



# ANNUAL REPORT

APRIL 1, 2016 - MARCH 31, 2017



College of Traditional Chinese Medicine  
Practitioners and Acupuncturists of Ontario

Ordre des praticiens en médecine traditionnelle  
chinoise et des acupuncteurs de l'Ontario

## Contents

Commonly Used Acronyms	2
President's Message	4
Registrar's Report	5
Meet our Council Members	7
Message of Thanks	8
Executive Committee	9
Quality Assurance Committee	10
Inquiries, Complaints and Reports Committee	11
Patient Relations Committee	12
Registration Committee	13
Discipline Committee	14
Fitness to Practise Committee	17
Doctor Title Working Group	17
College Highlights	18
College Facts and Statistics	19
How Are Membership Fees Allocated?	21
Financial Statements	22
Independent Auditor's Report	23

## Commonly Used Acronyms

<b>College/CTCMPAO</b>	College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario
<b>The Code</b>	Health Professions Procedural Code
<b>FHRCO</b>	Federation of Health Regulatory Colleges of Ontario
<b>FOI</b>	Freedom of Information
<b>HCCA</b>	Health Care Consent Act
<b>HPARB</b>	Health Professions Appeal and Review Board
<b>HPRAC</b>	Health Professions Regulatory Advisory Council
<b>ICRC</b>	Inquiries, Reports and Complaints Committee
<b>IPC</b>	Information and Privacy Commissioner
<b>NHPD</b>	Natural Health Products Directorate
<b>O. Reg</b>	O. Reg. – Ontario Regulation
<b>OFC</b>	Office of the Fairness Commission
<b>PHIPA</b>	Personal Health Information Protection Act, 2004
<b>PLAR</b>	Prior Learning Assessment and Recognition
<b>PLI</b>	Professional Liability Insurance
<b>QA</b>	Quality Assurance
<b>RFP</b>	Request for Proposal
<b>RHPA</b>	Regulated Health Professions Act, 1991
<b>SCERP</b>	Specified Continuing Education & Remediation Program
<b>TCLs</b>	Terms, Conditions and Limitations
<b>TCM</b>	Traditional Chinese Medicine
<b>TCM Act</b>	Traditional Chinese Medicine Act, 2006
<b>ToR</b>	Terms of Reference

## What is the College?

The College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario (CTCMPAO) is the governing body established by the government of Ontario, on April 1, 2013, under the *Regulated Health Professions Act, 1991* and the *Traditional Chinese Medicine Act, 2006*.

CTCMPAO is one of 26 regulatory health colleges in Ontario accountable to the Minister of Health and Long-Term Care to regulate the practice of TCM in the interest of the public of Ontario.

Key regulations, by-laws, policies, publications and guiding documents can be found on our website [www.ctcmpao.on.ca](http://www.ctcmpao.on.ca).

The law in Ontario requires that every TCM practitioner and acupuncturist must be a registered member of the College (CTCMPAO).

**The College's mandate is to serve and protect the public.**

## Traditional Chinese Medicine Act, 2006

The *TCM Act* establishes the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario.

### It sets out:

- ❖ The scope of practice of traditional Chinese medicine is "...the assessment of body system disorders through traditional Chinese medicine techniques and treatment using traditional Chinese medicine therapies to promote, maintain or restore health".
- ❖ Controlled acts that members of the College are authorized to perform:
  - ♦ Performing a procedure on tissue below the dermis and below the surface of a mucous membrane for the purpose of performing acupuncture.
  - ♦ Communicating a traditional Chinese medicine diagnosis identifying a body system disorder as the cause of a person's symptoms using traditional Chinese medicine techniques.



**Ferne Woolcott**, President

## President's Message

Serving as the President of the College for the 2016 - 2017 year has been an interesting and exciting opportunity. Working as a diligent and committed team, Council and staff have endeavoured to fulfil their mandate "to protect and serve the public interest". Decisions and activities have been guided by the goal of ensuring that safe, quality and professional care is provided to all individuals seeking assistance from Traditional Chinese Medicine practitioners and acupuncturists.

Early in the year, Council and staff committed to a Strategic Plan which identified four areas of focus - Confidence in Governance; Competent Practitioners/Accountable Practice; Stakeholder Awareness and Relations; and, Value Based Organizational Culture. Our key activities evolved from these strategic directions and while a 3 year work plan was developed, excellent gains have been achieved in all areas.

Our Committees - Executive, Registration, Quality Assurance; Patient Relations; Inquiries, Complaints, and Reports; Fitness to Practice; and, Discipline - have continued to fulfil their responsibilities. Several members of the College, who are not members of the Council, have assisted by serving on these committees and we are most appreciative of their dedication and commitment. Thank you to all committee members for making yourselves available to carry out this very important work!

While Council determines the direction of the College, it is our Registrar and CEO, Mr. Allan Mak and his hard working staff who ensure the decisions are implemented and the day-to-day tasks and expectations of self regulation are met. Thank you for the expertise, patience and diligence you have brought to all tasks!

