



College of  
Opticians  
of Ontario

# 2021 ANNUAL REPORT



## OUR VISION

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



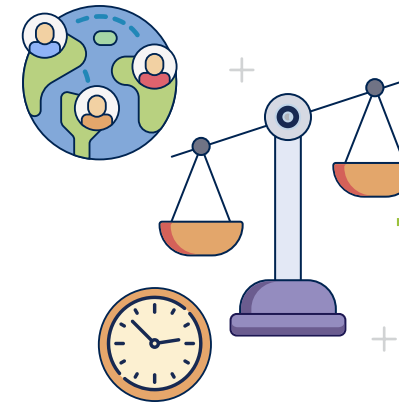
## OUR MISSION

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



## OUR VALUES

Creating a safe culture and relationships built on trust.



### **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.

### **EQUITY**

Promoting equitable access and opportunity in all decisions, free of bias and discrimination, in all policies and services.

### **RESPECT**

Demonstrating thought and compassion in all interactions with patients, registrants, colleagues and stakeholders.

### **DIVERSITY**

Celebrating the diversity of ideas and people.

# TABLE OF CONTENTS

|                                       |                             |   |                             |
|---------------------------------------|-----------------------------|---|-----------------------------|
| 5                                     | 12                          | 20  | 32                          |
| About the College                     | Executive Committee         | Inquiries, Complaints & Reports Committee | Statistical Report          |
| 6                                     | 14                          | 23  | 34                          |
| Board Members                         | Patient Relations Committee | Quality Assurance Committee               | Clinical Practice Committee |
| 8                                     | 16                          | 28  | 36                          |
| Chair's Message                       | Governance Committee        | Competency Review & Evaluation Process    | Auditors Reports            |
| 10                                    | 18                          | 31  |                             |
| Diversity, Equity & Inclusion Message | Discipline Committee        | Registrations Committee                   |                             |

## 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

Opticians are health professionals trained to interpret prescriptions prepared by physicians and optometrists to supply, fit and dispense eyeglasses, contact lenses and other vision aids. Opticians are often referred to as the “pharmacists of eye care”: they do not perform eye exams nor prescribe, but they can fill your prescription. Opticians in Ontario are regulated by the College of Opticians of Ontario. Only those registered are entitled to perform the Controlled Act of Dispensing.

## PROFESSIONAL MEMBERSHIP

### Total Registration

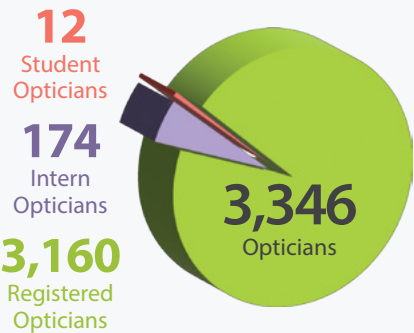
In 2021, 3160 opticians registered with the College of Opticians of Ontario. This includes newly registered opticians, reinstatements and renewed certificates of registration.

### Total registration by source of diploma

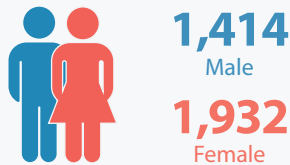
2753// Ontario  
356// Canada - other Provinces  
51// International

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

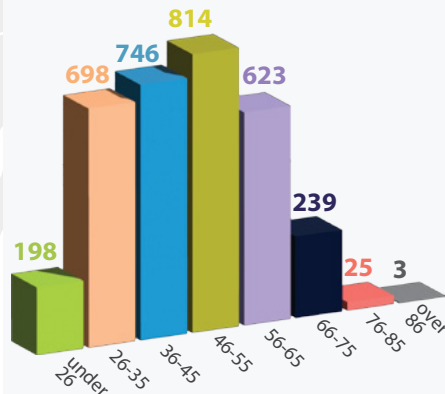
## REGISTRANTS



## REGISTRANTS GENDER




## REGISTRANTS AGE





# COLLEGE OF OPTICIANS OF ONTARIO

## BOARD MEMBERS 2021



**Bryan Todd**  
Chair, RO,  
Elected Member




**Stephen Kinsella**  
Vice Chair,  
Public Member



**Diana Bristow**  
Public Member



**Omar Farouk**  
Public Member



**Amber Fournier**  
RO  
Elected Member



**Peggy Judge**  
Public Member




**Ingrid Koenig**  
RO  
Elected Member



**Elsa Lee**  
RO  
Elected Member



**Samir Modhera**  
RO  
Elected Member



**Neda Mohammadzadeh**  
RO  
Elected Member



**Dorina Reiz**  
RO  
Elected Member



**Mike Smart**  
RO  
Elected Member



**Henry Wiersema**  
Public Member

### ADMINISTRATION

**Fazal Khan**  
RO, Registrar, CEO

**Amy Stein**  
Deputy Registrar and General Counsel


### APPOINTED MEMBERS



**Jay Bhatt**  
RO




**Kevin Cloutier**  
RO




**Tonya Nahambin**  
RO



**Dennis O'Hagan**  
RO



**Margaret Osborne**  
RO



**Robert Quinn,**  
RO




**Behzad Safati**  
RO



**Daniela Schowalter**  
RO



**Derick Summers**  
RO



**Robert Vezina**  
Discipline only  
Appointed Member, RO



**Gord White**  
Public Member



## BOARD OF DIRECTORS OF THE COLLEGE OF OPTICIANS OF ONTARIO 2021

### *Chair's Message*

*2021 presented many challenges for registrants as the pandemic continued, like so many others, Ontario opticians continued to care for their families while meeting the demands of their work. Many opticians were flexible and innovative, and found ways to adapt their practice in order to continue to meet the needs of patients. Some of these strategies included providing virtual care and home delivery in order to keep everyone safe.*

The Board of Directors and College staff continue to work to support Ontario Opticians through regular communication by eblast, timely updates on the COVID-19 page of the website, and on social media. The return to practice guidelines and FAQs were also updated as information became available about legislative changes affecting registrants.

In spite of the challenges we faced in 2021, the College of Opticians managed to continue to pursue our strategic goals. Some of the highlights of the last year include:

- **Diversity, Equity and Inclusion:** In 2021, the Board of Directors approved the Diversity, Equity, and Inclusion strategic goals plan which complements the existing strategic priorities for 2020 – 2022.

- **Registration Fees:** Due to the impact that the COVID-19 pandemic has had on opticians, the Board considered a proposal from the Finance Committee for registration fee rates for the 2022 and 2023 renewal year. Previously, in 2021, the board approved a \$250 fee reduction as part of a pandemic relief plan. In 2021, the Board approved a phased approach, restoring fees to pre-pandemic levels over a two-year period, with a 50% correction applied in 2022 and the remainder in 2023.
- **Quality Assurance:** Registrants can now submit their Quality Assurance requirements entirely online and can sign into the registrant portal and access the Jurisprudence Handbook using one set of credentials.
- **Increased access to Information in French:** The college has expanded the information available in French including the translation of a chapter of the Jurisprudence Handbook to French
- **Commitment to Board Governance:** Throughout 2021, the board continued to work on developing its governance culture through a series of online training sessions.

I am proud of what we have accomplished as an organization over the last year. With my term coming to an end in December of 2021, I have had the opportunity to reflect on my work as part of the College of Opticians since 1994. It has truly been an honour and a privilege to serve as President/Chair. I would like to take this opportunity to say thank you to the past and present members of the board and especially the Registrar and staff of the College/Board of Opticians of Ontario.

