally raised by legal counsel.

The Executive Committee reviewed and approved the draft attached as Appendix A for recommendation to Council.

Protection of the Public:

The public is protected by competent members who have access to clear Standards of Practice, including the Orthopaedic Footwear Standard.

Recommended Motion:

That Council approve the attached draft Orthopaedic Footwear Standard such that it is the College's final Orthopaedic Footwear Standard in immediate effect.

ITEM 3.3

Prescription Footwear

Standard of Practice for Members of the College of Chiropodists of Ontario

Approved by Council – [Date]

Amended – [Date]

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Introduction

The provision of prescription footwear is an integral part of patient care for the management of lower extremity pathology and to alleviate pain and dysfunction caused by foot deformities. The College of Chiropodists of Ontario has developed the Orthopaedic Footwear Standard to meet the needs of the profession and to provide the public of Ontario with safe and effective foot care. The assessment, prescription, casting, manufacturing, dispensing and modification of footwear are an integral part of the comprehensive provision of foot care that is unique to the chiropody and podiatry profession.

Medical Necessity and Justification

Members of the College have the knowledge to assess the medical need for footwear. Justification for recommending or prescribing footwear **shall** be a responsibility of the Member, **shall** be documented in the patient file, and be based on the Members' expertise, knowledge, and assessment of the patient. Medical necessity for the footwear **may** include any of the following:

- Therapeutic support and/or offloading of areas of abnormality, pressure, open wounds
- Protection of foot abnormalities to relieve pain and prevent further destruction
- Modify, improve or accommodate functional gait
- Accommodate for trauma, disease process, bony deformity, patho-mechanical abnormality
- Relief from chronic pain
- To enhance and/or appropriately function with Prescription Custom Foot Orthoses (PCFOs), prosthetics, or other foot devices
- To protect the foot from environmental conditions to which the patient is subjected
- Medical or pedal conditions, of various etiologies, causing difficulty with shoe fitting
- Impairments of gait that cannot be accommodated by mass-produced shoes

Orthopaedic Footwear

The term “orthopaedic footwear” broadly encompasses both shoes and sandals. Orthopaedic Footwear is footwear that serves to permit optimal functioning with gait or to protect the foot. In some applications, they are to be worn with PCFOs, ankle foot orthoses (AFOs), or other lower extremity braces.

Orthopaedic Shoe

Footwear having the following common features: a closed-toe box, an upper, a heel counter, an outer sole (with or without a separate heel), a midsole, a tongue, insole (fixed or removable), and some form of fastening.

Orthopaedic Sandal

Footwear having the following common features: absence of upper and/or toe box and/or heel counter, outer sole, insole (fixed or removable), fastening by straps, if at all.

Categories of Orthopaedic Footwear

Non-Custom Orthopaedic Footwear

I. Non-Modified Footwear (formerly “off-the-shelf” or prefabricated footwear)

The Member shall ensure that the footwear meets **all** of the following requirements:

- Footwear that has been deemed medically necessary by examination by the Member and must have orthopedic features consistent with the patient’s needs, as determined by the Member
- Footwear made from standard or specialized lasts but not for a specific individual
- Footwear that has features that enhance the effectiveness of orthotics or, on their own, improve biomechanical function or accommodation
- There must be clear identification of the clinical process and methodology necessary to justify recommending the footwear documented in the patient record

Features of this type of footwear **must include at least one** of the following features:

- Firm/supportive heel counter – broad enough for stability or elongated/flared for

stability

- Last shape matching and supportive of treatment plan
- Padded rear topline reducing irritation to retro-calcaneal area
- No prominent or irritating internal seams
- Wide/extra wide/narrow and/or deep toe box
- Retaining medium (laces, buckles, straps)
- Deep heel seat/cup
- Increased toe spring or rocker sole to reduce forefoot plantar pressures and support gait
- Alternative lacing or flexible closures for ease of access and use
- Removable insole/foot-bed
- Sole that accommodates for foot size, stability and non-slip features reflective of patient needs or prescription

The above list does not apply to non-custom orthopedic sandals.

II. Modified Footwear

In addition to the features of Non-Modified Footwear, features of Modified Footwear shall include:

- Prefabricated footwear that has undergone specific, permanent modification to one or both shoes to accommodate a patient's unique anatomic or functional needs, as determined by the Member
- There must be a clear identification of the clinical process and methodology necessary to justify recommending the modified footwear documented in the patient record

Accepted Modifications for Modified Footwear:

- Except as itemized below, any modification that permanently changes the anatomy of the footwear and is medically indicated for the patient's care.

Other Modifications:

Though routinely added to footwear for patient management, the following are **not accepted** modifications that meet the requirements for or definition of Modified Footwear:

- Modifications listed in Appendix A
- Addition of over-the-counter liners
- Addition of a PCFO as the sole modification
- Elastic laces
- Removable materials such as:
 - Semi-compressed felt padding, moleskin
 - Stick on velcro patches
 - Blister prevention patches
 - Modifications with adhesive backing that can be removed from the shoe
- Removal of laces
- Footwear anatomy modifications which can be reversed by the patient

Custom-Made Orthopaedic Footwear

Custom-made orthopaedic footwear (“**Custom-Made Footwear**”) is prescribed by the Member to address complex and unique anatomic or functional needs that are not adequately addressed by non-custom orthopaedic footwear. This footwear is fabricated and designed to uniquely address a specific patient case. Footwear **must** be constructed as per the prescription requirements and fabricated from appropriate materials in consideration of the patient’s diagnosis, deformity, activities, and environmental conditions.

Custom-Made Footwear must be made from measurements and a mould (custom-last) of the patient’s feet to accommodate or control a deformity, abnormality, or dysfunction of the foot or lower limb.

Methodology

Non-Custom Orthopaedic Footwear

To prescribe Modified Footwear, the Member shall:

- Take a medical history including the recording of the condition/diagnosis that necessitates the modified footwear.
- Perform a biomechanical examination.
- Perform a gait analysis where appropriate and possible.
- Perform an assessment and recording of the activities and environmental requirements of use.
- Record *any required* orthopaedic modifications indicated for the patient's care.
- Record any pertinent measurements of the foot required for modification purposes.

Custom-Made Orthopaedic Footwear

To prescribe Custom-Made Footwear, the Member shall:

- Take a medical history including the recording of the condition/diagnosis that necessitates the custom-made orthopaedic footwear
- Take a cast of the patient's lower limb (below knee) with plaster, fiberglass cast sock or 3D digital video imaging/ scanning
- Ensure that a unique last is created for the patient
- Perform a biomechanical examination
- Perform a gait analysis where possible and appropriate
- Perform an assessment and recording of the activities and environmental requirements of use
- Record the specification of the type of footwear created, materials used and specialized corrective/ accommodative features
- Complete a laboratory requisition providing the Member's instruction of manufacturing details of footwear construction

Documentation and Appropriate Charting

It is recognized that each presenting case is unique, and as such, this Standard can in no way encompass all possible scenarios and outcomes. For this reason, it is essential that all recommendations, assessments, and modifications relating to the prescription of footwear are justified and thoroughly documented by the Member in the patient's records. The patient records are required to provide full transparency and Members are required to adhere to the Records Standard, including the requirements with respect to patient health records and financial records. As with all medical treatments, Members shall obtain the patient's informed consent in all cases.

Records and prescriptions concerning Non-Modified, Modified, and Custom-Made Footwear shall include information that is specific to the patient and their medical needs. The Member shall document the assessments performed to determine the patient's needs in the health record. The Member is required to clearly document the following information in the patient health record:

- A medical history of the pertinent conditions of the patient
- The condition/diagnosis that justifies the prescription of footwear and the treatment plan
- Full biomechanical examination and gait analysis where appropriate
- Gait, function, and mobility of the patient
- The therapeutic goal of the device in the overall management of the specific patient
- Features of the footwear device that deem it medically necessary by the Member
- How the efficacy of this intervention will be assessed
- Appropriate dispensing
- Offer of follow up
- Management plan in the case of any dissatisfaction experienced by the patient

Documentation of Modified Footwear must additionally include:

- Recording of all modifications made
- Justify need for modifications that were made
- Whether the modification is permanent or made on an interim basis

- Justify need for an interim modification (e.g. progressive heel lift change for leg length discrepancy)

Documentation of Custom-Made Footwear shall additionally include:

- Specification of materials used for upper, sole, lining, and any special features
- Specification of type of footwear prescribed
- Denoting that a cast of the patient's foot and ankle with plaster, fiberglass cast sock, or 3D digital scan/image was taken
- A record of the laboratory requisition of the Custom-Made Footwear.

Appropriate Dispensing and Follow Up

Dispensing Obligations

Member Obligations

When the Member prescribes Custom-Made Footwear or Modified Footwear for a patient, the Member, or another member of the College, is responsible to dispense in all circumstances. The prescribing Member, or an alternate Member arranged by the prescribing Member to see the patient, must dispense, even in the case of a repeat prescription as modifications require professional assessment for correct function and/or further modifications/fine-tuning.

