



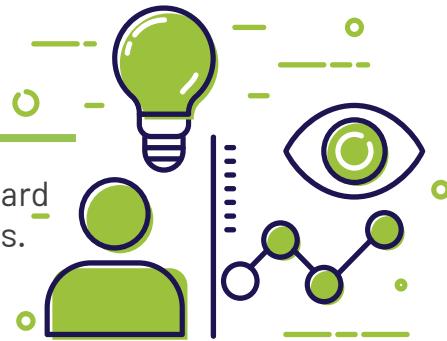
College of
Opticians
of Ontario

2019 ANNUAL REPORT



OUR VISION

We ensure the highest standard of vision care for all Ontarians.



OUR MISSION

We protect the public by regulating Ontario opticians to ensure they maintain a high standard of practice and professionalism.



OUR VALUES

TRANSPARENCY

Access to information that is not confidential.

ACCOUNTABILITY

Accepting responsibility for decisions and actions.

INTEGRITY

Acting with conscience, putting aside self-interests and making clear decisions that are aligned with our mandate.

EFFICIENCY

Performing properly without wasting resources.

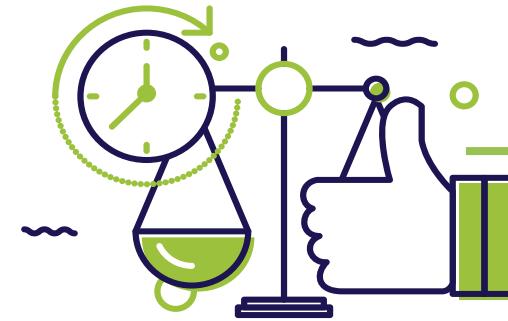


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ABOUT THE COLLEGE

The College of Opticians of Ontario (COO) regulates the profession of Opticianry in Ontario. The COO is dedicated to supporting Opticians in their delivery of high quality, safe and ethical care to the public of Ontario. One of the ways the COO ensures high standards of care is by establishing standards and guidelines for opticians. It monitors and maintains Standards of Practice through peer assessment and remediation, investigates complaints against opticians on behalf of the public, and disciplines opticians who may have committed an act of professional misconduct or maybe incompetent.

ABOUT OPTICIANS

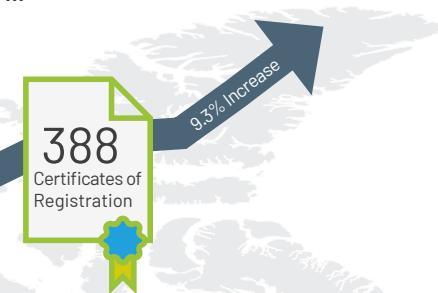
Scope of Practice

The Opticianry Act, 1991 is a distinct statute that deals specifically with issues pertaining to the regulation of Opticians. The practice of opticianry is the provision, fitting and adjustment of subnormal vision devices, contact lenses or eyeglasses. registrants are not permitted to dispense subnormal vision devices, contact lenses or eye glasses except upon the prescription of an Optometrist or a Physician.

PROFESSIONAL MEMBERSHIP

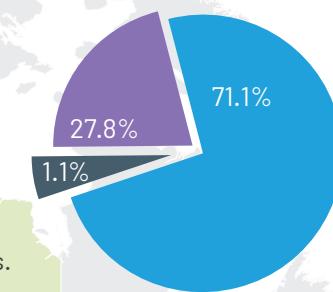
Total Registration

In 2019, the College issued 388 Certificates of Registration, a 9.3% increase from the previous year.



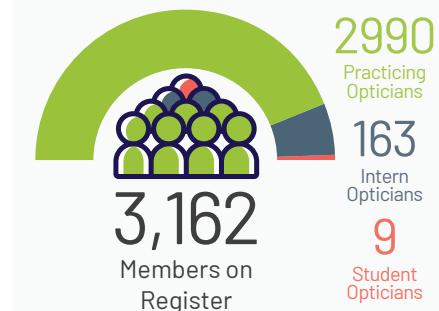
Total registration by source of diploma

276// Ontario
108// Canada - other Provinces
4// International

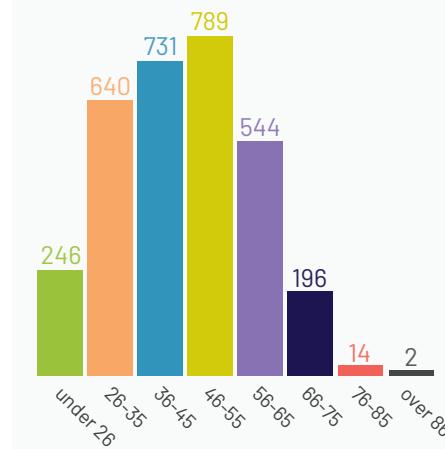


The majority of applications received were from graduates of accredited Ontario colleges.

REGISTRANTS



REGISTRANTS AGE



COLLEGE OF OPTICIANS OF ONTARIO
BOARD MEMBERS 2019



Trudy Mauth
Chair, Public Member
(until June 21, 2019)



David Milne
Public Member
(until September 28, 2019)



Bryan Todd
Vice-Chair, RO, Elected
Member (Chair after
June 21, 2019)



Diana Bristow
Public Member (as of
October 21, 2019)



Jacalyn Cop-Rasmussen
Public Member



Balbir Dhillon
RO
Elected Member



Peggy Dreyer
RO, Elected Member
(until February 28, 2019)



Omar Farouk
Public Member
(Vice-Chair after June 22,
2019)



Stephen Kinsella
Public Member
(as of June 21, 2019)



Ingrid Koenig
RO
Elected Member



Dorina Reiz
RO
Elected Member



Neda Mohammadzadeh
RO
Elected Member



Robert Vezina
RO
Elected Member



Ed Viveiros
RO
Elected Member



Gordon White
Public Member (until
October 18, 2019)



Jack Zwicker
Public Member (as of
September 13, 2019)

Administration

Fazal Khan
RO, Registrar, CEO

Melanie Woodbeck
Deputy Registrar

Appointed Members



John Battaglia
RO



Daniela Schowalter
RO



Kevin Cloutier
RO



Margaret Osborne
RO



Behzad Safati
RO



Robert Quinn
RO



Derick Summers
RO



Dennis Tse
RO



BOARD OF DIRECTORS OF
THE COLLEGE OF OPTICIANS OF ONTARIO 2019

Chair's Message

2019 was an exciting year of change for the College of Opticians of Ontario, with a strong focus on strategic direction, governance, collaboration and Board development.