Successful achievements are the result of hard work and sharing of responsibilities. Thank you to my fellow Council members for your support and willingness to contribute your knowledge, skills, experiences and your valuable time!

Looking back, there are many accomplishments to celebrate. Looking ahead, there are many issues, decisions and tasks that will need to be addressed. I am confident, that as we move forward, our commitment to the public interest will guide us and ensure that the work of the College continues to be ethical, fair and transparent.



Mr. Allan Mak, Registrar & CEO

## Registrar's Report

In my first full year as Registrar for the College, I have had the pleasure of meeting many individuals - members, schools, students, associations, government officials, other regulators and of course the public. This opportunity to meet with various stakeholders has provided me with an appreciation and perspective that will factor into our work in protecting the public as a regulator for this profession.

It is a privilege to be a self-regulated profession and a health regulated professional providing health care services to patients in Ontario. Patients trust and rely on their healthcare practitioner to provide them with care to prevent and alleviate their ailments. Our job as the regulatory body is to ensure that we have qualified and competent practitioners who can provide TCM care in a safe manner.

With the College's responsibilities in mind, our year began with a strategic planning session where a two-year plan was developed with Council and staff. Four key areas were identified to guide us with our activities over the next two years.

### **The areas include:**

1. Confidence in governance;
2. Ensuring competent practitioners and accountable practice;
3. Stakeholder awareness and relations and;
4. A value based organization.

This year, Council has had extensive training on governance, risk management, confidentiality, and conflict of interest. Also, to monitor the progress of Council's work, they will be adopting an evaluation process to ensure Council continues to improve and operate efficiently.

Assessing competencies and qualifications of members and candidates is a significant priority for the College. This past year, the College has been actively working with Grandparented members to complete the Prior Learning Assessment and Recognition (PLAR) process and transfer to the General class before the closing of the Grandparented class on March 31, 2018.

Additionally, the College has been working with its counterparts across Canada to improve the Pan-Canadian Examination for future members of the College, to ensure that they are competent individuals who can practice in a safe, and ethical manner providing quality care to the patients of Ontario. After delivery of the fourth examination, we are reviewing opportunities to provide additional offerings, reviewing the format and administration of the examination and the entry level competencies.

Sexual abuse has been in the forefront of news headlines and much attention has been focused on health regulatory bodies processes in addressing these matters. The introduction of Bill 87 and the *Protecting Patients Act, 2017* will bring significant changes to how investigations, decisions and supportive measures are integrated to protect victims. The College is actively engaged and supportive of the proposed amendments to the *Regulated Health Professions Act (RHPA)*. College processes are being reviewed to improve the system and ensure more transparency and relevant information is available for the public.

After much anticipation, the doctor title was proclaimed in December 2016. The College must now make amendments to the Registration Regulation to make a doctor class available. The Doctor Title Working Group has been working hard to prepare the workplan to conduct the work required to define the entry requirements, education, competencies, and the evaluation process for permitting members to enter this class.

A fundamental part of becoming a health care practitioner is being able to practice within the standards of the profession and to keep current and upgrade their knowledge, skills and judgment to effectively treat patients. The Quality Assurance program of the College is to ensure that members are maintaining their required annual professional development. The College has also revised the professional development guidelines as a tool for members to easily understand their obligations.

Additionally, the College has provided record keeping guidelines and new templates for the membership to ensure that their patient encounters are appropriately recorded.

The College also undertook a Human Resources review, revisiting the Human Resources Policy, the organizational structure and updated job descriptions of each staff member to ensure more efficiency in administration and operations. The College is also engaged in promoting a healthy work environment that instills cohesiveness, collaboration and respect.

The College has invested in a new membership management database which has also lead to a fresh new look to our website. This change has improved the efficiencies of the College through its membership renewal. Over the next year we will integrate our Quality Assurance program self-assessments and Pan-Canadian Examination applications as well as make enhancements to our public registry.

The number of member complaints and discipline matters has increased substantially. Although it's not ideal to receive this volume of complaints, it is important to know the public is aware of the existence of the College and that they have the opportunity to address their concerns with their practitioner in a formal manner.

As you will read in the annual report, the College has been very active and busy. We have a very dedicated Council that understands their role in protecting the public. Our President, Ms. Ferne Woolcott, has been the center piece of our Council's commitment and understanding of our mandate. Her leadership has guided our Council to make effective decisions which provide direction to the College. As staff we thank the Council for their continuing contributions and support of our work.

Lastly, I commend the staff for their hard work. The College has made tremendous strides and it's because of the efforts of staff who put direction into policy, process and action. I am grateful to be able to come to work daily to a dynamic team that works hard, individually and cooperatively, and genuinely cares about the work that they are doing to ensure that we are meeting our mandate of protecting the public.

Please enjoy reading the College activities over the past year.