Bryan Todd  
*RO, Chair*



# DIVERSITY, EQUITY AND INCLUSION PLAN

In 2021, The COO board and staff built on the extensive work and training completed in 2020 around diversity, equity and inclusion by formalizing its diversity, equity and inclusion goals within its existing strategic plan, and continuing to collaborate with system partners to build a more equitable organization and healthcare system. As an organization, the College has explored ways to encourage diversity and remove barriers to participation.



Use this QR code to see the College's DEI strategic plan. ▶

The college focused on Cultural Safety and Humility, adding land acknowledgements to each meeting and incorporating an extensive Cultural Safety and Humility Training program

to our board training for the year. In addition, staff observed Orange Shirt Day on September 30, 2021, the National Day of Remembrance for victims of Indian Residential schools in Canada, as well as the first federal National Day for Truth and Reconciliation. The College was closed for regular business and hosted a training workshop for staff to come together as a group to engage with what Truth and Reconciliation means for us as individuals and as an organization.

As a regulator, the College has committed to examining its processes and policies to make sure that an equitable lens is applied. The College has developed materials and resources for opticians that will help support them in their practice and build their knowledge in order to deliver opticianry care in a way that demonstrates respect, cultural competence, and empathy. A key piece

of this was the development of a Jurisprudence module focused on Diversity, Equity and Inclusion. Opticians can complete the DEI Module once every 3 years as a Professional Growth activity.

For more information about the College's commitment to DEI, use this QR code to see the COO's statement regarding Diversity, Equity, and Inclusion. ▶





# EXECUTIVE COMMITTEE

## 2021 COMMITTEE MEMBERS

**Bryan Todd**  
Chair, RO, Elected Member

**Stephen Kinsella**  
Vice-Chair, Public Member

**Omar Farouk**  
Public Member

**Ingrid Koenig**  
RO, Elected Member

**Dorina Reiz**  
RO, Elected Member

## NUMBER OF MEETINGS:

In 2021, the Committee had 8 Executive meetings.

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 works in collaboration with the Chair and the Registrar to set the agenda for the board and conducts an annual performance review of the Registrar.

### 1. GENERAL BUSINESS

#### **Executive Committee Self Evaluation**

At the September meeting, The Executive Committee reviewed the results of 2020 committee self-evaluation. It was determined that a comprehensive orientation session should be provided for the Executive Committee in January of each year.

#### **Registrar’s Evaluation Process**

In 2021, the Executive Committee pilot tested a new process for the Registrar’s Evaluation. The Executive Subcommittee, made up of the Chair, the Vice Chair and one member at large of the Executive Committee, is responsible for carrying

out the Registrar, CEO’s annual performance review. The Registrar’s review was conducted in accordance with Registrar, CEO Performance Evaluation Process Policy and was completed with input from all board members using a confidential survey.

#### **Proposed Public Register By-Law Amendments Stakeholder Feedback**

The Executive Committee reviewed stakeholder feedback regarding two proposed changes to the public register: 1) Information on the Public Register about Suspension and Practice Restrictions; and 2) Preferred name on the Public Register. The committee recommended at the May meeting that the Board approve the proposed by-law changes.

### 2. EXERCISE OF BOARD POWERS IN BETWEEN MEETINGS

Under section 12 of the Health Professions Procedural Code, the Executive Committee has all of the powers of the Board with respect to any matter that, in the Committee’s opinion, requires immediate attention, other than the power to make, amend or revoke a regulation or by-law. Where the Executive Committee exercises this power, it must report on its actions to the Board at its next meeting.



On May 28, The Executive Committee approved updates to the COVID-19 Return to Practice Guidelines based on the recommendations of the Clinical Practice Committee. This was reported to the Board on October 4, 2021. The changes made to the Return to Practice Guideline reflected updated provincial and/or public health guidelines with respect to cleaning and disinfecting protocols.

### 3. FINANCE COMMITTEE

**Review of Financial Statements and Financial Auditor Recommendation**  
At each meeting, the Executive reviewed the financial variance report. The Executive Committee also reviewed the draft audited financial statements as prepared and presented by Grewal Guyatt, Chartered Professional Accountants. Based on their review, the committee recommended that the

board approve the financial variance reports and the audited financial statements.

In 2021, the Executive continued, for the second year, to use the auditor assessment tool. The tool is a means of assessing the auditor’s independence, objectivity and professional skepticism; the quality of the engagement team; and the quality of the communications and interactions with the external auditor.

#### **2022 Budget**

The Committee reviewed the draft 2022 budget at the November 2021 meeting and presented it to the board for approval at the December 2021 meeting.

#### **2022-2023 Registration Fees – Proposed By-Law Amendment**

The Executive Committee met in June to review initial feedback received on the 2022 registration fee proposal.

Based on that feedback, the committee determined to circulate a second fee proposal for stakeholder feedback. The Committee reviewed the final feedback on both proposals at their meeting in August, and based on that feedback, made a recommendation to the board at their August 2021 meeting to adopt the second proposal which set out phased in approach to returning to full fees, with half of the fee correction applied in 2022 and the second half of the fee correction applied in 2023.

*Submitted by:*  
Bryan Todd  
Chair

# PATIENT RELATIONS COMMITTEE

## 2021 COMMITTEE MEMBERS

**Jay Bhatt**  
Appointed Member, Chair

**Neda Mohammadzadeh**  
Elected Member, Vice-chair

**Murray Angus**  
Public Member

**Elsa Lee**  
Elected Member

**Tonya Nahmabin**  
Appointed Member

**Daniela Schowalter**  
Appointed Member

**Henry Wiersema**  
Public Member

## NUMBER OF MEETINGS

In 2021, the Patient Relations Committee had two meetings.

## TRAINING

All members of the Patient Relations Committee underwent orientation and training at the first Patient Relations Meeting of 2021.

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.

## REPORT

### Jurisprudence Handbook Updates

The Committee reviewed and updated the questions following best practices relating to the Professional Boundaries and Sexual Abuse Prevention chapter of the Jurisprudence Handbook. The chapter and revised test questions were uploaded to the online jurisprudence tool.

### Code of Ethics Updates

The Committee reviewed and discussed proposed updates to Code of Ethics

in an effort to make the document clearer and more relational. The new updates also incorporated the Board’s refreshed core values, in particular with respect to diversity, equity and inclusion. After inviting registrants and other stakeholders for feedback, the Committee recommended the updates to the Board and it was approved at their October meeting.

### Regulatory Amendment for Treating Spouses Exemption

The Patient Relations Committee brought a draft regulatory amendment to the board with a recommendation to approve the proposal for stakeholder feedback. This regulation would exempt spouses from the definition of “patient” for the purposes of the sexual abuse provisions of the Regulated Health Professions Act (RHPA). The Committee reviewed the feedback, made recommendations to the Board and the regulatory amendment was sent to the Ministry of Health for review and consideration.

### Submitted by:

Jay Bhatt, Chair, Appointed Member  
Deidre Brooks, Manager, Patient Relations and Governance





# GOVERNANCE COMMITTEE

## 2021 COMMITTEE MEMBERS

**Diana Bristow**  
Public Member, Chair

**Gord White**  
Public Appointed Member,  
Vice-chair

**Murray Angus**  
Public Member

**Kevin Cloutier**  
Appointed Member

**Amber Fournier**  
Elected Member

**Ingrid Koenig**  
Elected Member

**Robert Quinn**  
Appointed Member

## NUMBER OF MEETINGS

In 2021, the Governance Committee held four meetings.