In January of 2019, the Board of Directors met for a 2-day strategic planning session to determine the [College's strategic priorities](#) for 2020 - 2022. In developing the plan, the Board conducted a comprehensive environmental scan in which it examined regulatory trends and important insights from our stakeholders, including registrants and the public. The plan was formally approved by the Board in October. The Board is excited for the implementation of our vision for the College starting in 2020.

Throughout 2019, the Governance Committee continued work on the Board's governance refresh and implementation, and the Board continued to develop its governance culture through comprehensive governance training and discussion of complex governance scenarios. Additional Board development initiatives included an introduction to the principles around diversity, equity and inclusion, which is a training program which will continue into 2020. The Discipline Committee, which includes all Board and Committee members, also attended a comprehensive training session on addressing allegations of sexual abuse in discipline hearings.

Important changes were made to the [College's Standards of Practice](#), which set out the expectations for Registered Opticians in their practice. The process included collaboration with other health and opticianry regulatory Colleges to gather information and exchange ideas. Extensive consultation with industry, educators, registrants and the public was conducted to ensure that the updated

Standards are reflective of changing patient needs and evolving technology. We encourage Opticians to familiarize themselves with the new Standards.

After considering feedback from Registered Opticians, the Quality Assurance Program underwent significant revisions, which come into effect on January 1, 2020. Changes were made to the Professional Portfolio forms and the type of accredited learning required, including the introduction of a new category of continuing education called Professional Growth (PG), designed to promote continuous learning in professional practice domains. Also introduced was a new section in the registrant's portal which allows opticians to report on and upload their accredited learning, which will become a mandatory requirement in 2020.

In 2019, the College said goodbye to a number of longstanding Board and Appointed members. A warm thank you to Balbir Dhillon, Elected Member; Peggy Dreyer, Elected member; David Milne, Public Member; Robert Quinn, Appointed Member; Dennis Tse, Appointed Member; Rob Vezina, Elected Member; and Gordon White, Public Member for your valuable contributions to the College and your commitment to public protection.

I would also like to thank Ms. Trudy Mauth, former COO President from January 1, 2019 to June 21, 2019, for her dedication and leadership.

Finally, I would like to thank the many stakeholders and registrants who participated in our various consultations in 2019. Your feedback has been instrumental to the College's work in 2019.

Bryan Todd
RO, President

EXECUTIVE COMMITTEE

2019 Committee Members

Trudy Mauth
Chair, Public Member
(until June 21, 2019)

Bryan Todd
Vice-Chair, Elected Member
(Chair after June 21, 2019)

Peggy Dreyer
Elected Member
(until February 28, 2019)

Omar Farouk
Public Member
(Vice-Chair after June 22, 2019)

Jacalyn Cop-Rasmussen
Public Member

Ingrid Koenig
Elected Member

Dorina Reiz
Elected Member
(as of June 22, 2019)

The Executive Committee meets between Board meetings to discuss any urgent matters that arise. The Executive also functions as the Finance Committee and is responsible for reviewing and approving all financial matters, such as quarterly financial reports, the financial audit and the annual budget. The Executive is also responsible for determining the Board's agenda and conducting an annual performance review of the Registrar.

College Consultation Process

The Executive Committee made recommendations to the Board on the College's stakeholder consultation process, which normally occurs at the end of the policy development process. The Executive Committee agreed that in order to ensure that the Board and Committees have a complete understanding of policy implications and a more fulsome environmental scan, that going forward, stakeholder feedback will generally be sought prior to development of a first policy draft to enable the Board and Committees to incorporate feedback early on in the policy development process. Feedback will also be sought once a policy document is drafted. A stakeholder consultation guide will be developed.

By-Law Amendments

The Executive Committee reviewed stakeholder feedback received in response to proposed changes to College by-laws regarding information about registered opticians, interns and students that is posted on the College's public register, arising out of changes made to the Regulated Health Professions Act (RHPA) and its regulations that require all health regulatory bodies in Ontario to publish certain additional information about health practitioners. The Board approved the by-law changes as recommended by the Executive Committee.

Board Meeting Facilitation

The Executive Committee recommended that the Board amend its by-laws and adopt a consensus based, facilitated meeting process for its meetings. The Board will begin conducting its meetings with the assistance of an external meeting facilitator in 2020.

Recommendations on Committee Appointments and Composition

The Executive Committee conducted interviews and made recommendations to the Board for the appointment of five Committee members for a two-year term commencing January 1, 2020.



Optician candidates were assessed on their skills and attributes in accordance with the competency profile of an appointed committee member. The recommended appointments were approved by the Board.

The Executive Committee made recommendations to the Board on the 2020 Committee slates, along with other recommendations about filling committee vacancies. All recommended committee changes and appointments were approved by the Board.





PATIENT RELATIONS COMMITTEE

2019 Committee Members

David Milne
Chair, Public Member
(until September 28, 2019)

Dennis Tse
Vice-Chair, Appointed Member
Chair (September 28, 2019 to
December 2019)

Neda Mohammadzadeh
Elected Member

Kevin Cloutier
Appointed Member

Behzad Safati
Appointed Member

Stephen Kinsella
Public Member
(as of June 21, 2019)

Jack Zwicker
Public Member
(as of September 13, 2019)

The Patient Relations Committee enhances and promotes the relationship between opticians and patients by providing resources, advice, training and support to prevent and deal with sexual abuse of patients. The Committee works to encourage positive communications between opticians and patients, with a view to continually improving the quality of opticianry care. The Committee also

administers the program to provide funding for therapy or counselling for patients who have alleged that they were sexually abused by a registrant of the College.

Patient Bill of Rights

This past year, the Committee developed a [Patient Bill of Rights](#), which educates patients on the role of opticians as health care providers and provides guidance on what members of the public can expect when they receive vision care services from a registered optician. Opticians were encouraged to download this free resource to share with patients.