# Meet Our Council Members



**Maureen Hopman**  
Public Member  
*Appointed to Council  
September 2016*



**Sharon Lam**  
Public Member  
*Term ended in  
November 2016*



**Heino (Henry) Maeots**  
Public Member



**Cal McDonald**  
Public Member



**Martial Moreau**  
Public Member



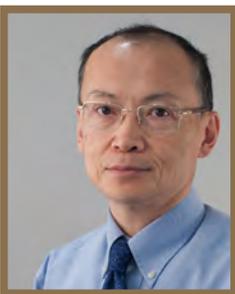
**Claudia Newman**  
Public Member  
*Term ended in  
November 2016*



**Philip Schalm**  
Public Member  
*Term ended in  
December 2016*



**Ferne Woolcott**  
Public Member  
*(President)*



**Ming C. Cha**  
District 4 (Central West)  
Professional Member



**Christine Kit Yee Fung**  
District 4 (Central West)  
Professional Member



**Yu Qiu Guo**  
District 1 (North East)  
Professional Member  
*Term ended in August 2016*



**Feng Li Huang**  
District 3 (Central)  
Professional Member  
*Elected to Council in  
July 2016*



**Terry Wai Tin Hui**  
District 3 (Central)  
Professional Member  
*(Vice-President)*



**Christine Lang**  
District 2 (Central East)  
Professional Member



**Joanne Pritchard-Sobhani**  
District 1 (North East)  
Professional Member  
*Term ended in August 2016*



**Yuqi Yang**  
District 3 (Central)  
Professional Member



**Xianmin Yu**  
District 5 (West)  
Professional Member  
*Elected to Council  
July 2016*

## What is a Public Member?

Public members are appointed to Council by the Lieutenant Governor of Ontario. Council will have a minimum of five and no more than eight appointed members. Public members, as with all Council members, will uphold the College's mandate to serve and protect the public.

## What is a Professional Member?

Professional members are elected to Council by members in the five districts, up to a maximum of nine Professional members. Professional members bring a unique perspective through their knowledge of the profession and to serve as a Council member to protect the public.

## Message of Thanks



**Ms. Joanne Pritchard-Sobhani**

Ms. Joanne Pritchard-Sobhani dedicated many years serving on the Transitional Council (2008-2013) and on the College Council (2013-2016). Her passion and resiliency was unmatched as the President of the Transitional Council (Nov 2011- Apr 2013) and as the first President of the College Council (Apr 2013- Mar 2016).

Despite many challenges and obstacles, Ms. Pritchard-Sobhani worked tirelessly and was firm in pursuing self-regulation for the profession of TCM in the province of Ontario.

Ms. Pritchard-Sobhani was keen on laying the foundation for the statutory functions of the College. She was actively involved with the development of the regulations for this profession and served on the various College committees, which include:

- ❖ Executive;
- ❖ Registration;
- ❖ Quality Assurance;
- ❖ Patient Relations;
- ❖ Discipline and;
- ❖ Fitness to Practise.

Although Ms. Pritchard-Sobhani is no longer the President, nor sitting on the Council, we are fortunate to have her expertise on the Doctor Title Working Group and her involvement in the Pan-Canadian Examination. We are truly grateful for the time she has committed to the College while also balancing her professional practice and family life.

Thank you, Joanne!



# Executive Committee

*February 2017 - March 2017*

**Chair: Ferne Woolcott,**  
President, Public Member

**Terry Wai Tin Hui,**  
Vice-President,  
Professional Member

**Ming C. Cha,**  
Professional Member

**Christine Lang,**  
Professional Member

**Heino (Henry) Maeots,**  
Public Member

*April 2016 - February 2017*

**Chair: Ferne Woolcott,**  
President, Public Member

**Christine Lang,**  
Vice-President,  
Professional Member

**Ming C. Cha,**  
Professional Member

**Terry Wai Tin Hui,**  
Professional Member

**Heino (Henry) Maeots,**  
Public Member

## **During 2016-2017:**

The Executive Committee held **12** meetings, **4** were held by teleconference.

## **Responsibilities**

The Executive Committee supports the Council in upholding the College's responsibility of protecting the public, strengthening relationships with key external stakeholders, and seeking opportunities for inter-professional collaboration by supporting and participating in initiatives with other health care regulators.

The Committee acts on behalf of Council between meetings and reports to the Council.