The universal rule is that Members always dispense any prescribed footwear. The exception to the rule is that a trained assistant is permitted to dispense Non-Modified Footwear (except when orthotics are also being dispensed) so long as the assistant performs all of the requirements that the Member is required to do as part of their dispensing obligations. It is the responsibility of the Member to ensure that the assistant has training deemed by the Member to be sufficient to dispense Non-Modified Footwear. The assistant must also record that they dispensed the Non-Modified Footwear in the patient's record. All dispensing is still the full responsibility of the Member and the Member shall ensure that the dispensing is properly documented and performed.

The dispensing obligations require:

- The patient be seen in person

- Ensure footwear is fitted/donned by patient, and this is documented in the patient's record
- Provide the following information:
 - Patient and/or primary caregiver education on break-in process, how to use, and to inform Member of pain/discomfort
 - Patient and/or primary caregiver education on features of the footwear that will help the patient's conditions
 - Offer of a 3-6 week follow up appointment for review of use with the Member and/or any issues seen with regular use of the footwear as required in order to work toward achieving optimal functioning
 - Ensure that any prescription custom foot orthoses that has been prescribed simultaneously by the Member is fitted appropriately into the footwear during donning process
 - Advise the patient regarding the need for periodic long-term check-ups based on the individual case
 - Patient is informed about office policy for dissatisfaction

In appropriate circumstances, the Member may re-dispense footwear to a patient within one year of the original prescription without the requirement for a full patient assessment.

Appropriate Follow Up

- Advice of periodic long-term follow up, required refurbishing, assessments to adjust footwear, and ensure the product is working as intended
- Those patients who require periodic follow up (for example: shoe lift modifications that require gradual changes) are notified that they require a follow up
- Offer of appointment must be documented in the health record
- Follow up for footwear must be offered within a reasonable amount of time (ie. between 3-6 weeks). An earlier follow up may be offered given the circumstances of the modifications made by the Member

Dissatisfaction Policy

The Member shall address what the patient may expect regarding the outcomes from treatment. Although the Member cannot guarantee the success of any treatment, a reasonable level of patient satisfaction should be achieved. The Member shall explain these expectations in advance, at the time of obtaining consent to treatment (prior to casting/measurements for the orthopaedic footwear), and at the time of dispensing of the orthopaedic footwear.

This Standard also requires:

- The office in which the Member works shall have a dissatisfaction policy
- The policy must include reasonable terms
- The Member is responsible to notify the patient of this policy during the in-person dispensing appointment or at any time during the process
- The Member must record that they did offer alternative options in the health record in the event of any patient dissatisfaction

Circumstances of Inappropriate Practice

In view of the College's public protection mandate, the College believes that inappropriate, unethical, and/or fraudulent practices must be mentioned. Circumstances that do not necessitate medically recommended footwear are strongly condemned. Therefore, the following instances are explicitly laid out as constituting contravention of the *Chiropody Act, 1991*, S.O. 1991, c. 20 and its regulations, the College's Conflict of Interest Policy, and the College's Code of Ethics.

A Member will prescribe footwear, where appropriate, in good faith, based on the patient's needs and the Member's opinion. When prescribing footwear, it is incumbent upon the Member to abide by the College's Conflict of Interest Policy, and in particular section I 2(g)(i):

2. A Member shall be deemed to be practicing the profession while the Member is in a conflict of interest where a Member, or a related person or related corporation, directly or indirectly,
 - g. Sells or supplies a product to a patient unless,
 - i. The product is medically necessary and is required for the prevention, treatment or management of a disease, disorder or dysfunction of the foot;

Among others, the College confirms that the following circumstances do not meet the requirements of this Standard and/or constitute a conflict of interest:

- Any recommendation by the Member for footwear that is not medically necessary
- Recommending, ordering, prescribing, dispensing, or effecting footwear modifications to any shoe that is not justifiable for a given patient's medical condition, pedal structure or functional condition, and would therefore constitute modifications that are medically unnecessary.
- Recommending, ordering, prescribing or dispensing any footwear that is not medically necessary for a given patient, and/or not appropriately documented in the patient health record evidencing medical necessity, constitutes overprescribing.
- Effecting modifications to any shoe that are not medically necessary for a given patient, and/or not appropriately documented in the patient health record evidencing medical necessity, constitutes over-prescribing.
- Charging an excessive examination fee for recommending non-modified footwear.

Members are required to conduct and document an appropriate examination in order to recommend non-modified footwear. As a biomechanical assessment is not required to only recommend non-modified footwear, Members should not subject patients to unnecessary examinations and/or charge unnecessary fees to patients or their insurers to do so. To do otherwise is unprofessional and contrary to this Standard.

In addition, there is zero tolerance for any inappropriate business practices by Members and the College confirms the following:

- The term “Orthotic Shoes” is not a term recognized as a category of orthopaedic footwear by the College
- The offering, provision, and/or dispensing of free and/or discounted footwear with the prescription of orthotics is a breach of this Standard and other standards of the College
- Non-Modified and Modified Footwear cannot be charted and/or billed and/or represented in any manner as Custom-Made Footwear. To do so constitutes a breach of this Standard and other standards of the College.
- When a Member is recommending, prescribing, and/or dispensing Modified Footwear that might be eligible for insurance reimbursement, the modifications to the footwear shall meet the definition of Modified Footwear under this Standard. For clarity, Members shall not chart, bill, and/or represent in any manner footwear with temporary modifications and/or modifications not accepted by this Standard as Modified Footwear. To do so constitutes a breach of this Standard and is regarded by the College as tantamount to insurance fraud.

Glossary of Terms

Term	Definition
Last	The mould on which the shoe is made and determines the shape and fit of the shoe
PCFO	Prescription custom foot orthosis created specifically to address the patho-mechanical features of a foot condition that may be structural or functional in nature by providing support or stability
AFO	Ankle Foot Orthosis also known as a brace or splint commonly used to control foot and ankle position and improve mobility
Member	A registered Member of the College in either the chiropodist class or the podiatrist class (plural, "Members")

Appendix A

Other Modifications

The following non-permanent modifications **do not** meet the definition of accepted modifications required for Modified Footwear:

- Removable heel lifts
- Adhesive padding for bunions, corns, and/or calluses
- Removable liners
- Altered method of fastening that does not permanently change footwear anatomy:
 - Elastic laces
 - Adhesive velcro patches
- Adhesive backed and removable accommodation pieces:
 - Ball-of-foot cushions
 - Metatarsal pads/domes
 - Dancer's pads
 - Metatarsal bars
 - Arch supports/scaphoid pads
 - Bunion pads
 - Any removable padding
- Heel cushions
- Taping
- Excavations of footwear not medically indicated for the patient's care
- Modifications not medically indicated for the patient's care

ITEM 3.4 and 3.5

COUNCIL BRIEFING NOTE RE RECOMMENDED AMENDMENTS TO BYLAW 2: Annual Fee Increase

Background:

Attached as Appendix 1 is the College's current By-law No. 2: Fees. The College bylaws have not been amended to increase the annual fee since 2014. An amendment to the annual fee was made to the bylaw (Article 4.03.1 was added last year) to defer payment of members' annual fee from February 14th to August 14th for the 2021 calendar year without penalty. The deferral was viewed as a reasonable accommodation to members whose ability to practice had been negatively impacted by the covid-19 pandemic and restrictions imposed on their ability to practice by Government. Those restrictions were lifted some time ago and it is anticipated that the impact of the pandemic on members' practices will continue to lessen such that the College could reasonably consider increasing its annual fee for the year 2022.

Council is being asked to consider adding to this by-law an automatic increase to the annual fee commencing in 2023 to adjust that fee each year by the yearly increase in the Consumer Price Index to ensure that inflation does not impact the College's ability to meet its public protection mandate.

The College's adoption of the zero-tolerance policy has resulted in an increased number of referrals to the Discipline Committee which has resulted in increased legal costs. The College has undertaken cost saving measures as part of its strategy that are expected to temper the legal costs going forward, however, a net increase in spending due to the zero-tolerance policy is still reasonably anticipated.

In addition, the Ministry of Health introduced the College Performance Measurement Framework (CPMF), an annual reporting metric that all 26 RHPA Regulatory Colleges were required to submit to the Ministry in March 2021. The RHPA Colleges have an ongoing obligation to annually submit a CPMF with the expectation that all metrics will be satisfied and, where possible, show improvement. The CPMF is a public document. The College has increased the work hours of its Manager, Professional Conduct to 5 days a week in order to manage both the additional workload related to the zero-tolerance policy and the additional workload of the CPMF and related policies, evaluation criteria and other various required documents. In addition, the College increased the work hours of its Executive Assistant to 5 days a week to help facilitate the additional workload related to CPMF compliance.

Pursuant to the CPMF, the College must put in place a Reserve Fund Policy that contemplates an amount of money set aside and accessible for any unexpected expenses or for any unexpected loss in revenues. Such unexpected expenses could include judicial reviews or appeals of disciplinary committee decisions, other legal expenses or unexpected IT related expenditures. The Reserve Fund Policy does not include the Sexual Abuse Therapy Fund of \$10,000 that the College maintains.