## TRAINING

All members of the Governance Committee underwent orientation and training at the first meeting of the year.

The Governance Committee ensures that the Board fulfills its legal, ethical and functional responsibilities through adequate policy development, Board development strategies, training programs, the monitoring of Board activities and evaluation of the Board and Committee performance.

### 2021 Board Self-Assessment Evaluation Results

The Committee reviewed the results of the 2021 Board Self-Assessment Evaluations at the beginning of the year and formulated an action plan for the Board’s consideration.

### Board Policy Review Schedule (Appendix 2)

The Committee reviewed the following policies in accordance with the schedule set out in Appendix 2 to the Policy Governance Manual, and recommended amendments to the Board where appropriate:

1. Registration Terms of Reference Policy
2. Fitness to Practice Terms of Reference Policy
3. Quality Assurance Terms of Reference Policy
4. Clinical Practice Terms of Reference Policy
5. Human Resources and Relations Policy
6. Board Terms of Reference Policy
7. Asset Protection Policy

8. Investment Policy
9. Delegation to the Registrar Policy
10. Registrar, CEO Job Products Policy
11. Registrar, CEO Position Description Policy
12. Relationship with the Public and Beneficiaries Policy
13. Registrant Relations Policy
14. Board and Committee Principles Policy

### Competency Framework for Elected, Appointed and Public Appointed Members

The Committee recommended and the Board approved a new competency framework for elected members and committee members for the purpose of assessing their eligibility for election and committee appointments. Potential candidates had to demonstrate five behavioural competencies. These competencies aimed at ensuring that the best possible slate of registrants complemented the Board and COO’s committees and enabled them to function optimally as a whole.

### Third Party Assessment of the Board’s Effectiveness every Three Years

The Committee recommended and the Board approved implementing a process for regular third-party assessments of the Board’s effectiveness. This evaluation will yield meaningful and reliable feedback on the Board’s performance from an objective third party, over and above what can be gleaned from a self-evaluation process. It will also demonstrate accountability and a desire for continuous improvement as well as allow for alignment with expectations set by the Ministry.

### Board and Committee Self-Evaluations process run in-house

The Committee announced that the Ontario Hospital Association will be pausing the offering of its tool for 2021. The College’s administrative team ran the self-evaluation process in-house in 2021 and the Governance Committee will revisit the administration of the tool in 2022.

### Updates to the Fiduciary Acknowledgment and a new Conflict of Interest Questionnaire

The Committee recommended and the Board approved updating the fiduciary acknowledgment and the creation of a

new conflict of interest questionnaire to be filled out prior to every board meeting. These enhancements ensure that the College is meeting best practices with respect to the avoidance of conflicts of interest and other fiduciary obligations. The Governance Committee will continue to make recommendations to the Board based on provincial and national trends and best practices with respect to governance in regulation and the changing needs of the public and what it expects of its regulator.

*Submitted by:*  
Diana Bristow, Public Member, Chair  
Deidre Brooks, Manager, Patient Relations and Governance

# DISCIPLINE COMMITTEE

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.

## ELECTED MEMBERS

- Ingrid Koenig, RO
- Neda Mohammadzadeh, RO
- Dorina Reiz, RO
- Samir Modhera, RO
- Bryan Todd, RO
- Mike Smart, Vice-Chair, RO
- Amber Fournier, RO
- Elsa Lee, RO

## PUBLIC MEMBERS

- Diana Bristow
- Omar Farouk
- Stephen Kinsella
- Diana Bristow
- Henry Wiersema
- Peggy Judge
- Murray Angus

## APPOINTED NON-BOARD MEMBERS

- Derick Summers, Chair, RO
- Daniela Schowalter, RO
- Kevin Cloutier, RO
- Jay Bhatt, RO
- Robert Quinn, RO
- Gord White,
- Rob Vezina, RO (until July 7)
- Margaret Osborne, RO
- Tonya Nahmabin, RO
- Behzad Safati, RO
- Dennis O’Hagan, RO

### Committee Mandate

The Discipline Committee holds hearings into specified allegations of professional misconduct or incompetence that are referred by the Inquiries, Complaints and Reports Committee.

### Committee Highlights

On April 9, 2021, two members of the Committee attended a basic Discipline Committee training workshop and on April 30, 2021 one member of the Committee attended an advanced Discipline Committee training workshop via videoconference put on by the Health Profession Regulators of Ontario (HPRO).

On October 1, 2021, one member of the Committee attended a basic Discipline Committee training workshop. On October 7, 2021, two members of the Committee attend an advanced Discipline Committee training workshop via videoconference put on by the Health Profession Regulators of Ontario (HPRO).

### Hearings

In 2021, a panel of the Discipline Committee held hearings in the following matters:

| Matter   | Hearing Date     |
|--|------------------|
| College of Opticians v. Sanger (Penalty Hearing) | January 11, 2021 |
| College of Opticians v. Truong                   | January 12, 2021 |

A copy of the following 2021 Discipline Committee decisions in which findings of professional misconduct were made, are available on the College’s website:

| Matter                         | Decision Date    |
|--------------------------------|------------------|
| College of Opticians v. Tsan   | January 14, 2021 |
| College of Opticians v. Sanger | January 26, 2021 |
| College of Opticians v. Truong | April 29, 2021   |

The following matters were referred to the Discipline Committee in 2021:

| Matter                            | Decision Date     |
|-----------------------------------|-------------------|
| College of Opticians v. Sanger    | TBD               |
| College of Opticians v. Heeremans | TBD               |
| College of Opticians v. Bodington | February 15, 2022 |
| College of Opticians v. Sheidaei  | TBD               |

Use these QR codes to see the following 2021 Discipline Committee decisions:

College of Opticians v. Tsan



College of Opticians v. Truong



College of Opticians v. Sanger



Submitted by:

Derick Summers, Chair  
Raj Bhatti, Manager, Professional Conduct

# INQUIRIES, COMPLAINTS AND REPORTS COMMITTEE

## PANEL 1

**Omar Farouk**  
Chair, Public Member

**Elsa Lee**  
RO, Elected Member

**Amber Fournier**  
RO, Elected Member

**Samir Modhera**  
RO, Elected Member

**Behzad Safati**  
RO, Appointed Member

**Gord White**  
Appointed Member

## PANEL 2

**Kevin Cloutier**  
Vice Chair, RO, Appointed Member

**Ingrid Koenig**, RO, Elected member

**Margaret Osborne**, RO, Appointed Member

**Peggy Judge**, Public Member

**Stephen Kinsella**, Public Member

## Committee Mandate

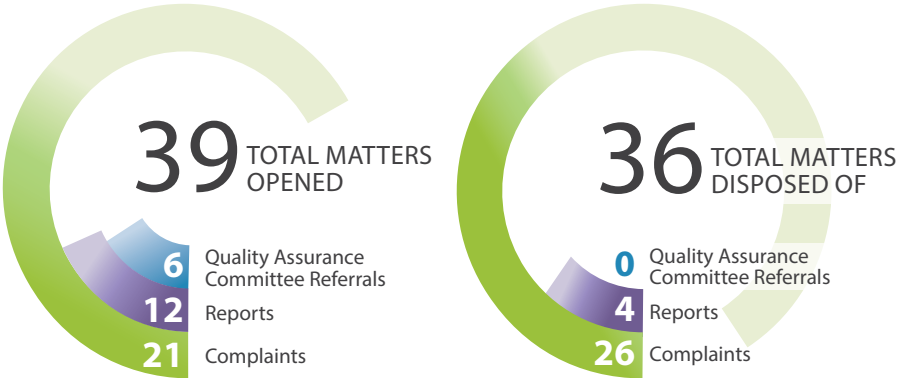
The role of the Inquiries, Complaints and Reports Committee (ICRC) is to review concerns about the conduct and actions of opticians. These concerns come to the ICRC’s attention in a number of ways, including complaints, reports from the Registrar, or referrals from the College’s Quality Assurance Committee. 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 take no action. The ICRC also reviews information received by the College about unregistered individuals who may be practising opticianry or referring to themselves as opticians.