## **Activity Highlights:**

- ❖ Managed a full agenda of strategic initiatives in support of Council's direction and focus:
  - ♦ Oversaw the implementation of the Council's Strategic Plan and three-year work plan for the College;
  - ♦ Assessed and appropriately responded to the requests from the Ministry of Health and Long-Term Care and other regulatory health colleges for feedback and comments on matters of importance to protect the public including transparency, the Sexual Abuse Task Force and Bill 87;
  - ♦ Committed to building infrastructure for the College by overseeing and implementing the human resources restructure for the College, appointing a new Registrar and CEO, the revision of the Human Resources Manual, and ongoing appointment of Council members to statutory committees;
  - ♦ Oversaw the realignment of the registration renewal year with the College's fiscal year;
  - ♦ Continued to be fiscally responsible in regularly reviewing the College's financial statements and overseeing the annual financial audit process;
  - ♦ Oversaw By-Law amendments to reflect transparency initiatives and provide further details on the public register as well as the alignment of the registration renewal year;
  - ♦ Actively participated in the Doctor Title Working Group to facilitate the development of the doctor title;
  - ♦ Oversaw the circulation and implementation of the Advertising Standards of Practice;
  - ♦ Actively participated in consultations with Health Canada in response to Self-Care Products Study;
  - ♦ Worked on a policy that provides clarity of activities that are not permitted for members while under suspension;
  - ♦ Provided oversight for Pan Canadian Examination activities, such as recruitment of a Project Manager and the Request for Proposal process for an Examination Consultant.

# Quality Assurance Committee

February 2017 - March 2017

**Chair: Ming C. Cha,**  
Professional Member

**Christine Kit Yee Fung,**  
Professional Member

**Terry Wai Tin Hui,**  
Professional Member

**Heino (Henry) Maeots,**  
Public Member

**Cal McDonald,**  
Public Member

**Ferne Woolcott,**  
Public Member

**Yuqi Yang,**  
Professional Member

**Xianmin Yu,**  
Professional Member

April 2016 - February 2017

**Chair: Christine Lang,**  
Professional Member

**Ming C. Cha,**  
Professional Member

**Terry Wai Tin Hui,**  
Professional Member

**Heino (Henry) Maeots,**  
Public Member

**Cal McDonald,**  
Public Member

**Martial Moreau,**  
Public Member

**Ferne Woolcott,**  
Public Member

**Yuqi Yang,**  
Professional Member

**During 2016-2017:**  
The Quality Assurance  
Committee held **8** meetings

## Responsibilities

The Quality Assurance (QA) Committee is responsible for administering the QA Program as legislated in the *RHPA*. The QA Program ensures the competency of registered members through continuing competence and quality improvement among members. This is achieved through self-assessment, peer and practice assessment and the requirement of continuing education or professional development.

## Activity Highlights:

- ❖ Developed a new Advertising Standard outlining the minimum expectations members must meet when advertising their practice;
- ❖ Revised the Professional Development Guidelines to better assist members in understanding what professional development activities can be used to fulfill their annual requirements;
- ❖ Developed a Record Keeping Guideline to complement the Standard;
- ❖ Reviewed continuing education, professional development, and advertising guidelines;

## Annual Requirements of the QA Program

In 2016, the QA Committee approved an increase from 5% to 10% of members selected randomly to submit their Self-Assessment Tool and Professional Development Plan. This resulted in an increase from 150 to 280 members being selected. The results are as follows:

Members randomly selected in 2016	280
Submissions received	230
No submission received	50

Every member must declare whether or not they have complied with the annual requirements of the QA Program during registration renewal. Those who declare non-compliance are asked to submit their Self-Assessment Tool and Professional Development Plan. In 2016, 12 members declared non-compliance and the results are as follows:

Members declaring non-compliance	12
<b>Submissions received</b>	<b>8</b>
<b>No submission received</b>	<b>4</b>
Ordered a Peer and Practice Assessments	1
Exemptions	2
Awaiting submission	1

## Peer and Practice Assessment Program

Peer and Practice Assessments are conducted on members who are randomly selected, who do not demonstrate completion of the annual requirements of the QA Program or fail to meet a term, condition or limitation on their Certificate of Registration. In 2016, 14 assessments were required and the results are as follows:

Members required to undergo an assessment	14
<b>Completed</b>	<b>8</b>
Satisfactory	5
Re-assessment ordered	3
<b>To be completed</b>	<b>6</b>
Non-compliance with the annual requirements	5
Terms, conditions and limitations	1

# Inquiries, Complaints and Reports Committee

February 2017 - March 2017

**Chair: Christine Lang,**  
Professional Member

**Christine Fung,**  
Professional Member

**Maureen Hopman,**  
Public Member

**Cal McDonald,**  
Public Member

**Yuqi Yang,**  
Professional Member

**Xianmin Yu,**  
Professional Member

**Non-Members  
of Council:**

**Poney Chiang**

**Noel Wright**

April 2016 - February 2017

**Chair: Claudia Newman,**  
Public Member

**Christine Fung,**  
Professional Member

**Christine Lang,**  
Professional Member

**Cal McDonald,**  
Public Member

**Philip Schalm,**  
Public Member

**Non-Members  
of Council:**

Poney Chiang

Kwong Chiu

Chris Gordon

Noel Wright

## During 2016-2017:

The ICRC held **2** committee meetings. The Committee maintained **3** Panels; **24** Panel meetings, **22** were held by teleconference.

The College receives complaints, and reports about the practice or conduct of traditional Chinese medicine practitioners and acupuncturists.