In comparison to other RHPA Colleges, the College of Denturists of Ontario is the most similar to COCOO in membership size and constitution of all of the RHPA Colleges and serves as a ready comparator to COCOO. The Denturists have paid annual fees of \$1800.00 for a number of years as well as an annual cost of living increase. Members of the College of Physicians and Surgeons of Ontario pay \$1725.00 in annual membership fees with a late penalty of \$431.25. Colleges that typically have lower fees than COCOO have larger memberships to cover their costs associated with fulfilling their mandate of protection of the public.

Public Interest Rationale for Decision:

It is in the public interest that the College remains financially stable and has the proper funding and resources to fulfill its mandate of protection of the public. As part of its mandate, the College is required to meet all expectations of the Ministry of Health, including the CPMF which has expense implications.

Recommended Motion:

That By-law No. 2: Fees be amended as follows:

1. Revoke Articles 3.03 and 4.03 and substitute that shown in Appendix 2 (the changes to the existing Articles are shown by redline); and
2. Revoke the existing Article 4.03.1 and substitute a new Article 4.03.1, as shown in Appendix 2; (requires 2/3rd majority vote)

The motion which Council is being asked to pass would increase the annual fees by \$100 to \$1800 for 2022 and add an automatic adjustment of the annual fee by the increase in the Consumer Price Index starting with the annual fee for 2023.



BY-LAW NO. 2: FEES

1.01. In this by-law,

"**certificate of registration**" means a certificate of registration in any class unless otherwise indicated;

"**fee**" includes a required fee(s) or charge, an administrative fee(s) or an administration charge(s);

"**Inhalation Certificate**" is the authorization issued by the College to a member to permit the member to administer a substance to a patient by inhalation, as permitted by the *Chiropody Act, 1991* and its regulations

"**member**" includes a former member.

2.01 Fees described in this by-law are exclusive of any applicable taxes and are not refundable either in whole or in part.

3.01 A person who submits an application for a certificate of registration shall pay an application fee, which fee shall be submitted along with the application of

- (a) \$200.00 where the application is based upon the applicant having completed an educational program which was approved by Council at the time the application is submitted; and
- (b) \$500.00 where the application is based upon the applicant having been completed an education program which has not been approved by Council and therefore must, in accordance with Council policy, be assessed before Council considers approving the program.

3.02 A person who is entitled to the issuance of a certificate of registration shall pay a registration fee of \$100.00 and an annual fee calculated in accordance with Article 3.03, which fees are due prior to the issuance of the certificate of registration.



3.03 The annual fee for the year in which a member is first issued a certificate of registration is

(a) \$1,700.00 if the certificate of registration is issued on or after February 14th but before July 1st; and

(b) \$850.00 if the certificate of registration is issued on or after July 1st

provided the applicant had not previously been a member of the College.

3.04 The annual fee for a member who previously held a certificate of registration issued by the College is that fee set out in Article 4.03.

4.01 Every member shall pay an annual fee in accordance with this by-law.

4.02 Subject to article 4.03.1, the annual fee is due and payable on or before February 14th for the year commencing on January 1st of that calendar year and ending on December 31st of that calendar year.

4.03 Subject to article 4.03.1, the annual fee is \$1,700.00 if paid on or before February 14th in the calendar year in which the fee is due and \$1,900.00 if paid thereafter.

4.03.1 For the calendar year 2021, the annual fee is \$1700.00 if paid on or before August 14, 2021 and \$1900.00 if paid thereafter.

4.04 The Registrar shall notify each member of the amount of the fee and the day on which the fee is due.

FEES RELATED TO INHALATION CERTIFICATE

4.1.01 A member who submits an application for an Inhalation Certificate shall pay a fee of \$100 which fee shall be submitted along with the application.

4.1.02 A member who is entitled to the issuance of an Inhalation Certificate shall pay a fee of \$100 which fee is due prior to the issuance of the Inhalation Certificate.

4.1.03 A member seeking to renew his or her Inhalation Certificate shall pay an annual fee of \$350 which fee is due on or before February 14th.



FEES RELATED TO EXAMINATIONS

- 5.01** A person that applies to attempt the College's jurisprudence exam without applying to attempt the other examinations required for a certificate of registration shall pay a fee of \$250.00.
- 5.02** A person who applies to attempt an examination which is a requirement for a certificate of registration but is not the jurisprudence examination referred to in Article 5.01 or the supplemental examination referred to in Article 5.03, shall pay a fee of \$1,300.00 effective April 1, 2014 and \$1,600.00 effective April 2, 2015.
- 5.03** Where a person fails the examination referred to in Article 5.02 and the person applies for and is eligible to take a supplemental examination, the person shall pay a fee of
- (a) \$500.00 for the written portion;
 - (b) \$1,300.00 effective April 1, 2014 and \$1,600.00 effective April 1, 2015 for the OSCE portion.
- 5.04** A person who applies to have the results of an examination referred to in Article 5.02 or 5.03 rescored shall pay a fee of \$ 75.00.
- 5.05** A separate fee is applicable for each application referred to in Articles 5.01, 5.02, 5.03 and 5.04 and shall be paid at the time the application is submitted.

PRACTICE ASSESSMENTS AND EVALUATION

- 5.1.01** Where a member is required by a panel of the Quality Assurance Committee to undergo a practice assessment, other than one which was required as a result of the member's random selection, or a practice reassessment, the member shall pay a fee of \$475.00.
- 5.1.02** The fee referred to in Article 5.1.01 shall be payable for each assessment or reassessment and shall be payable immediately upon receipt of notice from the College that an assessment or reassessment has been required by the panel of the Quality Assurance Committee.
- 5.1.03** Where a member is required by a panel of the Quality Assurance Committee to undergo an evaluation or re-evaluation, the member shall pay a fee of \$750.00.



5.1.04 The fee referred to in Article 5.1.03 shall be payable for each evaluation or re-evaluation and shall be payable immediately upon receipt of notice from the College that the evaluation or re-evaluation has been required by the panel of the Quality Assurance Committee.

FEE FOR ASSESSMENT

5.2.01 Where a person or applicant wishes Council to assess whether he or she meets the Standard of Practice to permit that person to inject a substance into the foot or prescribe a drug, the member or applicant shall pay a fee of:

- a) \$1,250.00 if the assessment relates to whether he or she meets the standard of practice to both inject a substance into the foot and to prescribe a drug;
- b) \$625.00 if the assessment relates to whether he or she meets the standards of practice to either inject a substance into the foot or to prescribe a drug, *but not both*.

FEES RELATED TO REINSTATEMENT

6.01 A person who applies pursuant to section 72 of the Health Professions Procedural Code of the Regulated Health Professions Act, 1991 for the reinstatement of his or her certificate of registration shall pay an application fee of \$6,000 which fee shall be payable at the time the person makes such application.

6.02 Where a certificate of registration was suspended for failure to pay a fee either prescribed by the Regulations or required by the by-laws and the applicant is otherwise entitled to have the suspension lifted, the applicant shall pay

- (a) a reinstatement fee of \$150.00.
- (b) the fee(s) the applicant failed to pay which gave rise to the suspension;
- (c) the annual fee payable for the year in which the suspension is to be lifted; and
- (d) any other monies owed to the College.



- 6.03** A former member who is otherwise entitled to reinstatement of his or her certificate of registration shall pay
- (a) a reinstatement fee of \$100.00;
 - (b) if not previously paid, the annual fee payable for any and all years in which the member practised in Ontario;
 - (c) if not previously paid, the annual fee payable for the year in which the former member is to be reinstated; and
 - (d) any other monies owed to the College.

REPLACEMENT CERTIFICATES

- 7.01** Where a certificate of registration was damaged, a member may request from the Registrar and the Registrar may provide a replacement certificate of registration upon return to the Registrar of the damaged certificate of registration and payment of a fee of \$50.00.
- 7.02** The Registrar may issue a replacement certificate of registration to a member who satisfies the Registrar that his or her certificate was lost or destroyed upon payment of a fee of \$ 50.00.

GENERAL – RULES RESPECTING PAYMENT

- 8.01** A fee or money shall be considered paid
- (a) if payment is made in cash, on the date upon which the money is actually received at the offices of the College;
 - (b) if payment is made by VISA, MasterCard or other credit card accepted by the College, on the date upon which appropriate authorization is actually received at the offices of the College;
 - (c) if payment is made by cheque, the date of the cheque or the date the cheque is actually received at the offices of the College, whichever is later,



provided that the cheque is ultimately honoured on first presentation to the financial institution of the payer; and

- (d) if payment is made by money order, on the date upon which the money order is actually received at the offices of the College.

8.02 Payment by any other means other than those specified in Article 8.01 is not to be considered payment under this by-law.

OTHER FEES

9.01 A fee of \$35.00 shall be payable by a member where

- (a) the member purports to make payment by VISA, MasterCard or other credit card accepted by the College and payment is refused by the credit card provider on first submission by the College; or
- (b) payment is made by cheque and the cheque is not honoured on first presentation to the financial institution of the payer.