Jurisprudence Handbook Update

The Jurisprudence Handbook and Assessment Test is designed to help opticians acquire knowledge about the laws, standards, and guidelines that affect opticianry in Ontario, and certain modules must be completed by opticians every three years as part of their continuing education requirements. Using best practices in measurement testing and design, the Patient Relations Committee continued to develop new chapters to the Jurisprudence Handbook on critical themes for opticians, such as communications.

GOVERNANCE COMMITTEE

2019 Committee Members

Gordon White
*Chair, Public Member
(until October 18, 2019)*

Margaret Osborne
*Vice-Chair, Appointed Member
Chair (October 18 to December 2019)*

Ingrid Koenig
Elected Member

Omar Farouk
Public Member

Behzad Safati
Appointed Member

Stephen Kinsella
*Public Member
(as of June 21, 2019)*

Dorina Reiz
Elected Member



The Governance Committee assists the Board by making recommendations on effective College governance and ensures that the Board meets its legal, ethical and functional responsibilities through suitable policy development, Board educational and development strategies, and by facilitating Board and Committee performance self-evaluations.

Governance Manual Refresh

In 2019, the Governance Committee continued working toward the Board's refreshed Policy Governance approach by revising the governance manual, which includes policies on all areas of the organization from Board decision making, finance and operations to human resources. There were eight policy additions to the manual and two by-law amendments approved by the Board in 2019. The Committee will continue to make further governance reform recommendations to the Board based on the growing needs of the public and their expectations.

Competency Framework for Appointed Members

The Committee recommended a new competency framework for selecting Appointed Committee Members on the basis of their skills, values, experience and attributes, which ensures that strong decision making comes to the table and that Committee members have the necessary competencies to do the important work of the College and to ensure public trust.

Updated Board and RO Member Terminology

To improve clarity to the public, changes to the College's by-laws were recommended and approved which amended the terminology used for the Board and RO members. Registered opticians will now be formally referred to as registrants rather than members; the Board will now be referred to as the Board, the President will be referred to as the Chair, the Vice-President will be referred to as the Vice-Chair.

DISCIPLINE COMMITTEE

Elected Members

Balbir Dhillon

Ingrid Koenig

Neda Mohammadzadeh

Dorina Reiz

Bryan Todd

Rob Vezina

Ed Viveiros

Public Members

Trudy Mauth
Chair (until June 21, 2019)

David Milne
(until September 28, 2019)

Jacalyn Cop-Rasmussen

Omar Farouk

Gordon White
(until October 18, 2019)

Stephen Kinsella
(as of June 21, 2019)

Jack Zwicker
(as of September 13, 2019)

Appointed Non-Board Members

Derick Summers
*Chair
(Vice-Chair from January 1, 2019 to June 21, 2019; Chair from June 22, 2019)*

Robin Dickinson
*RO, Vice-Chair
(Vice-Chair from June 22, 2019)*

John Battaglia

Daniela Schowalter

Kevin Cloutier

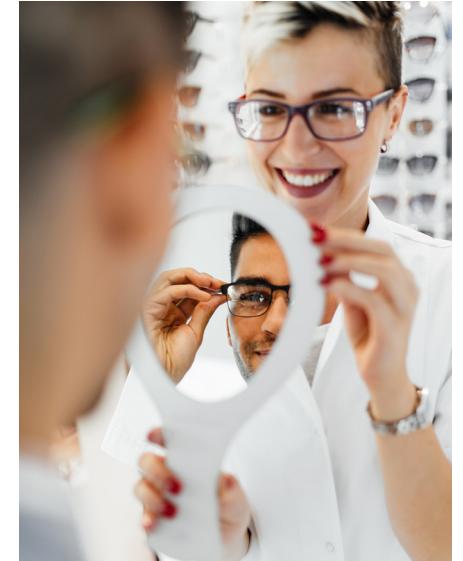
Margaret Osborne

Robert Quinn

Behzad Safati

Dennis Tse

The Discipline Committee holds hearings into specified allegations of professional misconduct or incompetence that are referred by the Inquiries, Complaints and Reports Committee. The Committee can order a range of penalties, including fines, a reprimand, suspension or revocation of a registrant's certificate.



Committee Training

In 2019, all Discipline Committee members attended a full day training workshop, focused on addressing allegations of sexual abuse. In addition, new members of the Committee attended basic and advanced training workshops.

Hearings

The Discipline Committee held three discipline hearings in 2019. Completed decisions, in which findings of professional misconduct were made, are available on the College's website for the following matters:

- [College of Opticians v. Mohammed](#)
- [College of Opticians v. Chow](#)
- College of Opticians v. Sanger (Decision pending, hearing to continue in 2020)
- College of Opticians v. Sanger (hearing date tbd)

INQUIRIES, COMPLAINTS AND REPORTS COMMITTEE

Panel 1

Omar Farouk
Chair, Public Member

Ingrid Koenig
Elected Member

Ed Viveiros
Elected Member

Gordon White
Public Member (until October 18, 2019)

Margaret Osborne
Appointed Member

Daniela Schowalter
Appointed Member

Panel 2

Bryan Todd
Elected Member, Vice-Chair

Neda Mohammadzadeh
Elected Member

Robert Quinn
Appointed Member

Jacalyn Cop-Rasmussen
Public Member

Kevin Cloutier
Appointed Member

Jack Zwicker
Public Member (as of October 7, 2019)

The role of the Inquiries, Complaints and Reports Committee (ICRC) is to review concerns about the conduct and actions of opticians. These concerns come to the ICRC's attention in a number of ways, including complaints from the public, reports from the Registrar, or referrals from the College's Quality Assurance Committee. The ICRC investigates all complaints, and considers all reports that are put before it, and determines whether it is appropriate to refer a matter to the Discipline Committee or Fitness to Practice Committee for a hearing, require some form of remedial or educational activity, or to take no action. The ICRC also reviews information received by the College about unregistered individuals who may be practicing opticianry or referring to themselves as opticians.

Improved Committee Processes

In 2019, the Committee focused on improving its efficiency and modifying its processes to allow for more engagement and interaction with registrants. One of the changes they made was to give registrants who were directed to attend an oral caution the opportunity to provide feedback about what they have learned from the process.