## 2021 Committee Highlights

On February 1, 2021, the committee had a general orientation and training session, which included presentations from Amy Stein (General Counsel), and Rebecca Durcan from Steinecke Maciura LeBlanc. In addition, the committee directed that all oral cautions continue to be delivered virtually until the end of the year due to the COVID-19 pandemic. The committee committed to revisiting the issue in early 2022.

On August 26, 2021, the ICRC attended a two-hour training session with Dean Benard, President of Benard + Associates. Dean’s session included training on the investigations process, decision making, as well as an overview of the format and layout of investigation reports.

## Committee Work



\*Note that dispositions may include one or more of the options listed below

| 2021 ICRC Dispositions<br>(note that matters may have more than 1 disposition) | Complaints | Reports | QAC |
|--|------------|---------|-----|
| Closed with no further action  | 11         | 1       | -   |
| Oral Caution   | 2          | 1       | -   |
| Specified Continuing Education or Remediation Program                          | 2          | 1       | -   |
| Advice   | 10         | -       | -   |
| Complaint withdrawn by the Registrar   | -          | -       | -   |
| Referred to Discipline   | 2          | 2       | -   |
| Other (Undertaking)  | 1          | -       | -   |



**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 2021, the College received information concerning 3 different optical stores. The College is currently finalizing various compliance packages and cease and desist letters, which will be sent to each applicable individual and/or store.

**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 2021, reviews were requested of two ICRC decisions, which are both ongoing. In addition, one matter from 2020 is ongoing and has been carried forward.



*Submitted by:*  
Omar Farouk, Chair  
Raj Bhatti, Manager, Professional Conduct

# QUALITY ASSURANCE COMMITTEE

**2021 COMMITTEE MEMBERS**

**Bryan Todd**  
RO, Chair, Elected Member

**Diana Bristow**  
Vice-Chair, Public Member

**Mike Smart**  
RO, Elected Member

**Henry Wiersema**  
Public Member

**Tanya Nahmabin**  
RO, Appointed Member

**Dennis O’Hagan**  
RO, Appointed Member

**Margaret Osborne**  
RO, Appointed Member

**Derick Summers**  
RO, Appointed Member

**NUMBER OF MEETINGS**

In 2021, the Quality Assurance (QA) Committee held 9 meetings and 1 panel meeting for the purpose of reviewing deferral requests.

**Orientation and Training**  
Members of the Quality Assurance Committee (QAC) were provided with orientation and training at their first

meeting. In addition, members were provided with training on accrediting continuing education activities.

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.

**2021 Competency Review and Evaluation Process**

**Multi-Source Feedback Process**  
The QAC determined to suspend the MSF process until 2022 due to the uncertainty as to what the practice environment may look like for the remainder of the pandemic and the considerable cost to the program whether completed in full or postponed while in process. The College can fulfill their legislative requirements with the mechanisms in place.

**Professional Portfolio**  
In February 2021, 702 registrants received notice that they had been

randomly selected to participate in the 2020 Competency Review and Evaluation (CRE) process.

» **Stream One – 625 registrants** were required to submit their 2019 Professional Portfolio to the College

» **77 registrants** who were selected to participate in the 2020 CRE process were re-selected to participate in Stream One in 2021 due to a deferral from the 2020 CRE process or a deficiency in their 2019 Professional Portfolio.

**Deferrals**

A deferral is a delay in engaging in the CRE process and as such, those registrants will automatically be re-selected to participate in the 2022 CRE process. The QAC granted 11 deferrals from the CRE process.

**CRE Non-Compliance**

Registrants who failed to submit a portfolio or who submitted a deficient professional portfolio were contacted and provided with opportunities to remedy the deficiencies. 12 registrants were sent registered letters due to continued non-compliance.

Current status:

- » **6 registrants** have Peer and Practice Assessments in progress
- » **6 registrants** have since successfully completed the CRE process
- » **2 registrants** continue to have deficiencies to address

**Quality Assurance Program Fees**

When a registrant submits a professional portfolio deficient in accredited hours, they are charged a deficiency fee of \$100 (+HST). When a registrant submits their professional portfolio past the due date, they are charged a late fee of \$50 (+HST).

| Fee              | Registrants Charged |
|------------------|---------------------|
| Deficient        | 31                  |
| Late             | 1                   |
| Deficient & Late | 10                  |

**Peer and Practice Assessments**

Peer and Practice Assessments (PPA) are an in-depth practice assessment that consist of a behaviour-based interview, a chart review and premise inspection. Due to the COVID-19 pandemic, PPAs have been conducted remotely and in a modified format.



Registrants must complete a documentation exercise and reflective practice infection control worksheet prior to the assessment.

**Remote PPA Tools**

The committee reviewed the effectiveness of the remote peer and practice assessment tools used by the College. Overall, the Behaviour Based Interview and the Infection Control Exercise were found to be reliable and effective at assessing practice performance. On review, however, the Documentation Exercise did not appear to provide a reliable indicator of practice performance. As a result, the instructions for completing the exercise were modified, and the QAC determined not to place any weight on the scores from this exercise.

**Assessments**

The College’s Peer Assessors completed a total of 20 peer and practice assessments remotely in 2021. The QAC reviewed 18 of the assessments and took the following actions:

| Results   | MSF Below Threshold | Ordered by QAC |
|---|---------------------|----------------|
| No Risk - No Concerns Identified – File Closed  | 3                   | 7              |
| Low Risk – Concerns unlikely to have a direct impact on patient care, safety, or the public interest – File Closed with Advice or Recommendations                                     | 0                   | 3              |
| Moderate Risk – Concerns may have direct impact on patient care, safety, or the public interest if not addressed – Specified Continuing Education or Remediation Ordered              | 2                   | 3              |
| High Risk – Serious concerns that are likely to have a direct impact on patient care, safety or the public interest – Direct the Registrar to impose Terms, Conditions or Limitations | 0                   | 0              |

**The QA Committee:**

- Ordered 3 PPAs due to non-compliance with the Competency Review and Evaluation process
- Referred allegations of professional misconduct with respect to 5 registrants to the Inquiries, Complaints and Reports Committee. These allegations relate to non-compliance with the QA Program, specifically not responding to or participating in the Peer and Practice Assessment
- Referred allegations of professional

misconduct with respect to 1 registrant to the Inquiries, Complaints and Reports Committee. The allegations relate to non-compliance with the QA Program, specifically, not responding to/completing a specified continuing education and remediation program ordered as a result of the Peer and Practice Assessment process

- Deferred 3 PPAs to 2022

In addition, registered letters were sent to 5 registrants who failed to complete the pre-assessment materials for their Peer and Practice Assessment.

**QA Internal Policy Manual**

The QA Committee’s policy manual is an internal document comprised of various policies that set out the details and parameters of the College’s QA program and, how it will be administered by the QA committee and staff. The QAC approved updates to the manual which removed the requirement for opticians to declare they are compliant with their continuing education requirements on the annual renewal form. Recent technological enhancements allow the College to monitor registrant’s participation in the QA Program with greater ease.