## Complaints

Complaints may be submitted by any member of the public and the complaint process is a formal process which is set out in the *RHPA*. Complaints cannot be anonymous.

## Registrar's Investigations

Registrar's Investigations are initiated as a result of concerns that are not submitted as a formal complaint. Based on reasonable and probable grounds, the Registrar has concerns that a member may have committed professional misconduct or the registrant is incompetent, and requests that the Committee approves and initiates an investigation into the concerns.

All matters are reviewed by the Committee who renders a decision after they have conducted a thorough and objective investigation. Complaints and Registrar's Reports are reviewed by the Inquiries, Complaints and Reports Committee (ICRC) to determine if there is any evidence of professional misconduct, incompetence or incapacity.

### Completed Cases by Number

Total # cases	Complaints	Registrar Investigations	Incapacity
52	9	43	0

### Completed Cases by Outcome

Outcome	Complaints	Registrar Investigations
Referral to Discipline Committee	8	7
Oral Caution	0	2
Oral Caution & SCERP & Take No Action	0	1
Oral Caution & Written Caution & Letter of Advice	0	1
SCERP	0	0
Written Caution	0	5
Written Caution and Letter of Advice	0	1
Letter of Advice	0	6
Letter of Advice and Take No Action	0	8
Take No Action	0	11
Take no Action due to Member entering into an Undertaking/Agreement	1	1

### Complaints cases before Health Professions Appeal and Review Board

New cases	Pending Cases
0	0

# Patient Relations Committee

February 2017 - March 2017

**Chair: Christine Kit Yee Fung,** Professional Member

**Feng Li Huang,** Professional Member

**Christine Lang,** Professional Member

**Heino (Henry) Maeots,** Public Member

**Martial Moreau,** Public Member

**Ferne Woolcott,** Public Member

April 2016 - February 2017

**Chair: Martial Moreau,** Public Member

**Yu Qiu Guo,** Professional Member

**Sharon (Shao Quan) Lam,** Public Member

**Heino (Henry) Maeots,** Public Member

**Joanne Pritchard-Sobhani,** Professional Member

**Philip Schalm,** Public Member

**Ferne Woolcott,** Public Member

## During 2016-2017:

The Patient Relations Committee held **1** meeting by teleconference.

## Responsibilities

The Patient Relations Committee is responsible for developing and administering the Patient Relations Program. This program includes:

- ❖ Developing and recommending measures for preventing and dealing with sexual abuse of patients including, but not limited to:
  - Educational requirements for members;
  - Guidelines for the conduct of members with their patients;
  - Training for the College's staff; and
  - The provision of information to the public.
- ❖ Administering the funding program for therapy and counseling for sexual abuse victims.

Comprised of public and professional members, the Committee also acts as a focus group for public awareness initiatives.

## Activity Highlights:

- ❖ In September 2016, a report from the Minister's Task Force on the Prevention of Sexual Abuse of Patients and the *RHPA* was released. The Committee monitored the related government recommendations regarding processes that regulatory college should have in place to prevent and respond to sexual abuse complaints.
- ❖ The Committee also monitored Bill 87, the *Protecting Patients Act, 2017*. If passed, resulting amendments to the sexual abuse provisions of the *RHPA* will require changes to Committee programs. The Committee will continue working on developing education and tools for members around the prevention of sexual abuse, and on establishing appropriate support for victims of sexual abuse.
- ❖ Work was underway on finalizing a webpage to provide more information to the public on the foundation of TCM and acupuncture; the different treatment modalities, and what the public can expect when visiting a TCM or acupuncturists.
- ❖ There was no application for funding for therapy and counselling related to sexual abuse in this reporting period.

# Registration Committee

February 2017 - March 2017

**Chair: Terry Wai Tin Hui,**  
Professional Member

**Ming C. Cha,**  
Professional Member

**Ferne Woolcott,**  
Public Member

**Martial Moreau,**  
Public Member

**Maureen Hopman,**  
Public Member

**Feng Li Huang,**  
Professional Member

April 2016 - February 2017

**Chair: Claudia Newman,**  
Public Member

**Ming C. Cha,**  
Professional Member

**Terry Wai Tin Hui,**  
Professional Member

**Martial Moreau,**  
Public Member

**Yuqi Yang,**  
Professional Member

**Maureen Hopman,**  
Public Member

**Feng Li Huang,**  
Professional Member

**Ferne Woolcott,**  
Public Member

## During 2016-2017:

The Registration Committee held **12** meetings; **5** were held by teleconference.

The Registration Committee considers referrals from the Registrar of applicants who do not meet the registration requirements. The Committee provides each applicant with an opportunity to make written submissions prior to rendering its decision. Once the Committee has considered the application and the applicant's written submissions, the Committee may do any of the following:

- ❖ Direct the Registrar to issue a certificate of registration;
- ❖ Direct the Registrar to issue a certificate of registration if the applicant successfully completes an examination set or approved by the Committee;
- ❖ Direct the Registrar to issue a certificate of registration if the applicant successfully completes additional training specified by the Committee;
- ❖ Direct the Registrar to impose specified terms, conditions and limitations on a certificate of registration of the applicant, and specifying a limitation on the applicant's right to apply under subsection 19(1) of the *RHPA*; or,
- ❖ Direct the Registrar to refuse to issue a certificate of registration.