Approved and amended by Council as of October 17, 2014

BY-LAW NO. 2: FEES

1.01. In this by-law,

"**certificate of registration**" means a certificate of registration in any class unless otherwise indicated;

"**fee**" includes a required fee(s) or charge, an administrative fee(s) or an administration charge(s);

"**Inhalation Certificate**" is the authorization issued by the College to a member to permit the member to administer a substance to a patient by inhalation, as permitted by the *Chiropractic Act, 1991* and its regulations

"**member**" includes a former member.

2.01 Fees described in this by-law are exclusive of any applicable taxes and are not refundable either in whole or in part.

3.01 A person who submits an application for a certificate of registration shall pay an application fee, which fee shall be submitted along with the application of
(a) \$200.00 where the application is based upon the applicant having completed an educational program which was approved by Council at the time the application is submitted; and
(b) \$500.00 where the application is based upon the applicant having been completed an education program which has not been approved by Council and therefore must, in accordance with Council policy, be assessed before Council considers approving the program.

3.02 A person who is entitled to the issuance of a certificate of registration shall pay a registration fee of \$100.00 and an annual fee calculated in accordance with Article 3.03, which fees are due prior to the issuance of the certificate of registration.

3.03 ~~Subject to Article 4.03.1, the annual fee for the year in which a member is first issued a certificate of registration is~~

(a) ~~\$1800.00~~ if the certificate of registration is issued on or after February 14th but before July 1st; and

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(b) ~~\$900.00~~ if the certificate of registration is issued on or after July 1st

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provided the applicant had not previously been a member of the College.

3.04 The annual fee for a member who previously held a certificate of registration issued by the College is that fee set out in Article 4.03.

4.01 Every member shall pay an annual fee in accordance with this by-law.

4.02 The annual fee is due and payable on or before February 14th for the year commencing on January 1st of that calendar year and ending on December 31st of that calendar year.

4.03 ~~Subject to Article 4.03.1,~~ the annual fee is ~~\$1,800.00~~ if paid on or before February 14th in the calendar year in which the fee is due and ~~\$2,000.00~~ if paid thereafter.

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4.03.1 Commencing with the annual fee for the 2023 calendar year, the annual fee otherwise payable shall automatically be increased by the annual increase in the Consumer Price Index ("CPI"), as published by Statistics Canada or any successor organization, for the year ending in July of the previous calendar year, rounded up to the nearest ten dollars. By way of example and for greater clarity the CPI increase for the 2023 annual fee will be the CPI increase from July 2021 to July 2022.

4.04 The Registrar shall notify each member of the amount of the fee and the day on which the fee is due.

FEES RELATED TO INHALATION CERTIFICATE

4.1.01 A member who submits an application for an Inhalation Certificate shall pay a fee of \$100 which fee shall be submitted along with the application.

4.1.02 A member who is entitled to the issuance of an Inhalation Certificate shall pay a fee of \$100 which fee is due prior to the issuance of the Inhalation Certificate.

4.1.03 A member seeking to renew his or her Inhalation Certificate shall pay an annual fee of \$350 which fee is due on or before February 14th.

FEES RELATED TO EXAMINATIONS

5.01 A person that applies to attempt the College's jurisprudence exam without applying to attempt the other examinations required for a certificate of registration shall pay a fee of \$250.00.

- 5.02** A person who applies to attempt an examination which is a requirement for a certificate of registration but is not the jurisprudence examination referred to in Article 5.01 or the supplemental examination referred to in Article 5.03, shall pay a fee of \$1,300.00 effective April 1, 2014 and \$1,600.00 effective April 2, 2015.
- 5.03** Where a person fails the examination referred to in Article 5.02 and the person applies for and is eligible to take a supplemental examination, the person shall pay a fee of
- (a) \$500.00 for the written portion;
 - (b) \$1,300.00 effective April 1, 2014 and \$1,600.00 effective April 1, 2015 for the OSCE portion.
- 5.04** A person who applies to have the results of an examination referred to in Article 5.02 or 5.03 rescored shall pay a fee of \$ 75.00.
- 5.05** A separate fee is applicable for each application referred to in Articles 5.01, 5.02, 5.03 and 5.04 and shall be paid at the time the application is submitted.

PRACTICE ASSESSMENTS AND EVALUATION

- 5.1.01 Where a member is required by a panel of the Quality Assurance Committee to undergo a practice assessment, other than one which was required as a result of the member's random selection, or a practice reassessment, the member shall pay a fee of \$475.00.
- 5.1.02 The fee referred to in Article 5.1.01 shall be payable for each assessment or reassessment and shall be payable immediately upon receipt of notice from the College that an assessment or reassessment has been required by the panel of the Quality Assurance Committee.
- 5.1.03 Where a member is required by a panel of the Quality Assurance Committee to undergo an evaluation or re-evaluation, the member shall pay a fee of \$750.00.
- 5.1.04 The fee referred to in Article 5.1.03 shall be payable for each evaluation or re-evaluation and shall be payable immediately upon receipt of notice from the College that the evaluation or re-evaluation has been required by the panel of the Quality Assurance Committee.

FEE FOR ASSESSMENT

- 5.2.01** Where a person or applicant wishes Council to assess whether he or she meets the Standard of Practice to permit that person to inject a substance into the foot or prescribe a drug, the member or applicant shall pay a fee of:

- a) \$1,250.00 if the assessment relates to whether he or she meets the standard of practice to both inject a substance into the foot and to prescribe a drug;
- b) \$625.00 if the assessment relates to whether he or she meets the standards of practice to either inject a substance into the foot or to prescribe a drug, *but not both*.

FEES RELATED TO REINSTATEMENT

6.01 A person who applies pursuant to section 72 of the Health Professions Procedural Code of the Regulated Health Professions Act, 1991 for the reinstatement of his or her certificate of registration shall pay an application fee of \$6,000 which fee shall be payable at the time the person makes such application.

6.02 Where a certificate of registration was suspended for failure to pay a fee either prescribed by the Regulations or required by the by-laws and the applicant is otherwise entitled to have the suspension lifted, the applicant shall pay

- (a) a reinstatement fee of \$150.00.
- (b) the fee(s) the applicant failed to pay which gave rise to the suspension;
- (c) the annual fee payable for the year in which the suspension is to be lifted; and
- (d) any other monies owed to the College.

6.03 A former member who is otherwise entitled to reinstatement of his or her certificate of registration shall pay

- (a) a reinstatement fee of \$100.00;
- (b) if not previously paid, the annual fee payable for any and all years in which the member practised in Ontario;
- (c) if not previously paid, the annual fee payable for the year in which the former member is to be reinstated; and
- (d) any other monies owed to the College.

REPLACEMENT CERTIFICATES

- 7.01** Where a certificate of registration was damaged, a member may request from the Registrar and the Registrar may provide a replacement certificate of registration upon return to the Registrar of the damaged certificate of registration and payment of a fee of \$50.00.
- 7.02** The Registrar may issue a replacement certificate of registration to a member who satisfies the Registrar that his or her certificate was lost or destroyed upon payment of a fee of \$ 50.00.

GENERAL – RULES RESPECTING PAYMENT

- 8.01** A fee or money shall be considered paid
- (a) if payment is made in cash, on the date upon which the money is actually received at the offices of the College;
 - (b) if payment is made by VISA, MasterCard or other credit card accepted by the College, on the date upon which appropriate authorization is actually received at the offices of the College;
 - (c) if payment is made by cheque, the date of the cheque or the date the cheque is actually received at the offices of the College, whichever is later, provided that the cheque is ultimately honoured on first presentation to the financial institution of the payer; and
 - (d) if payment is made by money order, on the date upon which the money order is actually received at the offices of the College.
- 8.02** Payment by any other means other than those specified in Article 8.01 is not to be considered payment under this by-law.

OTHER FEES

- 9.01** A fee of \$35.00 shall be payable by a member where
- (a) the member purports to make payment by VISA, MasterCard or other credit card accepted by the College and payment is refused by the credit card provider on first submission by the College; or
 - (b) payment is made by cheque and the cheque is not honoured on first presentation to the financial institution of the payer.

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ITEM 3.4 & 3.5

Comments emailed to the College regarding the proposed fee increase. They are listed anonymously and in the order that they arrived.

1. Hello. I'm against another fee increase. Our fees are already amongst highest professional fees in the province. Thank you
2. To whom it may concern. You have asked us to voice our input regarding a fee increase as well as annual hike. I believe the fees we already pay are exorbitant, and not inline with other professions. I find it is already a large strain on my finances, as I am sure many others do too. I think with the last year and a half having been what it is, you could not have picked a worse time to suggest this. Most people are looking for some type of brake, not to be kicked when they are down. I also have no desire to pay more, just so you can police us better. I know full well though that my opinion will not matter to you in the least. I voiced it at the last increase, and it didn't matter then.

That being said, the idea of a cola is reasonable if only our annual fees could be lowered, not raised.