The policy was also updated to reflect changes in the professional portfolio materials including the completion of all components online through the Registrant Portal.

In addition, to provide clarity, and ensure consistency, updates that outline how the QA Committee and staff review Peer and Practice Assessment reports were approved.

#### Accreditation Policy

Guidelines were developed with respect to Criteria 7 of the Accreditation Policy to provide additional information about how this criterion will be interpreted with respect to the use of logos and brand names in continuing education presentation material being “generic in nature” and to sources’ sponsorship.

In addition, the accreditation checklist was streamlined for clarity by removing reference to the material being “generic in nature” and to sources’ sponsorship.

#### Accreditation Requests

In 2021 the professional members of the Committee reviewed 142 accreditation requests. Of the requests, total of 131 new continuing education activities were accredited and 3 activities were re-accredited. It was determined that 8

activities did not meet the criteria of the Accreditation Policy and were therefore not accredited.

| Type of Request          | Activities Reviewed | Activities Accredited | Activities not Accredited |
|--------------------------|---------------------|-----------------------|---------------------------|
| Standard Request         | 97                  | 91                    | 6                         |
| Fast Track Request       | 32                  | 31                    | 1                         |
| Rush Request             | 10                  | 9                     | 1                         |
| Re-accreditation Request | 3                   | 3                     | 0                         |

#### Jurisprudence

Chapter 5 of the College’s Jurisprudence Module (Diversity, Equity, and Inclusion) was reviewed and approved as an accredited professional growth activity. Registrants will be able to complete this module once every 3 years. Upon successful completion, registrants will receive a certificate which they can add to their accredited professional growth requirements the year in which they completed it.

The chart below shows the number of registrants who successfully completed each jurisprudence module in 2021.

| Module   | Completed                   |
|--|-----------------------------|
| Chapter 1: Professional Boundaries & Sexual Abuse Prevention | 862 – English<br>14 -French |
| Chapter 2: Record Keeping, Confidentiality & Privacy         | 357                         |
| Chapter 3: Communications                                    | 344                         |
| Chapter 4: Introduction to the RHPA                          | 228                         |
| Chapter 5: Diversity, Equity & Inclusion                     | 195                         |

#### Quality Assurance Portal

Beginning in 2021, registrants were required to complete all components of their professional portfolio through the Quality Assurance section of their Registrant Portal.

Further development to the Quality Assurance section of the Registrant Portal was completed at the end of 2021 to streamline the layout.

#### Quality Assurance Outreach

College staff attended sessions with students at all 3 Colleges where the Quality Assurance Program was reviewed.

Submitted by:  
 Bryan Todd, Chair  
 Peggy Dreyer, RO, Manager,  
 Professional Practice and Quality Assurance



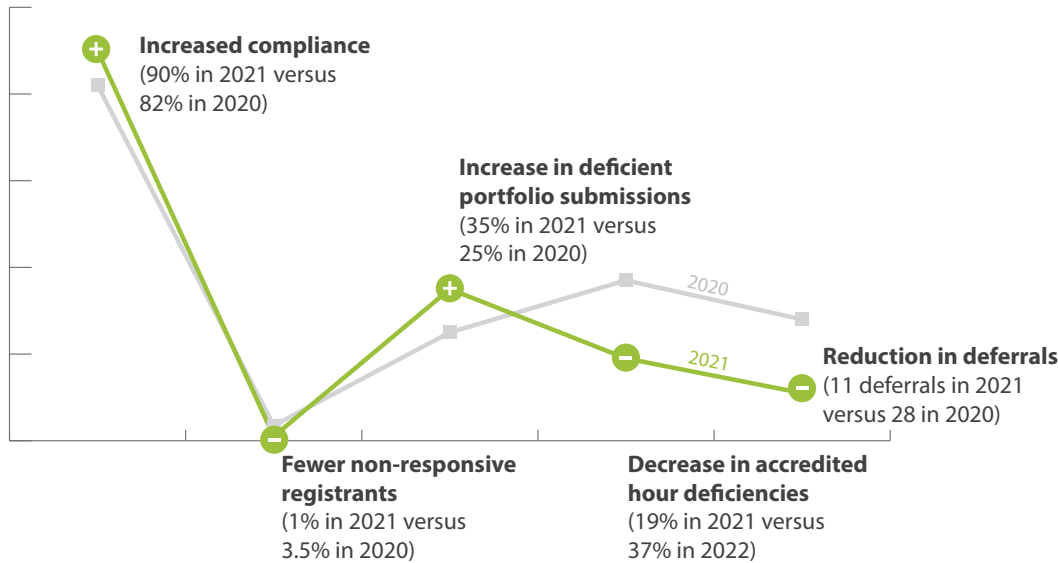


# 2021 COMPETENCY REVIEW AND EVALUATION PROCESS

In February 2021, 625 registrants were advised they were randomly selected to participate in the 2021 Competency Review and Evaluation (CRE) process and were required to submit their 2020 Professional Portfolio to the College. An additional 77 registrants were advised that they were required to submit their 2020 Professional Portfolio to the College due to a deferral or deficiency in the 2020 CRE process.

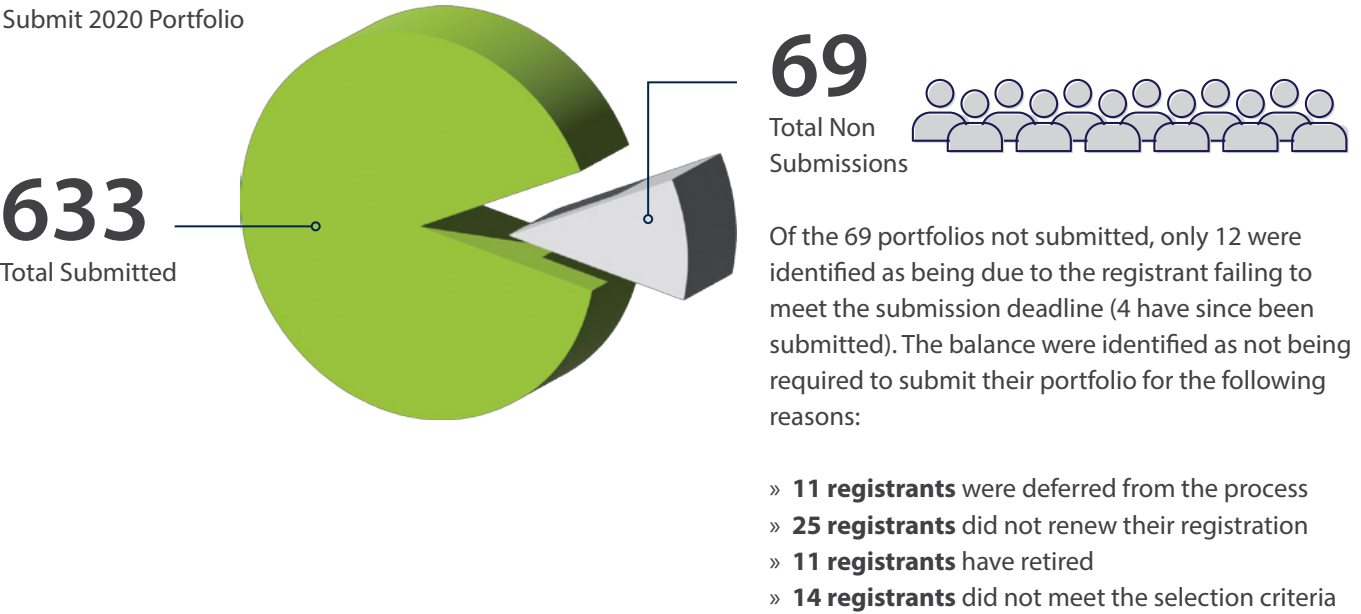
Due to the ongoing COVID-19 pandemic, the QA Committee determined that the 2021 Multi-Source Feedback (MSF) process would be suspended. Registrants were advised that they were not required to participate at that time but, would be required to participate when the QA Committee determined the MSF process would be re-instated.