The Registration Committee is also responsible for developing and maintaining transparent, objective, impartial and fair registration practices.

RC Decisions Overview	Approved	Refused	Approved with TCLs	Total
Transfer applications from the Grandparented Class to the General Class	0	0	69	69
General Class Applications	11	0	4	15
Title Variation Applications	15	1	2	18
<b>Totals</b>	<b>26</b>	<b>1</b>	<b>75</b>	<b>102</b>

## Human Rights Tribunal Complaints

The College received 1 complaint from a member to the Human Rights Tribunal of Ontario (HRTO). The HRTO complaint remained outstanding as of March 31, 2017.

## Complaints cases before Health Professions Appeal and Review Board

New cases	Pending Cases
0	0



# Discipline Committee

February 2017 - March 2017

**Chair: Heino (Henry) Maeots**, Public Member

**Ming C. Cha**, Professional Member

**Christine Kit Yee Fung**, Professional Member

**Maureen Hopman**, Public Member

**Feng Li Huang**, Professional Member

**Terry Wai Tin Hui**, Professional Member

**Christine Lang**, Professional Member

**Martial Moreau**, Public Member

**Cal McDonald**, Public Member

**Ferne Woolcott**, Public Member

**Yuqi Yang**, Professional Member

**Xianmin Yu**, Professional Member

**Non-Members of Council:**

Poney Chiang  
Noel Wright

April 2016 - February 2017

**Chair: Heino (Henry) Maeots**, Public Member

**Ming C. Cha**, Professional Member

**Christine Kit Yee Fung**, Professional Member

**Yu Qiu Guo**, Professional Member

**Maureen Hopman**, Public Member

**Feng Li Huang**, Professional Member

**Terry Wai Tin Hui**, Professional Member

**Sharon (Shao Quan) Lam**, Public Member

**Christine Lang**, Professional Member

**Cal McDonald**, Public Member

**Martial Moreau**, Public Member

**Claudia Newman**, Public Member

**Joanne Pritchard-Sobhani**, Professional Member

**Philip Schalm**, Public Member

**Ferne Woolcott**, Public Member

**Yuqi Yang**, Professional Member

**Xianmin Yu**, Professional Member

**Non-Members of Council:**

Poney Chiang  
Kwong Chiu  
Chris Gordon  
Noel Wright

## Responsibilities

The Discipline Committee is responsible for holding hearings of any matter referred to it by the Inquiry, Complaints, Reports Committee on alleged cases of professional misconduct, or on reinstatement applications referred to it by the Registrar.

### Discipline Numbers as at March 31, 2017

Discipline Decisions Summary	Number of cases
Contested Hearings	0
Uncontested Hearings	1
Matters resolved by Agreed Statement of Facts at March 31, 2017	0
Matters resolved by Undertaking and Surrender Agreement at March 31, 2017	2
<b>Total Cases</b>	<b>3</b>

Discipline Overview	Number of cases
Discipline Decisions Rendered	3
Outstanding Discipline Matters	17
<b>Total Files</b>	<b>20</b>

# Summary of Discipline Committee Decisions

## **Name of Member:** Ms. Kui Li

On March 14, 2016 a panel of the Inquiries, Complaints and Reports Committee referred allegations pertaining to Kui Li to the Discipline Committee for a hearing. The hearing took place on January 10, 2017.

### **Summary of the Allegations**

This matter came to the College's attention by way of a written complaint made by a patient. It was alleged that complainant was owed \$600 of pre-paid treatments from Ms. Li but was unable to receive treatment as Ms. Li's clinic was closed and the clinic phone number was no longer in effect.

Ms. Li's Certificate of Registration had also been suspended for non-payment of fees as she had not renewed her membership for the 2015-2016 renewal period. In addition, the investigation revealed that Ms. Li's, 'Corporate Profile Report' indicated that her business corporation had been dissolved as of November 3, 2014.

Ms. Li was not present and was not represented by counsel, the Member was deemed by the panel to have denied the allegations, and the hearing proceeded as if the member had pleaded not guilty.

At the conclusion of the hearing the panel found that Ms. Li had committed acts of professional misconduct in that she inappropriately discontinued professional services that were needed, failed to take reasonable steps before the practice was closed to give appropriate notice of the intended closure and engaged in conduct or performed an act relevant to the practice of the profession that, having regard to all the circumstances, would reasonably be regarded by the profession as disgraceful, dishonourable, or unprofessional.