Committee Work

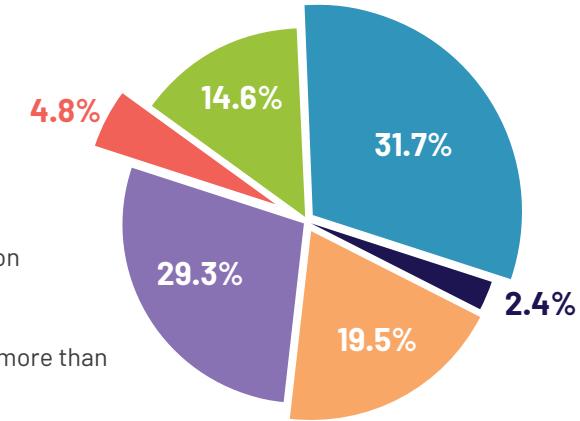


2019 ICRC Outcomes*

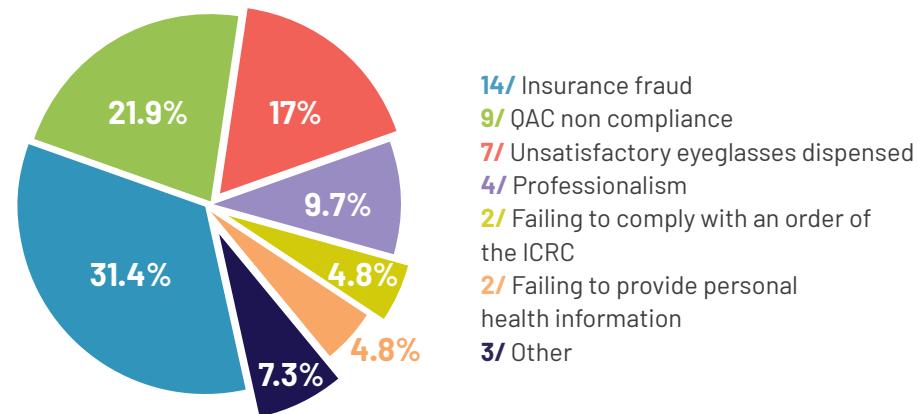
- 13/ Oral Caution
- 6/ Advice
- 2/ Referred to Discipline
- 12/ SCERP
- 8/ Closed with no further action
- 1/ Other (Registrant retired)

*Note that matters may have more than one outcome.

**A SCERP is a Specified Continuing Education and Remediation Program that a registrant may be required by a panel of the Inquiries, Complaints and Reports Committee to complete following the investigation of a complaint or consideration of a report. SCERPs are educational in nature and are meant to assist opticians address a concern or practice issue that was identified by the panel.



Reasons for Complaints and Reports to ICRC (Matters opened in 2019)



Unauthorized Practice

On occasion, the College receives information about individuals who are not registered with the College but who refer to themselves as opticians and who behave as though they are entitled to practise as registered opticians. The College takes steps to investigate these matters, and takes appropriate action, including initiating court proceedings. In 2019, the College received information concerning 10 different optical stores. The College continues to assess the information received to determine next steps.

The Health Professions Appeal and Review Board (HPARB)

The Health Professions Appeal and Review Board (HPARB) is an agency of the government, independent of the College, that is responsible for reviewing the decisions of the ICRC regarding complaints that are not referred to the Discipline Committee or the Fitness to Practice Committee. In 2019, reviews were requested of 2 ICRC decisions, and out of these, 1 is ongoing and the other was withdrawn at the Complainant's request.

QUALITY ASSURANCE COMMITTEE

2019 Committee Members

Derick Summers
Chair, Appointed Member

Dennis Tse
Vice-Chair, Appointed Member

Dorina Reiz
Elected Member

Rob Vezina
Elected Member

David Milne
Public Member
(until September 28, 2019)

Peggy Dreyer
Elected Member
(until February 28, 2019)

Gordon White
Public Member (until October 18, 2019)

Stephen Kinsella
Public Member
(beginning October 7, 2019)

Jack Zwicker
Public Member
(beginning October 7, 2019)

The Quality Assurance (QA) Committee is responsible for developing and maintaining a QA program to ensure the quality of practice of the profession and to promote continuing evaluation, competence and improvement among

opticians. The QA Committee has developed a program that requires opticians to engage in self-assessment and professional development each year through completion of continuing education hours.

On an annual basis, the QA Committee randomly selects a percentage of registrants to randomly participate in the Competency Review and Evaluation (CRE) process. The CRE process is a mechanism for the Committee to monitor an optician's compliance with the QA program, and provides opticians with feedback in order to encourage practice improvements. If selected to participate in the process, the optician must submit their professional portfolio to the College. In addition, some opticians are required to participate in the Multi Source Feedback (MSF) process. This process requires that an optician's patients and colleagues complete surveys about the registrant's performance. Opticians who do not meet the required MSF score are required to undergo a Peer and Practice Assessment. Following the submission of the Professional Portfolio and/or the completion of the MSF process, the QA Committee may require an optician to complete a more in-depth Peer and Practice Assessment.



2019 Competency Review and Evaluation Process

In February 2019, 1039 opticians received notice that they had been randomly selected to participate in this year's Competency Review and Evaluation (CRE) process. This included:

STREAM ONE

747 Opticians were required to submit their 2018 Professional Portfolio

STREAM TWO

283 Opticians were required to submit their 2018 Professional Portfolio to the College and participate in the Multi-Source Feedback (MSF)

9 Opticians were required to complete the Multi-Source Feedback Portion of the CRE only

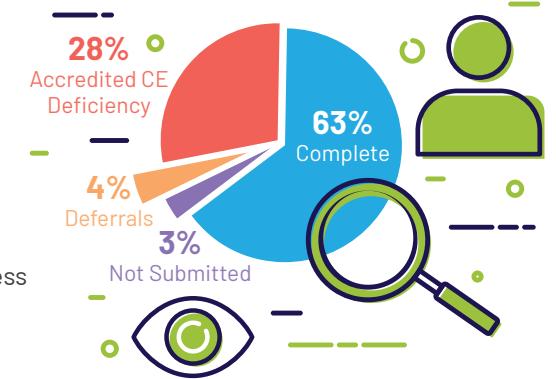
Professional Portfolio Assessment Results