## Notable Comparisons to 2020 Competency Review and Evaluation Process



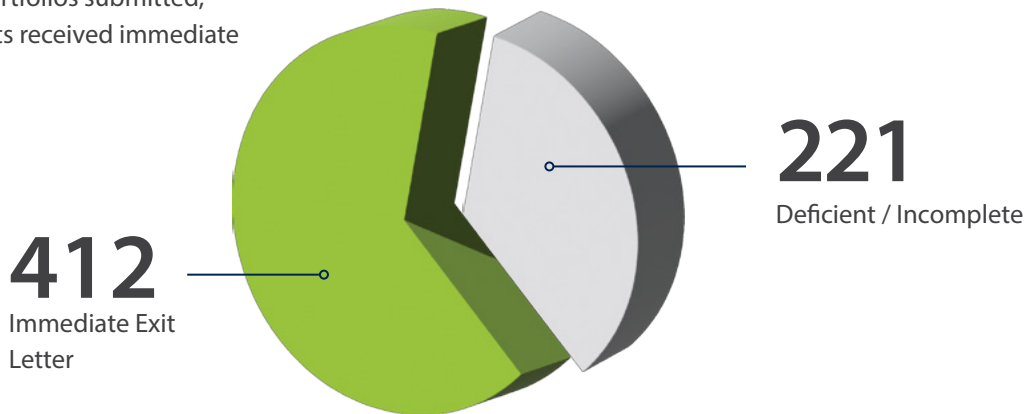
## 2021 Competency Review and Evaluation Results

702 Registrants Selected to Submit 2020 Portfolio



## Submitted Portfolios

Of the 633 portfolios submitted, 412 registrants received immediate exit letter.



*Incomplete and Deficient Portfolios*

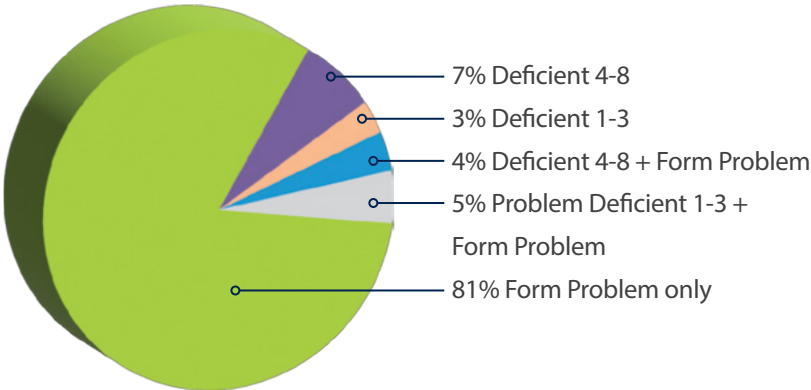
A portfolio is considered incomplete (form problem) when it is missing:

- » the competency self-assessment (or it is incomplete)
- » non-accredited, self-directed hours
- » Jurisprudence Chapter 1: Professional Boundaries and Sexual Abuse Prevention (where required)

A portfolio is considered deficient when it is missing accredited continuing education hours. Registrants who submit a professional portfolio deficient in accredited hours are charged a deficiency fee of \$100.00 (+HST), 41 registrants were charged this fee.

Of the 221 deficient/incomplete portfolios:

- » 16 were deficient 4-8 accredited hours
- » 7 were deficient 1-3 accredited hours
- » 8 were deficient 4-8 accredited hours and had form problems
- » 10 were deficient 1-3 accredited hours and had form problems
- » 180 contained form problems



**COMMITTEE MEMBERS**

- Derick Summers**, Chair, RO, Appointed Member  
**Tonya Nahmabin**, Vice-Chair, RO, Appointed Member  
**Bryan Todd**, RO, Elected Member  
**Dorina Reiz**, RO, Elected Member  
**Robert Quinn**, RO, Appointed Member  
**Behzad Safati**, RO, Appointed Member  
**Omar Farouk**, Public Member  
**Peggy Judge**, Public Member

**REGISTRATION APPEAL PANEL**

- Henry Wiersema**, Public Member  
**Mike Smart**, RO  
**Kevin Cloutier**, RO,

**NUMBER OF MEETINGS**

In 2021, the Registration Committee held five virtual meetings via Zoom. The Registration Appeal Panel (RAP) did not meet in 2021.

**2021 STATISTICAL REPORT**

A statistical report of the number of applications received and reviewed by the Registration Committee in 2021 is attached.

# REGISTRATION COMMITTEE

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, bylaws, policies and the programs that support the registration processes.

**Training**

All members of the Registration Committee underwent orientation training at the first Registration Committee meeting of 2021. Additionally, the Committee members were encouraged to independently complete Fair Access Law learning modules available on the Ontario Fairness Commissioner (OFC) website.

**National Optical Sciences Examination: Development, Statistics, and Optical Program Standards**

The Registration Committee participated in a joint presentation delivered by Dr.

John Wickett of Wickett Measurement Systems and Jodi Dodds of NACOR. The Committee was presented with information on exam standard setting and licensing examinations in Ontario and Canada, statistical information on licensing examination pass rates at a provincial and national levels, the history of national examinations, optical program accreditation and the recent adoption of the fourth edition of national competencies for Canadian opticians.

**COVID-19 Policy Agenda**

In light of continuing challenges posed by the COVID-19 pandemic and concerns regarding student fittings identified by the educational institutions, at its meeting on October 18, 2021, the Registration Committee considered an extension of the addendum to the Contact Lens Fittings policy to expand the peer-to-peer policy to eyeglass fittings as well as the addendum to the Contact Lens Mentor policy to grant temporary contact lens mentor status to faculty that are teaching contact lens courses in an academic setting. The Committee recommended that both temporary addenda be extended until December 31, 2022.

**2021 Registration Renewal Statistics**

As of January 4, 2022, 2,933 registrants renewed their registration in the College. Subsequently, 120 registrants notified the College that they were not planning to renew their registration in 2021. Reasons for not renewing included retirement, medical leave, parental leave, change of profession and leaving the province or country.

One hundred and fourteen registrants received a late fee for not renewing their registration prior to December 31 deadline. These registrants were provided until March 10, 2021, to complete the renewal form and pay the fees.

**Remote Interviews**

In 2021, 12 remote interviews were conducted for PLAR applicants. One public member of the Registration Committee attended each of these interview days to ensure the interview was neutral and objective.