### **Penalty: The Panel ordered the following:**

- A requirement that Ms. Li appear before a panel of the Discipline Committee to receive a public reprimand within 3 months of any reinstatement of her certificate of registration with the College;
- Direct the Registrar to suspend Ms. Li's certificate of registration for 3 months from the date of any reinstatement;
- A requirement that Ms. Li take an ethics course;
- That Ms. Li pay to the College costs in the amount of \$3,500.

**Decision:** The Panel's decision and reasons are available on the public register [here](#).

## **Name of Member:** Mr. Ze Dian Zhou

On October 16, 2015, a panel of the Inquiries, Complaints and Reports Committee referred allegations pertaining to Mr. Ze Dian Zhou to the Discipline Committee for a hearing. The hearing took place on August 22, 2016.

### **Summary of the Allegations**

This matter came to the College's attention during the course of another investigation into a complaint received about Mr. Zhou. The Registrar had record keeping concerns as well as concerns that the member had provided receipts to patients that contained false and misleading information, including issuing receipts for treatments not provided. It was alleged that Mr. Zhou falsified receipts to make it appear to the College that he had more patient visits than in fact he did. During the course of the investigation Mr. Zhou refused to provide the records in accordance with the request of the College appointed investigator.

Mr. Zhou did not enter a plea to the allegations at the hearing. Rather, the College brought a motion to stay the proceedings on the basis of an Undertaking and Surrender Agreement signed on April 11, 2016.

### **In the agreement, Mr. Zhou agreed to:**

- Surrender his Certificate of Registration with the College;
- A requirement to refrain from practicing and/or holding himself out as a traditional Chinese medicine practitioner or acupuncturist anywhere in Canada or the United States;
- A requirement to refrain from applying for the reinstatement of his Certificate of Registration with the College, or from applying for registration with any other licensing body governing the practice of traditional Chinese medicine or acupuncture in Canada or the United States;
- That Mr. Zhou pay \$3,000.00 to partially offset the College's costs of investigating the matter.

**Decision:** The Panel's decision and reasons are available on the public register [here](#).

# Summary of Discipline Committee Decisions

## Name of Member: **Mr. Ebrahim Taebi**

On November 20, 2015, a panel of the Inquiries, Complaints and Reports Committee referred allegations pertaining to Mr. Ebrahim Taebi to the Discipline Committee for a hearing. The hearing took place on August 22, 2016.

### Summary of the Allegations

This matter was referred to the Discipline Committee as a result of a Registrar's investigation into the practice of Mr. Taebi. The College became aware that Mr. Taebi, a member of the College, was advertising himself as a "hirudotherapist" and was using medicinal leeches in his practice. The College reviewed the Health Canada regulation of medicinal leeches and confirmed that medicinal leeches are regulated by Health Canada as "drugs" under the Food and Drugs Act. Members of the College are not permitted to perform the controlled acts of prescribing, dispensing or selling a drug. In addition, Mr. Taebi was allegedly using the doctor title and testimonials in his advertising.

Mr. Taebi did not enter a plea to the allegations at the hearing. Rather, the College brought a motion to stay the proceedings on the basis of an Undertaking and Surrender Agreement signed on August 22, 2016.

### In the agreement, Mr. Taebi agreed to:

- Surrender his Certificate of Registration with the College;
- Agreed to refrain from practising and/or holding himself out as a traditional Chinese medicine practitioner or acupuncturist anywhere in Canada or the United States or any other jurisdiction;
- Agreed to refrain, from applying for the reinstatement of his Certificate of Registration with the College, or from applying for registration with any other licensing body governing the practice of traditional Chinese medicine or acupuncture in any other jurisdiction;
- Agreed to refrain now, and in the future, from using the title "Dr." or any variation or abbreviation thereof in conjunction with the provisions of health services contrary to s. 33 of the RHPA;
- Agreed to refrain now, and in the future, from using or offering to use leeches for a medical purpose except in the event he becomes authorized to do so and only in accordance with all applicable legislation; and
- That Mr. Taebi pay \$750.00 to partially offset the College's costs of investigating this matter within 24 months.