659 Completed Portfolio Requirements

288 Deficient in accredited CE hours

36 Did not submit a professional portfolio

47 Deferred from the process



Multi-Source Feedback Results

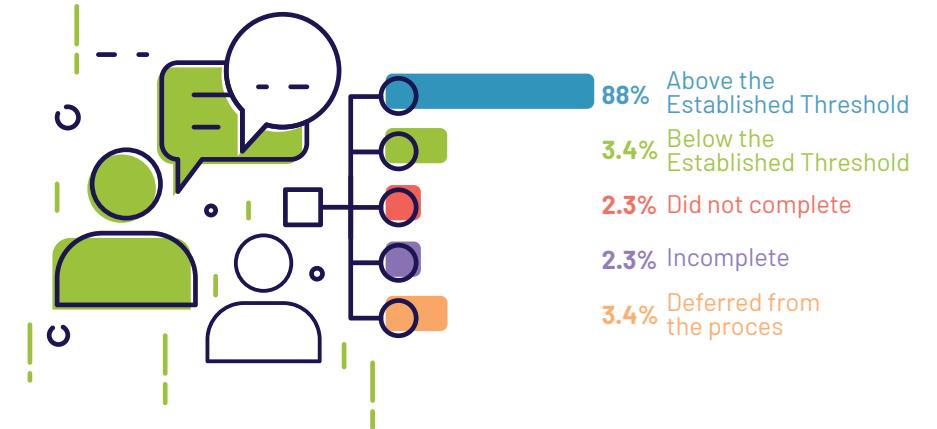
257 Above Established Threshold

10 Below the Established Threshold

7 Did not Complete

7 Incomplete

11 Deferred from the process



Quality Assurance Program Review

The Quality Assurance Committee committed to conducting an evaluation of the current QA program to determine what, if any, changes to the program were necessary. Feedback from registrants who have completed the CRE process was reviewed. The Board approved the following changes to the program, effective January 1, 2020.

PREVIOUS QA REQUIREMENTS

Accredited Hours

- 4 Accredited Contact Lens (CL) hours
- 4 Accredited Eyeglass (EG) hours
- 8 Self-Directed hours linked to a learning goal

Jurisprudence Chapter 1: Professional Boundaries and Sexual Abuse Prevention required once every three years in addition to regular requirements.

Registrants with Refracting status to complete an additional 2 hours pertaining to refraction

WHAT'S NEW IN 2020?

Accredited Hours

- 4 Accredited Contact Lens (CL) hours
- 4 Accredited Eyeglass (EG) hours
- NEW!** • 4 Self-Directed hours (Learning goal no longer required)
- NEW!** • 4 Accredited Professional Growth* (PG) hours

Jurisprudence Chapter 1: Professional Boundaries and Sexual Abuse Prevention required every three years and is counted as a Professional Growth* activity in the year it is taken.

Registrants with Refracting status to complete an additional 2 hours pertaining to refraction

*The Professional Growth (PG) category is a new category of accredited CE, which includes topics associated with professional practice: patient relations, regulatory updates, health and safety, jurisprudence, communications, business management, CPR and first aid.



Quality Assurance Portal

The Quality Assurance Committee developed a new section of the registrant portal which allows opticians to report their annual CE activities and upload their accredited learning activities. Opticians were invited to voluntarily report their CE in 2019. Starting in 2020, it will be mandatory for opticians to report their CE on an annual basis.

Training

All members of the Quality Assurance Committee underwent orientation and training at the first meeting of 2019. In addition, the professional members of the QAC underwent accreditation training at the first meeting of 2019.

Peer and Practice Assessments

College's Peer Assessors completed a total of 10 Peer and Practice Assessments in 2019, which were reviewed by the Committee.

Accreditations

In 2019, the Committee reviewed 97 accreditation requests and accredited a total of 87 new continuing education activities.

Quality Assurance Outreach

In 2019, Quality Assurance Department staff attended four continuing education events to answer questions from opticians about the Quality Assurance program.

REGISTRATION COMMITTEE

Committee Members

Robert Vezina
Chair, Elected Member

John Battaglia
Vice-Chair, Appointed Member

Jacalyn Cop-Rasmussen
Public Member

Omar Farouk
Public Member

Dorina Reiz
Elected Member

Derick Summers
Appointed Member

Robert Quinn
Appointed Member

Registration Appeal Panel

Balbir Dhillon
Elected Member

David Milne
*Public Member
(until September 28, 2019)*

Jack Zwicker
*Public Member
(beginning October 7, 2019)*

Ed Viveiros
Elected Member

The Registration Committee is responsible for reviewing and assessing all applications that do not meet the requirements for registration or that are referred to it by the Registrar. The Committee may require that applicants undergo additional education, assessment or examination requirements, or it may impose terms, conditions and limitations on a Certificate of Registration. The Committee also recommends proposals to Board for changes to registration-related regulations, by-laws, policies and the programs that support the registration processes.

Training

All members of the Registration Committee underwent orientation training as well as training on avoiding bias and conflict of interest at the first Registration Committee meeting of 2019. The Committee also underwent additional training on the Prior Learning Assessment and Recognition (PLAR) assessment process. The PLAR process is a route to registration for applicants who receive training from what are considered non-accredited opticianry education programs in Canada and Internationally.

National Competencies for Canadian Opticians, 4th Edition

The competencies are the entry-to-practice benchmarks that the educational

programs for opticians are built around and that are tested by the National Examination and the Prior Learning Assessment and Recognition (PLAR) process. The National Association of Canadian Opticianry Regulators (NACOR) have developed a revised version of the National Competencies for Canadian Opticians, 4th ed, which were adopted by the Board in May 2019.

NACOR Bridging Modules and Integrated Candidate Scorecard

The Registration Committee adopted new bridging modules for applicants who require upgrading prior to taking the national examinations. The modules were developed by the College of Opticians of British Columbia and universally adopted by opticianry regulators across Canada. The new modules are incorporated into an integrated scorecard, which allows for differentiation between mandatory and optional modules.