Submitted by:  
**Derick Summers**, RO, Chair  
**Anna Jeremian**, Manager, Registration

# 2021 STATISTICAL REPORT

## PLAR APPLICANTS

**47** Initial Inquiries Received in 2021

**39** Internationally educated applicants

**8** Applicants from non-accredited Canadian programs

**0** Applications Refused

**12** Applications Completed in 2021  
*(Decision and Reasons Issued)*

**13** New Applications Received in 2021

**9** Internationally educated applicants

**4** Applicants from non-accredited Canadian programs

**9** Active Applications in Process

**4** Awaiting further information from applicant

**1** Applicants currently scheduled for the CGA/eligible to write CGA

**4** Final Registration Committee review pending

## REGISTRATION STATISTICS

**3,346** Opticians in total

**3,160** Registered Opticians

**174** Intern Opticians

**12** Student Opticians

## OTHER APPLICATIONS FOR REGISTRATION

**8** Applications Completed in 2021  
*(Final Decision Letter Issued)*

**6** Applications approved to reinstate, with/without continuing education

**1** Competency assessments required, then approved to reinstate with/without continuing education

**7** New Applications for Reinstatement (3+ yrs.) Received in 2021

**6** Active Applications in Process

**1** Upgrading Programs Considered by Committee in 2021

**2** Requests for Extension of Registration Committee Decision Considered in 2021





# CLINICAL PRACTICE COMMITTEE

The clinical practice committee ensure high quality standards of practice and practice guidelines that support and further the College’s mandate of regulating the practice of opticianry in the public interest. The committee considers and makes recommendations to the Board regarding changes to legislation including regulations, applicable statues and by-laws, as well as programs to support the development of the standards of practice and guidelines.

## COMMITTEE MEMBERS

- Neda Mohammadzedah**  
RO, Chair, Elected Member
- Samir Modhera**  
RO, Vice Chair, Elected Member
- Dorina Reiz**  
RO, Elected Member
- Stephen Kinsella**  
Public Member
- Jay Bhatt**  
RO, Appointed Member
- Dennis O’Hagan,**  
RO, Appointed Member
- Daniella Schowalter**  
RO, Appointed Member

## NUMBER OF MEETINGS

In 2021, the committee met twice.

### *Report:* **Orientation**

Members of the committee were provided with an overview of their roles and responsibilities.

***Return to Practice Guidelines***  
The committee reviewed and approved updates to the return to practice guidelines which reflected updated provincial and/or public health guidelines with respect to cleaning and disinfecting protocols.

The committee recommended that the Executive Committee approve these updates under section12 of the Health Professions Procedural Code.

***Refraction Standard of Practice***  
The committee was provided with an overview on the history of issues relating to the practice of refraction by opticians in Ontario, and about current considerations relating to refraction

and the standards of practice. The College invited stakeholders to complete a survey regarding the current Refraction Standard of Practice. The committee will be reviewing the survey results in the coming year to determine what, if any, amendments to the Refraction Standard should be submitted to the Board for consideration.

***Submitted by:***  
Neda Mohammadzadeh, RO, 2021 Chair, Elected Member  
Peggy Dreyer, RO, Manager, Professional Practice & Quality Assurance





# INDEPENDENT AUDITOR'S REPORT

## THE COUNCIL 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, 2021 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, 2021, and the statements of operations, changes in net assets and cash flows for the year ended December 31, 2021 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.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the

current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

*Grewal Guyath LLP*

Chartered Professional Accountants,  
Licensed Public Accountants

April 11, 2022  
Richmond Hill, ON



STATEMENT OF FINANCIAL POSITION

As at December 31, 2021

| ASSETS                                   | 2021 IN \$       | 2020 IN \$       |
|--|------------------|------------------|
| Current Assets                           |                  |                  |
| Cash                                     | 2,668,484        | 2,046,440        |
| Short-term investments (Note 4)          | 4,465,389        | 4,437,690        |
| Interest receivable                      | 3,771            | 6,862            |
| Prepaid expenses                         | 25,441           | 26,181           |
|  | <u>7,163,085</u> | <u>6,517,173</u> |
| CAPITAL ASSETS (NOTE 5)                  | 276,074          | 338,077          |
|  | <u>7,439,159</u> | <u>6,855,250</u> |
| LIABILITIES                              |                  |                  |
| Current Liabilities                      |                  |                  |
| Accounts payable and accrued liabilities | 62,397           | 77,206           |
| Harmonized sales tax payable             | 273,751          | 229,447          |
| Deferred registration fees               | 2,527,736        | 2,097,562        |
|  | <u>2,863,884</u> | <u>2,404,215</u> |
| NET ASSETS (Note 3)                      |                  |                  |
| Restricted                               | 96,360           | 96,360           |
| Unrestricted                             | 4,478,915        | 4,354,675        |
|  | <u>7,439,159</u> | <u>6,855,250</u> |

Commitment and Contingencies (Notes 8)

STATEMENT OF OPERATIONS

For the Year Ended December 31, 2021

| REVENUE  | 2021 IN \$       | 2020 IN \$       |
|--|------------------|------------------|
| Opticians registration fees                        | 2,310,849        | 3,036,782        |
| Examination fees                                   | 189,125          | 63,496           |
| Interest income                                    | 24,759           | 58,942           |
| Intern and student registration fees               | 36,426           | 35,748           |
| Miscellaneous income                               | 67,160           | 15,447           |
| COVID related government subsidies (Note 9)        | 149,556          | -                |
|  | <u>2,777,875</u> | <u>3,210,415</u> |
| EXPENDITURES                                       |                  |                  |
| Amortization of capital assets                     | 70,890           | 85,298           |
| Audit  | 15,425           | 14,250           |
| Committee expenses                                 | 996              | 1,401            |
| Communications                                     | 25,062           | 33,148           |
| Computer maintenance, website and database hosting | 65,907           | 84,698           |
| Consulting   | 96,268           | 41,634           |
| Council and committee - See accompanying schedule  | 118,587          | 130,484          |
| Database development                               | 150,563          | 185,203          |
| Education and development                          | 50,787           | 52,281           |
| Equipment rental and maintenance                   | 9,989            | 14,953           |
| External personnel                                 | 83,467           | 42,316           |
| External relations                                 | 602              | 31,420           |
| Extraneous discipline expenditures                 | 1,680            | 1,070            |
| General office                                     | 287,983          | 279,021          |
| Insurance  | 7,946            | 12,557           |
| Investigator                                       | 70,808           | 77,214           |
| Legal  | 79,571           | 107,775          |
| Premises rent                                      | 230,124          | 228,038          |
| Printing and postage                               | 18,645           | 21,530           |
| Quality assurance portfolio                        | 9,800            | 32,371           |

|  |                       |                       |
|--|-----------------------|-----------------------|
| Salaries and benefits                      | 1,235,778             | 1,314,924             |
| Seat fees and advertising                  | 13,388                | 14,173                |
| Telecommunications                         | 9,369                 | 8,679                 |
|  | <u>2,653,635</u>      | <u>2,814,438</u>      |
| <b>EXCESS OF REVENUE OVER EXPENDITURES</b> | <b><u>124,240</u></b> | <b><u>395,977</u></b> |

### STATEMENT OF CHANGES IN NET ASSETS

For the Year Ended December 31, 2021

|                                     | INTERNALLY<br>RESTRICTED<br>FUNDS (\$) | INVESTED IN<br>CAPITAL<br>ASSETS (\$) | UNRESTRICTED<br>FUNDS (\$) | 2021<br>TOTAL (\$) | 2020<br>TOTAL (\$) |
|-------------------------------------|--|---------------------------------------|----------------------------|--------------------|--------------------|
| Net Assets, beginning of year       | 96,360                                 | 338,077                               | 4,016,598                  | 4,451,035          | 4,055,058          |
| Excess of revenue over expenditures | -                                      | (70,890)                              | 195,130                    | 124,240            | 395,977            |
| Investments in capital assets       | -                                      | 8,887                                 | (8,887)                    | -                  | -                  |
| Net Assets, end of year             | 96,360                                 | 276,074                               | 4,202,841                  | 4,575,275          | 4,451,035          |

### STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2021

|   | 2021 IN \$              | 2020 IN \$              |
|---|-------------------------|-------------------------|
| <b>OPERATING ACTIVITIES</b>   |                         |                         |
| Excess of revenue over expenditures   | 124,240                 | 395,977                 |
| <b>ITEM NOT AFFECTING CASH</b>  |                         |                         |
| Amortization of capital assets  | 70,890                  | 85,298                  |
|   | <u>195,130</u>          | <u>481,275</u>          |
| <b>CHANGES IN NON-CASH WORKING CAPITAL COMPONENTS RELATED TO OPERATIONS</b> |                         |                         |
| Interest receivable   | 3,091                   | 15,824                  |
| Prepaid expenses  | 740                     | (597)                   |
| Accounts payable and accrued liabilities                                    | (14,809)                | (34,015)                |
| Harmonized sales tax payable  | 44,304                  | (58,684)                |
| Deferred registration fees  | 430,174                 | (576,006)               |
| <i>Net cash used in operating activities</i>                                | 463,500                 | (653,478)               |
| <b>INVESTING ACTIVITIES</b>   |                         |                         |
| Acquisition of capital assets   | (8,887)                 | (22,129)                |
| (Purchase) redemption of short-term investments                             | (27,699)                | (1,073,670)             |
| <i>Net cash provided by (used in) investing activities</i>                  | (36,586)                | (1,095,799)             |
| <b>NET INCREASE (DECREASE) IN CASH</b>                                      | <b>622,044</b>          | <b>(1,268,002)</b>      |
| <b>CASH, BEGINNING OF YEAR</b>  | <b>2,046,440</b>        | <b>3,314,442</b>        |
| <b>CASH, END OF YEAR</b>  | <b><u>2,668,484</u></b> | <b><u>2,046,440</u></b> |

NOTES TO FINANCIAL STATEMENTS

Year Ended December 31, 2021

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 exempt from 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. These standards are in accordance with Canadian generally accepted accounting principles, 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.

Financial assets measured at amortized cost include cash, short-term investments and interest receivable.

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

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.

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

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.

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.



3. NET ASSETS

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

| RESTRICTED                                    | 2021 IN \$ | 2020 IN \$ |
|---|------------|------------|
| Reserve for Funding of Therapy or Counselling | 96,360     | 96,360     |
|   |            |            |
| UNRESTRICTED                                  | 2020 IN \$ | 2019 IN \$ |
| Invested in capital assets                    | 276,074    | 338,077    |
| 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                               | 1,552,841  | 1,366,598  |
|   | 4,478,915  | 4,354,675  |
|   | 4,575,275  | 4,451,035  |

Reserve for Funding of Therapy or Counselling: As per legislative requirements, funds have been put aside for the funding of sexual abuse therapy. Council 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: Council 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 council 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 Council.

4. SHORT-TERM INVESTMENTS

Short term investments are held in an investment account with BMO Nesbitt Burns and are comprised of seven guaranteed investment certificates (2020 - nine) all with maturity dates on September 22, 2022 (2020 - ranging from September 1, 2021 to December 6, 2021) and bear annual interest between 0.46% and 0.85% (2020 - between 0.70% and 0.96%), which when combined total \$2,913,959 (2020 - \$3,393,638). The remaining balance of \$1,551,430 (2020 - \$1,044,052) 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, 2021.

5. CAPITAL ASSETS

|                        | COST (\$) | ACCUMULATED AMORTIZATION (\$) | NET BOOK VALUE 2021 IN \$ | NET BOOK VALUE 2020 IN \$ |
|------------------------|-----------|-------------------------------|---------------------------|---------------------------|
| Computer equipment     | 258,122   | 239,754                       | 18,368                    | 22,196                    |
| Furniture and fixtures | 442,343   | 357,604                       | 84,739                    | 105,924                   |
| Leasehold improvements | 393,117   | 220,150                       | 172,967                   | 209,957                   |
|                        | 1,093,582 | 817,508                       | 276,074                   | 338,077                   |

6. BANK INDEBTEDNESS

As at December 31, 2021 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

Risk and concentration of risks

The College is exposed to various financial risks through transactions in financial instruments. The following analysis provides a measure of the College’s risk exposure at the balance sheet date.

**(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 2020.

**(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 accounts payable and accrued liabilities. Cash flow from operations generates sufficient funds to fulfil the College’s accounts obligations.

There has been no change in the risk assessment from 2020.

**(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. The College is primarily exposed to interest rate risk.

*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 2020.

**8. COMMITMENTS**

The College has entered into agreements to lease its premises and office equipment. The existing premises lease commenced 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 \$       |
|------|----------------|---------------|----------------|
| 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         |
|      | <b>759,190</b> | <b>17,360</b> | <b>776,550</b> |

**9. GOVERNMENT GRANTS AND SUBSIDIES**

During the year, the College applied for Canada Emergency Wage Subsidies totaling \$94,052 (2020 - \$nil). This amount was used to subsidize employee payroll expenses during the COVID-19 pandemic. All of this amount was received before the year end date.

During the year, the College applied for Canada Emergency Rent Subsidies totaling \$55,504 (2020 - \$nil). This amount was used to subsidize rent expenses during the COVID-19 pandemic. All of this amount was received before the year end date.

**10. COVID-19**

In March 2020, the World Health Organization declared the outbreak of novel coronavirus disease (“COVID-19”) as a pandemic and the outbreak has become increasingly widespread in Canada.

The College continues to monitor the impact of the COVID-19 (coronavirus) outbreak closely. As of the date of the audit report, management is of the opinion that the coronavirus outbreak will not have a material effect on the College’s liquidity or financial position, and it will be able to realize its assets and discharge its liabilities in the ordinary course of business.

**SCHEDULE OF BOARD AND COMMITTEE EXPENDITURES**

For the Year Ended December 31, 2021

|                               | HONORARIA      | EXPENSES     | 2020 TOTAL \$  | 2019 TOTAL \$  |
|-------------------------------|----------------|--------------|----------------|----------------|
| STATUTORY / BY-LAW COMMITTEES |                |              |                |                |
| Council                       | 39,350         | 2,775        | 42,125         | 51,053         |
| Discipline                    | 19,692         | -            | 19,692         | 3,954          |
| Executive                     | 4,814          | 2,340        | 7,154          | 10,481         |
| Governance                    | 6,075          | -            | 6,075          | 7,874          |
| ICRC / Complaints             | 14,144         | 13           | 14,157         | 21,083         |
| Patient Relations             | 2,225          | -            | 2,225          | 1,225          |
| Quality Assurance             | 20,213         | -            | 20,213         | 20,547         |
| Registration                  | 5,300          | -            | 5,300          | 11,104         |
|                               |                |              |                |                |
| AD-HOC COMMITTEES             |                |              |                |                |
| Miscellaneous Ad hoc          | 1,500          | 146          | 1,646          | 3,163          |
|                               | <b>113,313</b> | <b>5,274</b> | <b>118,587</b> | <b>130,484</b> |



College of  
Opticians  
of Ontario

90 Adelaide Street West | Suite 300  
Toronto | Ontario | M5H 3V9

Tel: (416) 368-3616  
Toll-Free (Ont): (800) 990-9793

Fax: (416) 368-2713  
Toll-Free (Ont): (800) 990-9698

[www.collegeofopticians.ca](http://www.collegeofopticians.ca)