3. Hello, I am greatly concerned about the proposed amendments to increase our registration fees. I am a publicly funded chiropractor and this increase in fees will be more than 2 weeks of my pay. I do not receive a cost of living increase each year. I have worked in this profession for almost 25 years with a clean record. I am not in favour of this increase. Perhaps the college should consider other strategies to decrease the number of complaints, such as ethics training as part of the education of students.
4. I am saddened by this request. The last two years of working through this pandemic has been taxing on our finances and our mental health. If you are only interested in protecting the public and not empathizing with the membership I suggest you start by providing free PPE to us. Then set up a bursary (let's say for an example \$8.00 per month) toward a bursary for those members who are in private practise and without benefits to be able to access mental health supports. I would have thought a freeze on fee increases for the next few years would have been imposed instead as well as a break on the CE cycle. Protecting the public means protecting your members. It's time for a perspective shift on council.

My two cents as a member with 23 years of experience in both public & private practise as well as an educator.

5. HI Nicole, I am in full agreement with the fee increase and the COLA increase
6. Good afternoon. Would this cost of living be indefinite? Would it go along with another fee increase or negate the need for further increases.
7. Hi there, I do not think this is an appropriate mandate. We have had to take on months of being unable to work and having to see decreased patient load. We already pay a large amount to be registered and a continual Increase every year seems unlawful. What are other options for funds? Is all of these additional positions the college hired essential? Did the college not run without these prior too?

8. Hi, I am writing in response to the recent Bylaw Amendment Consultation email sent by the COCOO register and would like to provide my input. I am highly opposed to both amendments to the fees.

I understand that fees have not been increased since 2015 and you would like to keep up with inflation, but it's also important to note that over the past 18 months, Covid has completely devastated the chiropody industry. Practices which were thriving, pre-covid, are now working with a skeletal staff and minimal patients walking through the door. It has left many practitioners struggling to keep their jobs, pay their rent, and keep up with inflation themselves. Despite this, we have continued to pay our steep membership fees with the college showing no sympathy to lower it's fees during these unprecedented and difficult times. I strongly oppose both amendments and would appreciate my vote and feedback being included at your next Council meeting.

9. It is unfortunate that we face another increase in our annual fees ,which already surpass many other professions. However I can appreciate that there are increased costs due to fellow practitioners not abiding by our standards of practice. At this time I see no other option but to go ahead with the fee increase. Blessings in your ongoing work and thanks.
10. Sounds fair to me.
11. I am in favor of the COLA amendment.

12. Hello, my name is [REDACTED] and I have been practicing as a chiropractor for 2 years now (graduated in 2019). My input on **\$100 Increase to the Annual Fees: An increase of \$8.33 a month:** I find this price increase extremely discouraging and unfair.

Speaking as a "new" graduate that still has student debt to pay and that practices ethically in both the private clinic and community setting, it feels like I have to pay extra because other members do not follow the rules and practice unethically in their practice settings. The increased law fees and increased fees due to complaints should be directed to the members in question non? The members that face complaints should par for those fees.

With the pandemic and the increasing cost of everything, it is difficult enough to try to pay off the student debt, yet alone try to save to have a down payment for a house and get my life going while my annual college fee will be more than any other healthcare profession in Ontario, including the physicians/surgeons. How does this make sense?

<https://www.oeeo.ca/->

[/media/PDF/2020FeeIncreaseChart/Fee_Comparison_Chart_EN.pdf](#)

It is extremely disappointing. I do not agree with the increase. Thanks.

13. Good Afternoon, I understand the reasoning behind the need for increase in fees, I just would like to make a comment that perhaps the College may not be aware. I work for a govt funded community health centre. My salary does not have any cost of living adjustment worked into it, my salary has basically not changed in over 10 years. My last salary increase was around 5 yrs

ago, it was an increase of 41 cents an hour. I have been working in this profession for 32+ years now, I enjoy the fact that I can help people who are in need, our clinic is not fee for service, there is no charge for what we do. So it's hard for me to accept that the college wants to increase fees by \$100 and add to that the cost of living adjustment each year when I do not get any cost of living adjustment from our government. Please think about what your members' are experiencing before you increase fees and add on cost of living adjustment to your fees. Thank you

14. To whom it may concern, Thank you for the email outlining the reasons for a fee increase as well as adding a COLA increase. My input is not in regards to the fee increase but instead directed at a gap in our registration categories. Most other regulated health professions' colleges provide a **"non-practicing or inactive"** category of registration at a reduced membership fee. This allows members to retain membership during a leave of absence or after retirement rather than completely resigning from the College. This category of membership will help to retain members which would otherwise resign thus keeping more robust membership numbers. I think the addition of a non-practicing/inactive category of registration merits discussion as COCOO is one of the only colleges in Ontario that does not provide this benefit to its members. Thank you.

15. I am writing as I require further context to the reasoning behind the increase in membership fees. Accountability and transparency are important for members to make an informed decision. A few thoughts and questions on the proposed increase of COCOO members' fees:
Will COCOO members have a detailed breakdown of costs (i.e. salaries of each COCOO staff member, the cost of disciplinary hearings and this new CPMF framework) provided to them?
(The financial summary provided on the COCOO website gives an overall number, but not specifics).

Many of the newer disciplinary hearings brought forward to the College are by insurance companies. Do they bear part of the cost of pursuing these members? Or are these costs solely borne by the members of the College? Those members who have been found guilty are supposed to make restitution/reimbursement to the College for their litigation and associated costs. Are these payments being made in full?

The College has not raised fees since 2015, but our last increase was significant, as it was an increase of \$400. From the last increase our College fees were significantly higher than other registered Colleges. Taking into account Colleges with a similar membership size, why are our fees more expensive comparatively?

The timing of this increase reflects a lack of sensitivity to the hardship many members faced during the Covid-19 pandemic. If you work in the private sector, the additional unforeseen costs of a 3 month shut down, PPE, cleaning agents etc..has taken a toll on many members. There is a finite amount of money you can recoup through patient fees. In the public sector many members' have not received an appreciable wage increase. The cost of the current pandemic makes it highly unlikely there will be a wage increase in future. Last week the government of Alberta announced a proposed wage cut to nurses and physicians. A COLA increase is a significant increase especially compounded over time.

I look forward to your response. Thank you for your consideration.

16. Last year, due to the COVID-19 pandemic, my income decreased by 10%. This year, that 10% is not returning and I doubt that I will see a 10% increase in my chiropody income during the next 5 years. My service was permanently discontinued at one facility and another clinic, where I worked part time, was shut down. My costs of living continues to increase every year but my income does not keep increasing, it remains more or less static. I know 2 chiropodists who decided not to continue as chiropodists due to the large decrease in their professional chiropody incomes. I drive a 2009 Honda Accord that I purchased used and my wife drives a 2003 Chevrolet Cavalier that she purchased used, we do not live a fancy lifestyle.

Perhaps starting next year, the fee can be increased by \$25 and the fee can go up each year by \$25 during the next 10 years.

Sorry, this is not the time to be increasing the registration fee by \$100.

17. Dear Nicole, I would like to take this opportunity to voice my concerns in regard to the \$100 increase to the annual fees. I would like it to be noted that I am opposed to this fee increase at this time. I would like to see this fee increase be delayed until the current global crisis is over which will allow my practice time to recover. Thank you for allowing me a chance to voice my concerns regarding this increase to these dues.

18. Dear Nicole, I would like to take this opportunity to voice my concerns in regard to the \$100 increase to the annual fees. I would like it to be noted that I am opposed to this fee increase at this time.

Please consider our membership fee is almost twice as high than any other profession's college fee. It is brutal to pay for \$1700 which is almost half of my pay cheque every february of the month. I hope you understand we all have a family and dues to pay at the end of the month. Also, my chiropody income has reduced since the pandemic started which doesn't help either.

I understand that the potential increase will further benefit our financial status of the college. However, I, as a chiropodist, try very hard to abide by all the regulations and policies established by the college to protect the public. I do not get why a good number of chiropodists who are in "good standing" with the college have to pay for all the legal and admin fees incurred by those who malpractice. Instead of raising everyone's fees, I believe it would be appropriate to charge those who get caught wrong doings.

Thank you for allowing me a chance to voice my concerns regarding this increase to these dues.

19. Dear Nicole, I would like to take this opportunity to voice my concerns in regards to the \$100 annual fee increase. I would like it to be noted that I am opposed to this fee increase at this time. I would like to see the fee increase be delayed until the current global crisis is over which will allow my practice time to recover. At this time my appointments are still booked to allowed increased spacing between patients and therefore revenue is not yet the same. I would also like to see the cost of additional discipline hearings following the zero tolerance policy passed on to

those being disciplined rather than those that are following the standards of practice. Thank you for allowing me a chance to voice my concerns regarding this increase to these dues.