Student/Intern Supervision Policy

The Committee approved amendments to the Student/Intern Supervision Policy. Under the amended policy, a registrant wishing to supervise student and intern opticians is required to be actively and currently practising for a minimum of three of the last five years or have a minimum of 750 eyeglass fits within the last five years. The amended

policy also includes a provision for registrants wishing to supervise contact lens fittings.

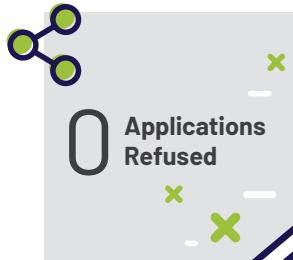
Registration Regulation

The College is currently seeking significant changes to its Registration Regulation. To support one of the changes the College has proposed in the draft regulation, the Registration Committee began development of a Currency Policy which will set out the requirements for opticians who wish to return to practice after a prolonged absence. The work on a Currency Policy is expected to be finalized in 2020.

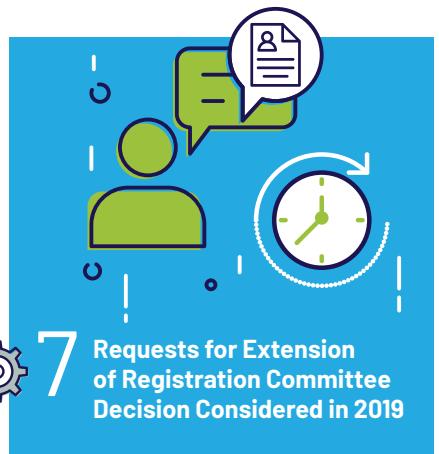
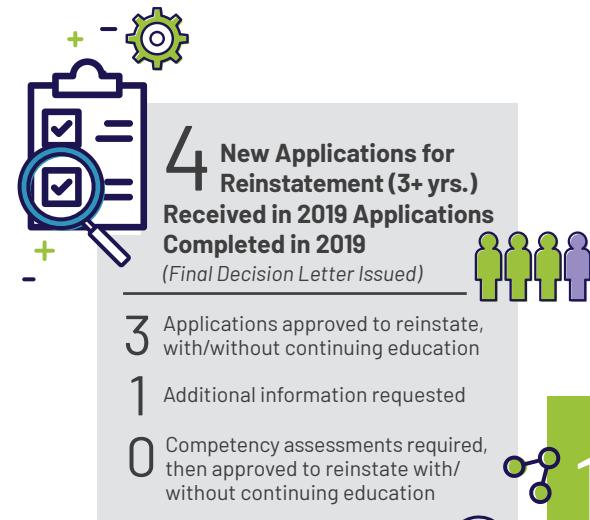
Another proposed change of the Registration Regulation is to move the details of practical experience requirements for registration from regulation into policy. A practicum policy needs to be set before the new Registration Regulation can be enacted. The Registration Committee reviewed a draft practicum policy that reflects the current practical experience requirements in the Regulation. In 2020, the Committee will engage in significant consultations, including consultations with educational institutions, to begin developing an alternative practicum policy based on existing programs.



PLAR Applicants



Other Applications for Registration



STANDARDS OF PRACTICE AD HOC COMMITTEE

2019 Committee Members

John Battaglia
Chair, Appointed Member

Omar Farouk
Vice-Chair, Public Member

Bryan Todd
Elected Member

Daniella Schowalter
Appointed Member

Ingrid Koenig
Elected Member

Peggy Dreyer
*Elected Member
(until February 28, 2019)*

The College is required to develop, establish and maintain programs and Standards of Practice to assure the quality of the practice of the profession of Opticianry. Standards of Practice set out the expectations for how opticians will conduct themselves in their practice and provide the public with clear understanding of the quality of care they should receive from an optician. The Standards of Practice Committee is responsible for reviewing regulatory and opticianry trends and stakeholder input in order to develop and make recommendations to the Board on updating the Standards as necessary.

Updates to the Standards of Practice

At the Board's January 2019 strategic planning session, the Board set a goal of modernizing the Standards of Practice to reflect emerging technology and changing patient preferences. A fulsome review of the Standards was undertaken by the Committee. Suggested updates were proposed in accordance with Board and Committee direction, global trends in opticianry regulation and stakeholder input.

The updated Professional Standards of Practice and Practice Guidelines were approved by the Board on December 3, 2019.



To the Board of College of Opticians of Ontario

Opinion

We have audited the accompanying financial statements of College of Opticians of Ontario which comprise the statement of financial position as at December 31, 2019 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 College of Opticians of Ontario as at December 31, 2019, and the statements of operations, changes in net assets and cash flows for the year ended December 31, 2019 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 entity 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 enterprises,

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

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the Audit of the Financial Statements

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

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

We also:

- » Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- » Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- » 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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity 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.



Chartered Professional Accountants,
Licensed Public Accountants

Richmond Hill, ON
May 11, 2020

STATEMENT OF FINANCIAL POSITION
As at December 31, 2019

ASSETS	2019 IN \$	2018 IN \$
CURRENT		
Cash	3,314,442	2,939,505
Short-term investments (Note 4)	3,364,020	3,561,847
Interest receivable	22,686	9,334
Prepays	25,584	25,282
	<u>6,726,732</u>	<u>6,535,968</u>
CAPITAL ASSETS (NOTE 5)	401,246	354,715
	7,127,978	6,890,683
LIABILITIES		
CURRENT		
Payables and accrued liabilities	111,221	327,259
Harmonized sales tax payable	288,131	279,687
Deferred registration fees	2,673,568	2,489,024
	<u>3,072,920</u>	<u>3,095,970</u>
NET ASSETS (Note 3)		
Restricted		
Reserve for Funding of Therapy or Counselling	96,360	96,360
Unrestricted		
Invested in capital assets	401,246	354,715
Operating contingency	1,300,000	1,300,000
Unauthorized Practice contingency	500,000	500,000
Premises contingency	650,000	650,000
Strategic initiatives contingency	200,000	200,000
General reserve	907,452	693,638
	<u>4,055,058</u>	<u>3,794,713</u>
COMMITMENT AND CONTINGENCIES (NOTES 8 AND 9)	7,127,978	6,890,683