20. Hello, I would like to take this opportunity to express my concerns in regard to the \$100 increase in the annual fees. I would like it to be noted that I am opposed to this fee increase at this time. I would like to see this fee increase be delayed until the current global crisis is over which will allow our practices time to recover. Thank you for allowing me a chance to voice my concerns regarding this increase to these dues.
21. Dear Nicole, I would like to take this opportunity to voice my concerns in regard to the \$100 increase to the annual fees. I would like it to be noted that I am opposed to this fee increase at this time. I am still unsure of the need for the fee increase, as the email states that the College is financially in a good position with our fees being on par with the College of Physicians and Surgeons of Ontario. Thank you for allowing me a chance to voice my concerns regarding this increase to these dues.
22. An increase right now does not make sense. We are all more in debt than before, with increasing cost of running a practice. However, these are some suggestion that might help bring in revenue. Those that have been displinied may they should pay more for fines, like 50,00 60,00 thousand dollars especially those that had made a lot of money because of there schemes. Move our office from downtown to a more affordable location like Mississauga or Markham, Ajax. Promote the profession, protect the public by educating the public. I think the increase is very difficult on all of right now please consider this thank you.
23. Nicole Zweirs, Registrar and CAO, College of Chiropodists of Ontario

First I would like to take this opportunity to welcome you to the College. I had a chance to review the supplied information. From your comments I see that the college is in a good financial position at this moment in time. Are you expecting a shortfall for some specific reason? My comments are below.

The last year and half has been very difficult as a regulated health care practitioner. We all have suffered financially, mentally and physically during these very difficult and unprecedented times. This has been a hardship on our practices, our patients, our staff and our families. I have even heard that some practices have had to close. I understand that \$100.00 is not a big number but it comes down to perception and just doing the right. As Gloria Tesch said, "There is a time and place for everything and this is not the moment". It will take another year for many of us us to get back to our 2018 income production levels due to the shutdowns and reduced patient load. We have all had to invest unplanned monies into our practices to comply with all the rules and regulations that surround COVID.

As far as the Cost of Living Allowance (COLA) proposal, are we talking about Ontario COLA or Canadian COLA as they can be two different numbers. So based on my comments I really think that the increase should be put off to at least the following year when we all hope to be clear of the pandemic and recover from our losses. I look forward to meeting and working with you in the future.

24. Dear Nicole, I would like to take this opportunity to voice my concerns in regard to the \$100 increase to the annual fees. I would like it to be noted that I am opposed to this fee increase at this time. I would like to see this fee increase be delayed until the current global crisis is over. Thank you for allowing me a chance to voice my concerns regarding this increase to these dues.

25. Hi, I strongly disagree to the proposed increases. Thank you,

26. Dear college

Thank you for asking for a vote on this topic. I understand the need to increase registration fees to keep up with the cost of living. However I disagree whole heartedly with this increase.

Please consider this, among the other regulated health professions, ours is one that is simply dying.

I am saying this because I have been practicing for over 20 years and I have always been surrounded by a multidisciplinary team. I have helped write letters to HPRAC in vain. I have resisted and failed the hiring training of 5 foot nurses in my health centre, despite the fact we constantly need to check their work and attend to the complex cases which they are ill-equipped to handle. I have helped save many feet and toes from amputation, I have helped patients avoid serious infection, I have alleviated many forms of foot pain. And still after 20 years of practicing in public funded and private clinic chiropody, I still have confused looks when I tell people what my profession is. Chiropodist ? What is that? I have the multidisciplinary team still saying we are Sheropodists. Yet no one says Shiroptractor. But when I say I'm like a podiatrist ... They all know what I mean.

Our members are not wealthy physicians or even recognized by alot of the public and other health professionals. I am often called a foot nurse now since this foot nurse "profession" is allowed to grow exponentially. I worry for the foot health of my patients and all patients who require foot care. The only chiropodist you know who make million dollar incomes are those that are no longer in chiropody because they did so unscrupulously. We are also quite regulated that our own policies are more allowing complaints to come in ... I can only assume ... To the benefit of other overlapping professions, as chiropractors and pedorthists or physios or foot nurses or those other professions who have exposed their input during the HPRAC review to show they do not support chiropody and who have NO foot specialty regulating body.

For the most part I still have faith in those of my colleagues that the majority of us are simply honest hard working chiropodists who are trying not only to make a living in something we are specialized in and believe helps the foot health of the public, but we are also struggling to be recognized and appreciated for our contribution to the health care team. The overhead we have and, especially during this covid 19 pandemic, has emphasized both of these and put additional overwhelming stress on our colleagues. We have realized two things.... first, Our work is basically front line..our work is and must be physical and cannot be adequately transfered to virtual care. Second, those patients who came to us for maintenance and prevention especially the diabetic population, can quickly become higher risk without seeing us. During the pandemic,

there has been an increase in wound care and unfortunately in amputations and severe infections, especially from what I see in public health chiropody.

So to increase our registration fees based on the college's cost of living, while the cost of living for all peoples including our chiropody members has also gone up, yet our cost of maintaining a chiropody clinic especially during the pandemic has increased almost 100% due to increased ipac regulations for processing, increased cost of PPE, increased costs involved with spacing patients at longer intervals to adhere to social distancing, absolutely does not make any sense at this time or in the near future.

We are doing our best to keep patients safe and ourselves safe at this time. So an increase to our registration fees is basically one more hit to ensure the extinction of our profession in the future, it is demoralizing and embarrassing.

I understand that the college looks to ensure the safety of the public ... But preventing patients from accessibility to chiropodists is also putting the safety of patients in jeopardy. Accessibility is two fold ... Knowing that chiropody or podiatry exists and second that it is accessible. And for many patients cost is an obstacle. There is only so much that chiropodists can charge to compensate or not compensate for their increasing overhead and fees before we start working for free... Especially in private chiropody clinics but also since public chiropody clinics do not have their employers increase their salary nor pay for their registration fees. Please allow us to grow as a profession

Reasons I disagree on the increase:

- 1) to cover the cost of living for the College does not make sense, when it is the body and chiropody members who have had not only the cost of living increase but the cost due to increase in IPAC rules and supplies and increase in PPE and supplies in general costs during the pandemic.
- 2) the "costs of increased disciplines by the college" - this should be covered in the fine the disciplined chiropodist has to pay for. NOT by the hard working members who are paying their own liability fees already.
- 3) The large increase in 2013-14 was for HPRAC and it was supposed to be temporary. Yet nothing came of the HPRAC and the fee remained.
- 4) this attempt to increase coincides with a never before almost endless pandemic, soon to be entering a 4th wave, an increase would be imprudent on many accounts especially since many of the members are struggling and have been hit hard.

Thank you

ITEM 3.6

COUNCIL BRIEFING NOTE RE HONOURARIUM AND EXPENSE POLICY UPDATE

Background:

The College's current policy on the reimbursement of expenses and honoraria for elected members of Council and appointed non-Council members is attached. This policy has not been updated since approximately 2002. The existing policy provides an honorarium of \$150/day for Council and committee members, \$175/day for the Vice President, and \$250/day for the President. College staff conducted an environmental scan to determine the rates other regulatory health colleges pay professional members for College business. The results of the scan indicated that the College's honoraria rate was lower than other RHPA Colleges. By comparison:

- the College of Kinesiologists pays professional members \$308/day, with 25% more paid to the chair of a panel or committee;
- the College of Psychotherapists pays professional members \$225/day, and \$340 for the president or committee/panel chair;
- the College of Opticians pays professional members \$300/day, and \$350 for the chair of a panel or committee;
- the College of Nurses of Ontario pays professional members \$260/day, and \$360 for the chair of a panel or committee, or the president;
- the College of Psychologists of Ontario pays professional members \$350/day.

As well, other RHPA college policies include a stipend for the President to account for ad hoc meetings, emails, phone calls etc. with the Registrar and other stakeholders. The new policy contemplates a stipend for the College president in the amount of \$3,500. By comparison, other college stipends are \$8,500 (psychologists) and \$3,400 (psychotherapists).

The College's existing policy does not address meeting/hearing cancellations and whether members are compensated if a meeting is cancelled. In line with other RHPA colleges, the draft policy provides compensation to members when a meeting is cancelled less than 48 hours before it was scheduled to start, and it compensates members when a meeting concludes in less time than it was scheduled to take. For example, if a five-day Discipline Committee hearing starts but is finished in three days, Committee

members are paid for all five days, unless more than 48 hours' notice was given about the change in schedule. The purpose of this addition is to recognize the value of members' time, and the challenge they face when meetings/hearings are cancelled at the last minute, especially for members in private practice.

The new proposed policy, attached hereto as Appendix A, also updates the expenses members can claim for College business to reflect the increase cost of Toronto hotel rooms, travel costs and meals.

Council is being asked to consider approving the new proposed policy and to commit to reviewing the policy on an annual basis to ensure that the honorarium rates are competitive with other regulators, and reflect the increased cost of living for the membership.

Public Interest Rationale for Decision:

It is in the public interest that the College fairly compensate members of Council and its committees, because without active and engaged professional members, the College cannot fulfill its regulatory mandate of protecting the public.

Recommended Motion:

That the Per Diems and Council and Committee Compensation & Expense Policy, attached at Appendix A, be approved and replace the College's reimbursement of expenses and honoraria for elected members of Council and appointed non-Council members policy, and that Council commit to reviewing the policy annually.

Appendix A

Per Diems and Council and Committee Compensation & Expense Policy

DATE APPROVED BY COUNCIL	?	DATE LAST REVIEWED	October 2021
NEXT REVIEW DATE	2022/2023	PAGE #	1 of 3

Policy Statement

The College provides professional members of Council and Committees with a per diem for work done on behalf of the College.