STATEMENT OF OPERATIONS
For the Year Ended December 31, 2019

REVENUE	2019 IN \$	2018 IN \$
Examination fees	136,185	143,850
Interest income	81,847	54,818
Intern and student registration fees	47,034	44,145
Miscellaneous income	75,936	60,824
Opticians registration fees	2,914,059	2,724,425
	<u>3,255,061</u>	<u>3,028,062</u>
EXPENDITURES		
Amortization of capital assets	98,017	92,451
Audit	13,875	13,250
Committee expenses	3,223	3,345
Communications	18,460	36,339
Computer maintenance, website and database hosting	64,750	66,141
Consulting	36,589	63,582
Board and committee - See schedule	229,698	199,971
Database development	145,463	130,524
Education and development	40,891	6,136
Equipment rental and maintenance	11,116	9,396
External personnel	73,954	77,453
External relations	51,067	32,157
Extraneous discipline expenditures	3,970	10,664
General office	258,249	260,170
Insurance	4,822	8,967
Investigator	63,104	15,247
Legal	275,077	248,952
Premises rent	224,597	224,401

Printing and postage	28,848	33,562
Quality assurance portfolio	61,416	57,434
Salaries and benefits	1,260,396	1,094,678
Seat fees and advertising	16,609	32,528
Telephone and fax	10,525	9,821
	<u>2,994,716</u>	<u>2,727,169</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>260,345</u>	<u>300,893</u>

STATEMENT OF CHANGES IN NET ASSETS
For the Year Ended December 31, 2019

	INTERNALLY RESTRICTED FUNDS (\$)	INVESTED IN CAPITAL ASSETS (\$)	UNRESTRICTED FUNDS (\$)	2019 TOTAL (\$)	2018 TOTAL (\$)
Beginning of year	96,360	354,715	3,343,638	3,794,713	3,493,820
Excess of revenue over expenditures	-	(98,017)	358,362	260,345	300,893
Investments in capital assets	-	144,548	(144,548)	-	-
End of year	96,360	401,246	3,557,452	4,055,058	3,794,713

STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2019

NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES	2019 IN \$	2018 IN \$
OPERATING		
Excess of revenue over expenditures	260,345	300,893
ITEM NOT AFFECTING CASH		
Amortization of capital assets	98,017	92,451
	<u>358,362</u>	<u>393,344</u>
CHANGES IN NON-CASH WORKING CAPITAL		
Interest receivable	(13,352)	5,814
Prepays	(302)	3,331
Payables and accrued liabilities	(216,038)	193,189
Harmonized sales tax payable	8,444	76,439
Deferred registration fees	184,544	384,735
	<u>(36,704)</u>	<u>663,508</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(144,548)	(33,692)
Purchase of short-term investments	197,827	541,055
	53,279	507,363
NET INCREASE (DECREASE) IN CASH	374,937	1,564,215
CASH, BEGINNING OF YEAR	2,939,505	1,375,290
CASH, END OF YEAR	<u>3,314,442</u>	<u>2,939,505</u>

1. ORGANIZATION AND NATURE OF BUSINESS

The College of Opticians of Ontario (the "College") was incorporated without share capital as a not-for-profit organization under the laws of Ontario for the purpose of assuring public protection in the practice of opticianry and is responsible for administering and enforcing the Regulated Health Professions Act and the Opticianry Act. Accordingly, it is not required to pay income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of accounting

These financial statements are prepared using an accrual basis of accounting which recognizes the effect of transactions and events in the period in which the transactions and events occur, regardless of whether there has been a receipt or payment of cash or its equivalent. Accrual accounting recognizes a liability until the obligation(s) or condition(s) underlying the liability is partly or wholly satisfied. Accrual accounting recognizes an asset until the future economic benefit underlying the asset is partly or wholly used or lost.

Revenue recognition

The College follows the deferral method of accounting for registration fees. The College primarily receives revenue from annual registration fees from its members and is recognized as revenue in the calendar year. Deferred registration fees are represented by amounts received before year end for licensing in the next year. In addition revenue from examination fees are recognized in the year they are earned. Interest income is recorded on an accrual basis as earned.

Financial Instruments

Financial instruments are recorded at fair value on initial recognition. All financial instruments are subsequently measured at amortized cost on a straight-line basis, unless management has elected to carry the instruments at fair value. The College has not designated any financial asset or financial liability to be measured at fair value.

Transaction costs incurred on the acquisition of financial instruments are expensed as incurred.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the College determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the College expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

Financial assets measured at amortized cost on straight-line basis include cash, short-term investments, interest receivable and prepaids.

Financial liabilities measured at amortized cost on a straight-line basis include payables and accrued liabilities, harmonized sales tax payables and deferred registration fees.

Capital Assets

The costs of capital assets are capitalized upon meeting criteria as a long term asset for recognition as a capital asset, otherwise costs are expensed as incurred. The cost of a capital asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates:

- Computer equipment 30% declining balance
- Furniture and fixtures 20% declining balance
- Leasehold improvements 5 years straight line

Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the year.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Adjustments are reported in earnings in the period in which they become known. Significant items subject to such estimates and assumptions include useful life of capital assets and accrued liabilities. Actual results could differ from those estimates.

Impairment of long lived assets

Capital assets and other assets subject to amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value of an asset

may not be recoverable. Impairment is assessed by comparing the carrying amount of an asset to be held and used with the total of the undiscounted cash flows expected from its use and disposition. If the asset is impaired, the impairment loss to be recognized is measured by the amount by which the carrying amount of the asset exceeds its fair value, generally determined on a discounted cash flow basis. Any impairment results in a writedown of the asset and a charge to income during the year. An impairment loss is not reversed if the fair value of the related long-lived asset subsequently increases.

3. NET ASSETS

The financial statements have been prepared in a manner which segregates net assets balances and have been allocated by Executive Committee as follows:

RESTRICTED	2019 IN \$	2018 IN \$
Reserve for Funding of Therapy or Counselling	<u>96,360</u>	<u>96,360</u>
UNRESTRICTED	2019 IN \$	2018 IN \$
Invested in capital assets	401,246	354,715
Operating contingency	1,300,000	1,300,000
Unauthorized Practice contingency	500,000	500,000
Premises contingency	650,000	650,000
Strategic initiatives contingency	200,000	200,000
General reserve	<u>907,452</u>	<u>693,638</u>
	4,055,058	3,794,713

Reserve for Funding of Therapy or Counselling: As per legislative requirements, funds have been put aside for the funding of sexual abuse therapy. Board has set aside an amount equal to six (6) times the maximum amount which can be granted to a patient seeking therapy for sexual abuse.