Per Diem/Honoraria Rates

Role	Full Day (6 hours or more)	¾ day (4-6 hours)	½ day (2-4 hours)	¼ day (up to 2 hours)
President or Committee Chair	\$350	\$262.50	\$175	\$86.50
Vice President	\$325	\$250	\$175	\$100
Councillor/committee member	\$300	\$225	\$150	\$75

President's Stipend

The President's stipend is paid at the annual rate of \$3,500 and will be paid monthly to the serving President to cover meetings with the Registrar, incidental time for telephone calls, emails, and other intermittent communication, based on an average of half a day per week being devoted to these activities.

Meeting/Hearing Cancellations

- If a meeting scheduled for one or more consecutive calendar or business days has commenced and concludes in less than the scheduled time, the full per diem for the consecutive days scheduled will be paid, unless at least 48 hours notice was given about the change in schedule (i.e., if a contested hearing changes to an uncontested hearing more than 48 hours before the hearing was scheduled to start).
- If a meeting is cancelled before it has commenced, but less than 48 hours before it would have commenced, the per diem is paid in full, as though the meeting had gone ahead as scheduled.
- If a scheduled meeting is cancelled with more than 48 hours notice, no per diem is paid.

Preparation Time for Meetings

Preparation time for meeting and teleconference per diems are payable in quarter day increments, up to the duration of the actual meeting, teleconference, or pre-hearing conference. Unless pre-approved, the time payable for preparation shall not exceed the time scheduled for the meeting.

Deliberations and Decision Writing

Meetings involving deliberations of a panel will be considered as a scheduled meeting. Decision writing per diems are payable in half day increments to the Chair or other panel members of the Discipline Committee and Fitness to Practise Committee who write a decision after a hearing. The maximum allowable is one full day per diem per one day of meeting/hearing.

Travel Time

Travel time per diem claims must be included with the expense claim and are payable to all members as follows:

- a) travel of more than 40km, one way, for College business, a half day per diem is payable;
- b) travel outside of Ontario on College business, a per diem for actual travel time is payable in half day increments.

Rate for Extended Travel Time

When travel time is required for College business, the College will pay \$125 to members whose return trip involves over 500 kilometres of travel. This amount is in addition to actual travel expenses (claimed on the Travel Expenses Claim Form). Extended travel is to be claimed as an honoraria/per diem as it is a taxable benefit.

Educational Sessions

Only educational sessions directly related to the business of the College are eligible for reimbursement of a per diem. Members wishing to attend any educational activity such as a conference, workshop or seminar, must first submit a request for payment of honoraria and expenses to the Registrar for approval.

Speaking Engagements

Requests for honoraria and expenses for speaking engagements related to the business of the College may be claimed, with prior approval, where the host organization does not provide coverage of expenses for guest speakers.

No member shall represent themselves as a representative of the College unless specifically authorized by the President and/or the Registrar.

Expenses

Reimbursement of necessary and reasonable expenses incurred in conducting the business of the College will be paid in accordance with this policy. Both Council and non-council members of committees are entitled to reimbursement of reasonable expenses

Travel

Travel will be reimbursed for the most economical means of transportation.

Mileage can be claimed where the distance travelled from the member's residence to the meeting site is greater than 40km one way. The mileage rate currently in effect is 0.50 cents per kilometre. Receipts are not required if a personally owned vehicle is used.

All travel outside Ontario must be approved by the Registrar.

Parking

Reasonable charges for parking are reimbursable.

Accommodation

Accommodation is not provided to members who reside within a 40km radius of the meeting site.

Members who require overnight accommodation will be reimbursed up to \$400 per night.

If a member chooses to use private accommodation in place of a commercial hotel room, \$25.00 per night will be paid.

Meals

Where meals are not provided as part of a meeting, a member may claim a daily maximum of \$50 for meals.

Receipts are not required.

General

1. All submissions for remuneration will be reviewed by the Registrar or designate prior to payment.
2. Submissions for remuneration should be submitted monthly to the College, and should only include claims related to that month.
3. Submissions for remuneration must be submitted to the College in the budgetary year in which they were incurred.
4. College staff will prepare and distribute T4As to all members in February for tax purposes.
5. Per diem rates will be reviewed annually.

ITEM 3.6**CATEGORY:** College**SECTION:** College**SUBJECT:** Reimbursement of expenses and honoraria for all elected members of Council and appointed non-Council members.**STATUS:****APPROVED:****DATE APPROVED:****POLICY**

Reimbursement of expenses and honoraria for elected members of Council and appointed non-Council members.

PURPOSE

To outline the reimbursement allowed to Council and Committee members.

PROCEDURE**A. HONORARIA****HONORARIA RATES**

- a. Council and Non-Council members of committees shall be paid an honorarium of \$150.00 per day together with their travelling and other expenses actually incurred while engaged in the work of the Council and/or committee.
- b. Council and Non-Council members of committees designated as President or Vice President of Council shall be paid an honorarium of \$250.00 and \$175.00 per day respectively, together with their travelling and other expenses actually incurred while engaged upon the work of the Council and/or committee.
- c. Council and Non-Council members of committees designated as Chair of a statutory Committee shall be paid an honorarium of \$175.00 per day together with their travelling and other expenses actually incurred while engaged upon the work of the Committee.

Honoraria payments are made to Council and Non-Council members of committees for undertaking the business of the College. Such business includes:

- Formal scheduled meetings of the Council or Committees;
- Meetings that a member is requested to attend by Council as a representative of the College;
- Hearings;
- Approved preparation time;
- The writing of decisions.

PRESIDENT/CHAIR, VICE-PRESIDENT/ VICE-CHAIR of COUNCIL or COMMITTEE

Where a Council or Non-Council member of a committee is designated as President/Chair, Vice President/Vice Chair of Council or a statutory Committee the higher rate of remuneration is only payable when acting in the capacity of President/Chair or Vice President/Vice Chair of Council or a statutory Committee, that is for the meeting of the specific committee or Council. Other activities are remunerated at the standard rate of \$150.00 per diem.

INCOME TAX

Although no income tax deductions will be made by the College, all honoraria payments are taxable. All elected members of Council and Non-Council committee members will be issued a T4A receipt from the College for income tax purposes.

HONORARIA REIMBURSEMENT

Honoraria are paid on a per diem basis, that is the amount payable for one full day (7.5 hours/\$150.00) or one half day, (3 hours/\$75.00). If the member is involved in Council or committee business for periods less than this (eg. 30 minutes, 2 hours), then the member is asked to accumulate the time before submitting a claim until at least three hours are reached.

TELECONFERENCES

The Council and Committees of the College may hold meetings by teleconference or other electronic means. These meetings are usually briefer than those on site. Members may claim an honorarium for such meetings but should do so by accumulating time blocks up to a minimum of one half day as outlined above.

TRAVEL TIME

A Council or Non-Council member may request a percentage of an honoraria payment if they live outside the Greater Toronto Area and meet the following criteria:

Distance travelled exceeds 150km and the time taken exceeds 1.5 hours in one direction - 30% of the standard (\$150.00) per diem or \$45.00.

Distance travelled exceeds 250km and the time taken exceeds 2.5 hours in one direction - 60% of the standard (\$150.00) per diem or \$90.

PREPARATION TIME

Being prepared for a meeting is considered to be a normal requirement that is undertaken by any appointed or elected member. However, under certain circumstances a particular member may be required, as part of his or her position, to spend a disproportionate amount of time preparing for a meeting.

Subject to the discretion of the Registrar and with prior approval, preparation time may be reimbursed. In general, the actual amount of preparation time claimed, in increments, must not exceed the actual length of the meeting prepared for. The rate paid for preparation time is \$150 per day regardless of the role of the member (i.e. chair, president, member, etc.).

DECISION WRITING

Subject to the discretion and prior approval of the Registrar, Council and Non-Council members may claim for time required to write decisions and reasons. The member

may only do this if the committee to which they are assigned is statutorily mandated to write decisions i.e: Complaints Committee; Registration Committee; Discipline Committee; Fitness to Practice Committee; Quality Assurance Committee. The maximum allowable is one per diem per one day of meeting/hearing.

EDUCATIONAL SESSIONS

Only educational sessions directly related to the business of the College are eligible for reimbursement of a per diem. Members wishing to attend any educational activity such as a conference, workshop or seminar, must first submit a request for payment of honoraria and expenses to the Registrar for approval.

SPEAKING ENGAGEMENTS

Requests for honoraria and expenses for speaking engagements related to the business of the College may be claimed, with prior approval, where the host organization does not provide coverage of expenses for guest speakers. No member shall represent themselves as a representative of the College unless specifically authorized by Council to do so.

B. EXPENSES

ELIGIBLE EXPENSES

Reimbursement of necessary and reasonable expenses actually incurred in conducting the business of the College will be paid in accordance with this policy. Both Council and non-council members of committees are entitled to reimbursement of reasonable expenses.

ALLOWANCES

Original receipts must be submitted with claim unless otherwise noted.

Travel

Travel will be reimbursed for the most economical means of transportation. Mileage may be claimed where the distance travelled from the member's residence to the meeting site is greater than 40km one way. The mileage rate currently in effect is 0.30 cents per kilometre. Receipts are not required if a personally owned vehicle is used. All travel outside Ontario must first be approved by the Registrar.

Parking

Reasonable charges for parking are reimbursable.

Accommodation

Accommodation is not provided to members who reside within a 40km radius of the meeting site.

Members should contact the College prior to making reservations.

Accommodation will be arranged at Schatz Hall, the Michener Institute, when possible.

If a member chooses to use private accommodation in place of a commercial hotel room \$25.00 per night will be paid. This allowance is not intended to

match the hotel rate but rather to permit the member to extend a small gratuity when offered alternative accommodation by a friend or relative.

Meals

For each full day, and where meals are not provided as part of a meeting, a member may claim a daily meal allowance as follows:

Breakfast	\$6.25
Lunch	\$8.75
Dinner	\$16.75
Daily maximum	\$31.75

Receipts are required.

Office stationary

If stationary or other office supplies are required the member should contact the College office as these items can often be acquired less expensively via a purchasing rate.

Miscellaneous

Members may be reimbursed for other out-of-pocket expenses such as long distance calls and postage incurred on formal College business. These claims must be itemized and accompanied by receipts.

The following are the member's own responsibility and are not reimbursable:

Vehicle insurance
Traffic and/or parking violations
Vehicle repair
Rental cars without prior authorization

CLAIMING HONORARIA AND EXPENSES FOR ELECTED MEMBERS OF COUNCIL AND NON-COUNCIL MEMBERS OF COMMITTEES

Council and Non-Council members and other individuals submitting claims for reimbursement should submit their claims on an Expenses and Honoraria Claims Form supplied by the College (Appendix 2).

All expenses claims should be supported by original receipts unless otherwise indicated. Separate claims forms should be submitted for individual meetings, for example (Complaints Committee; General Council meeting; Discipline hearing).

Per diems should be accumulated in increments up to a minimum claim of one half day (please see HONORARIA REIMBURSEMENT)

All forms and receipts should be mailed or brought to the office in person rather than faxed.

Individuals should allow 30 days for their claim to be processed.

CLAIMING HONORARIA AND EXPENSES FOR PUBLIC APPOINTEES

Public appointees should submit claims for honoraria and expenses on the Ministry on Ministry of Health Statement of Expenses/Honoraria form (see Appendix 1) in accordance with "Guidelines on Per Diems and Expenses for Public Appointees" issued by the Ministry of Health. Completed forms must be sent to the College and be signed by the Registrar who will forward them to the Ministry for payment.

REIMBURSEMENT FOR PHONE, FAX, POSTAGE AND COURIER FOR PUBLIC APPOINTEES

Receipts for telephone charges, payment for faxing services, postage and courier expenses pertaining to College business, should be attached to and submitted to the College with a College of Chiropractors Reimbursement for Expenses form.

RECOVERY OF PUBLIC APPOINTEES HONORARIA AND EXPENSES BY THE COLLEGE

Additional expenses (arranged catering, accommodation at Schatz Hall, etc) incurred by the College on behalf public members are recorded on the Ministry of Health Honorarium and Travel Claims Summary form by the College and submitted to the Ministry on a quarterly basis.

ITEM 3.7

EXECUTIVE COMMITTEE BRIEFING NOTE RE RECOMMENDED ADOPTION OF A RESERVE FUND POLICY

Background:

The College Performance Measurement Framework (CPMF) indicates the need for professional health regulators to have a reserve fund policy in operation to ensure the College is in a financially sound position to address either unexpected expenditures or unexpected decreases in revenue. By adopting the proposed Reserve Fund Policy included in the materials, the College will ensure that it is aligned with the CPMF and the expectations of the Ministry of Health. Further, it will ensure that it is financially prepared for potential uncertainties in the College's future.

Public Interest Rationale for Decision:

It is in the public interest that the College has the proper funding and resources to fulfill its mandate of protection of the public including any unforeseen or unexpected costs or decreases to its revenue. As part of its mandate, the College is bound to meet all expectations of the Ministry of Health, including the CPMF.

Recommended Motion:

That the College adopt a Reserve Fund Policy as included with the Council Information Package that contemplates a reserve fund of \$700,000.

Mover: _____

Seconder: _____

ITEM 3.7

Reserve Fund Policy

Approved By: Council

Date Approved: October 29, 2021

Date to Be Reviewed: October 2024

The College of Chiropodists of Ontario (the College) is a Regulated Health Profession governing the chiropody and podiatry professions in the Province of Ontario with a legislative mandate pursuant to the *Regulated Health Professions Act* (RHPA) to protect the public. The College is a member-based statutory professional regulatory body that is independently funded, primarily through membership fees.

In keeping with its fiduciary responsibilities, and in compliance with the Ministry of Health's College Performance Measurement Framework, the College must implement a Reserve Fund Policy. Such policy is to ensure the College has appropriate operating/contingency ("Reserve Fund") available to provide for unanticipated expenses, unexpected reduced revenue and/or ongoing unanticipated operational costs. The Reserve Fund allows for appropriate financial adjustments at year end beyond the constraints of the fiscal year. It also may be used to fund future development, renewal and expansion of both programming and infrastructure, which is a desirable goal for the College.

General Policy 1. Withdrawals from the Reserve Fund occur in the audited financial statements but are subject to approval by the Council and are otherwise subject to approval by Council. 2. The appropriate level of the Reserve Fund is subject to approval by Council.

Operating Guidelines:

1. The College maintains the Reserve Fund for the following purposes:

- a. to offset any annual deficit;
- b. to cover unpredictable/fluctuating College expenses;
- c. to fund unexpected legal expenses, such as judicial reviews and/or appeals of decisions of the College and its Committees; Committee;
- d. to fund program support/development;
- e. to fund specific projects/one-time expenditures (i.e. database, infrastructure);
- f. to fund unexpected employment costs; and
- g. to fund any other expenditure if so directed by Council.

2. The Registrar will identify needs to withdraw funds from the reserve fund and present a request to the Executive Committee or Council for review, consideration and approval of the request. The Executive Committee and/or Council may refuse the request, or may grant the request in whole or in part.

3. The Registrar shall be responsible to ensure the Reserve Fund is appropriately maintained in keeping with the Reserve Fund Policy.

4. Approved expenditures from the Reserve Fund will be reflected as a separate entry apart from the annual operating budget.

5. The target amount for the Reserve Fund shall be an amount of money that should ideally be maintained in the Reserve Fund at all times (Target Amount). The Target Amount shall be \$700,000 unless and until the Council approves a change in the Target amount. Where the Target Amount falls below \$700,000 the Registrar shall advise the Council and Council shall consider the steps necessary to restore the Targeted Amount including considering amending the fees bylaw by an amount determined to be appropriate to restore the Target Amount.

6. Where the amount of the Reserve Fund is more than 200% of the Targeted Amount at the end of the College's fiscal year, the Council shall consider what action is appropriate to reduce the Reserve Fund to the Targeted Amount. This may include amending the fees bylaw to reduce the amount of revenue which the College would receive in future years.

7. The Reserve Fund shall be funded in 2022 with a seed amount of \$300,000. In 2023 an additional amount of \$200,000 will be placed in the Reserve Fund and in 2024 an additional and final amount of \$200,000 will be placed in the Reserve Fund to amount to a total of \$700,000.

ITEM 3.8

Council Briefing Note Re: Cooling off provision amendment to the by-law

Background:

The College Performance Measurement Framework (CPMF) requires that professional health regulators have restrictions in place, either by their bylaws or policies, to ensure that a cooling off period applies to prevent any professional member from serving on the College Council while also serving on a professional association or within a period of time from serving on a professional association. The concern addressed by a cooling off period provision is that the opportunity for a conflict to arise whereby a professional member may be conflicted between acting in the association's best interest and acting in the public's best interest while on the College Council is removed. By allowing a period of time to elapse between serving on a professional association and serving on the College Council, this potential conflict of interest is addressed.

Public Interest Rationale for Decision:

It is in the public interest that the College Council be comprised of professional members who understand their role to serve the public interest and who demonstrate their commitment to that role by not engaging in any real or potential conflicts of interests, including serving or having recently served on the board or council of a professional association.

Recommended Motion:

That Council decide the appropriate length of time for a cooling off period and recommend a bylaw amendment to reflect the cooling off period. Once decided, a proposed bylaw amendment will be presented at the next Council meeting for approval.

Proposed Bylaw Amendment:

50.08 Despite Article 50.07 a **member** is not eligible for election as a **councillor** and shall be deemed to have a position which would result in a competing fiduciary obligation if the **member** holds or has held, in the preceding **two years** prior to the deadline for receipt of nominations,

any of the following positions in an international, national or provincial association or organization whose members include chiropodists, podiatrists or other foot care providers and whose mandate in any way relates to the provision of foot care by its members:

- i) director, officer or member of the governing body of the organization; or
- ii) Executive Director, Chief Administrative Officer, or another person with similar duties in the organization