Capital assets: Are reflected on the statement of financial position and include leaseholds, computers, furniture and fixtures that are utilized in the day-to-day operations of the College.

Operating contingency: Represents six (6) months' projected operating expenses.

Unauthorized practice contingency: As part of its Strategic Plan, the College is committed to prosecuting unauthorized practice. The fund is reduced to reflect legal expenses as incurred that are specifically attributed to ongoing unauthorized practice matters.

Premises contingency: With the completion of the office move it is recommended that funds be accumulated in a premises contingency fund to address requirements at the end of the current lease ranging from a lease extension with premises refurbishment, moving to a new premise and associated leasehold improvements or the possible purchase of a premise.

Strategic initiatives contingency: Board has set aside this amount to support the College's new Strategic Plan 2020-2022. While funds will be allocated in the budget for activities that support initiatives such as Board governance reform, the contingency fund will be directed to any unforeseen directives issued by the government.

General reserve: This fund represents the general reserve and is the remainder of the surplus funds after the other restricted and unrestricted amounts are taken into consideration. These funds can be used for any unexpected or unbudgeted items including the implementation of new legislative changes.

All allocations for above specified contingencies were approved by the Executive Committee.

4. SHORT-TERM INVESTMENTS

Short term investments are held in an investment account with BMO Nesbitt Burns and comprise of six guaranteed investment certificates all with maturity dates of August 31, 2020 (2018 - February 22, 2019) and bear interest between 2.11% and 2.18% (2018 - between 2.15% and 2.20%), which when combined total \$3,139,638 (2018 - \$500,000). The remaining balance of \$224,382 (2018 - \$3,061,847) is held in a high interest savings account with interest which fluctuates with prime rate.

The financial statements include all accrued interest earned to December 31, 2019.

5. CAPITAL ASSETS

	COST (\$)	ACCUMULATED DEPRECIATION (\$)	2019 IN \$	2018 IN \$
Furniture and fixtures	442,343	309,938	132,405	161,275
Computer equipment	250,103	224,089	26,014	17,911
Leasehold	370,120	127,293	242,827	175,529
	1,062,566	661,320	401,246	354,715

6. BANK INDEBTEDNESS

As at December 31, 2019 the College has an unused unsecured credit facility of a \$100,000 Operating Line of Credit at prime rate plus 1%. Prime rate at year-end was 3.95%.

7. FINANCIAL INSTRUMENTS

The College is exposed to various financial risks through transactions in financial instruments. There is exposure to the following risks:

Risk and concentration of risks

(a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The College does not have significant exposure to credit risk since all revenue is generated from members and received in advance of the fiscal year. There has been no change in the risk assessment from 2018.

(b) Liquidity risk:

Liquidity risk is the risk that the College will encounter difficulty in meeting its obligations associated with financial liabilities. The College is exposed to liquidity risk mainly in

respect of its payables and accrued liabilities. Cash flow from operations provides all of the College's cash required to meet its obligations.

There has been no change in the risk assessment from 2018.

(c) Market risk:

Market risk is the risk that fair value or future cash flows of financial instruments will fluctuate as a result of market factors. Market factors include three types of risk: currency risk, interest rate risk and other price risk.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instruments will fluctuate because of changes in foreign exchange rates. The College is not exposed to currency risk. There has been no change in the risk assessment from 2018.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College exposed to interest rate risk on its term deposits. The College manages this risk by holding exclusively guaranteed investment certificates and staggering the terms of the investments held.

There has been no change in the risk assessment from 2018.

Other price risk

Other price risk is the risk that the fair value or future cash flows of financial instruments will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factor affecting all similar financial instruments traded in the market. The College is not exposed to other price risk. There has been no change in the risk assessment from 2018.

8. COMMITMENTS

The College has entered into agreements to lease its premises and office equipment. The existing premises lease commence on July 1, 2017 for a ten year period. The annual rent of premises consists of a minimum base rent plus operating expenses, realty taxes and hydro charges for that period. Minimum base rent payable for premises and equipment in aggregate is as follows:

	PREMISES IN \$	EQUIPMENT \$	TOTAL \$
2020	105,710	9,920	115,630
2021	105,710	9,920	115,630
2022	112,918	7,440	120,358
2023	120,125	-	120,125
2024	120,125	-	120,125
2025	120,125	-	120,125
2026	120,125	-	120,125
2027	60,062	-	60,062
	864,900	27,280	892,180

9. CONTINGENT LIABILITY

The College is listed as a co-defendant in a Statement of Claim against it in the sum of \$1,500,000. This is being vigorously defended by the College and in the opinion of Management even should there be any potential liability that might be awarded at the resolution of the claim, there is sufficient insurance coverage to fully cover it.

10. SUBSEQUENT EVENT

Subsequent to the year ended December 31, 2019, the COVID-19 pandemic has caused significant negative impact to the global financial market. The College continues to monitor and assess the impact on its operating activities. The potential impact is uncertain, and it is difficult to reliably measure the extent of the COVID-19 pandemic on future financial results.

SCHEDULE OF BOARD AND COMMITTEE EXPENDITURES

For the year ended December 31, 2019

	HONORARIA	EXPENSES	2019 TOTAL \$	2018 TOTAL \$
STATUTORY / BY-LAW COMMITTEES				
Board	56,126	34,927	91,053	68,430
Discipline	20,338	18,375	38,713	28,845
Executive	3,075	3,948	7,023	14,073
Governance	7,494	2,190	9,684	9,997
ICRC / Complaints	16,450	8,737	25,187	28,427
Patient Relations	2,650	1,540	4,190	6,814
Quality Assurance	20,020	7,022	27,042	22,075
Registration	10,046	4,993	15,039	19,347
AD-HOC COMMITTEES				
Miscellaneous Ad hoc	6,340	5,427	11,767	1,963
	142,539	87,159	229,698	199,971



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