**Decision:** The Panel's decision and reasons are available on the public register [here](#).

# Fitness to Practise Committee

February 2017 - March 2017

**Chair: Martial Moreau,**  
Public Member

**Ming C. Cha,**  
Professional Member

**Christine Kit Yee Fung,**  
Professional Member

**Maureen Hopman,**  
Public Member

**Feng Li Huang,**  
Professional Member

**Terry Wai Tin Hui,**  
Professional Member

**Christine Lang,**  
Professional Member

**Heino (Henry) Maeots,**  
Public Member

**Cal McDonald,**  
Public Member

**Ferne Woolcott,**  
Public Member

**Yuqi Yang,**  
Professional Member

**Xianmin Yu,**  
Professional Member

April 2016 - February 2017

**Chair: Philip Schalm,**  
Public Member

**Ming C. Cha,**  
Professional Member

**Christine Kit Yee Fung,**  
Professional Member

**Yu Qiu Guo,**  
Professional Member

**Maureen Hopman,**  
Public Member

**Feng Li Huang,**  
Professional Member

**Terry Wai Tin Hui,**  
Professional Member

**Sharon (Shao Quan) Lam,**  
Public Member

**Christine Lang,**  
Professional Member

**Cal McDonald,**  
Public Member

**Heino (Henry) Maeots,**  
Public Member

**Martial Moreau,**  
Public Member

**Claudia Newman,**  
Public Member

**Joanne Pritchard-Sobhani,**  
Professional Member

**Ferne Woolcott,**  
Public Member

**Yuqi Yang,**  
Professional Member

**Xianmin Yu,**  
Professional Member

# Doctor Title Working Group

**Chair: Ferne Woolcott,**  
Public Member

**Terry Wai Tin Hui,**  
Professional Member

**Christine Lang,**  
Professional Member

**Heino (Henry) Maeots,**  
Public Member

**Ming C. Cha,**  
Professional Member

**Martial Moreau,**  
Public Member

**Non-Members of Council:**  
Joanne Pritchard-Sobhani

**During 2016-2017:**  
The Doctor Title Working Group held **2** meetings.

On December 31, 2016, the Ministry of Health and Long Term Care (MOHLTC) proclaimed under section 18(1) of the *TCM Act* to permit TCM practitioners in Ontario to use the title "doctor" upon amendment of the Registration Regulation. Council had established an ad hoc working group whose purpose is to prepare recommendations to the Council and Executive Committee for the development of the "Dr." Title Class regulation. The working group shall conduct research, synthesize information, make recommendations and undertake project activities at the request of the Council for development of the "Dr." Title Class regulation.

## In 2016 – 2017, the Doctor Title Working Group:

- ♦ Reviewed and amended the Terms of Reference for the Working Group to align more closely with needs of the College with the proclamation under section 18(1). (At the moment, there is no doctor class of registration for this profession and members of this College are not permitted to use the "doctor" title.)
- ♦ Prepared and submitted to Council a work plan and budget in support of developing a Request for Proposal (RFP) to begin Phase One of the project with an environmental scan of members of the profession, MOHLTC, TCM associations, educational institutions, other jurisdictions that regulate TCM/acupuncture, the general public and other relevant stakeholders.

## Activity Highlights

The Fitness to Practise Committee is responsible for holding hearings of any matters referred to it by the ICRC on alleged cases of incapacity or on reinstatement applications referred to it by the Registrar.

### Referrals to Fitness to Practise Committee

New cases	Pending Cases
0	0

# College Highlights

## New CTCMPAO Website

On October 11, 2016, our newly designed website was launched. The layout of the website was changed to help the public, members and applicants easily navigate and locate the information they need.

### New functions have also been implemented:

**Public Register:** The public can now search for registered members of the College by registration number, first name, last name, city and/or clinic name. The information on the public register will now display detailed information, including the member's profile, business information, registration information, discipline referrals, hearings and findings, term, conditions and limitations, and orders, cautions and scerps.

**Member Portal:** Members now have access to a member portal to complete the annual registration renewal, to update profile information as needed, and can download official receipts.



## Student Class of Registration

In February 2017, the College launched the Student Class of Registration. The Student Class is a means for the College to engage and assist individuals in their preparation for registration as a General class member while they are:

- undergoing formal education; and/or
- preparing for the Registration Examinations; and/or
- when they are acquiring clinical experience under

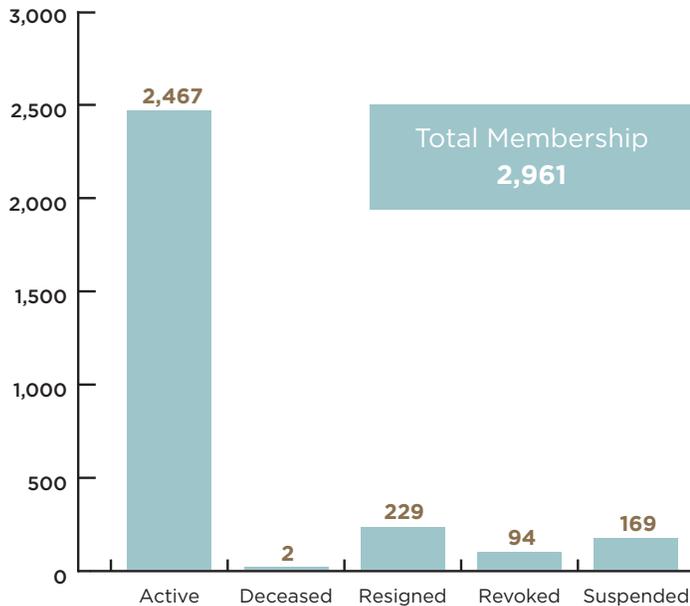
Members in the Student Class will be able to perform controlled acts authorized by the College under supervision of the suitable member of the College. In addition, members in the Student Class are permitted to use the protected titles, Student Traditional Chinese Medicine Practitioner and/or Student Acupuncturist.



## Ontario Health Regulators website

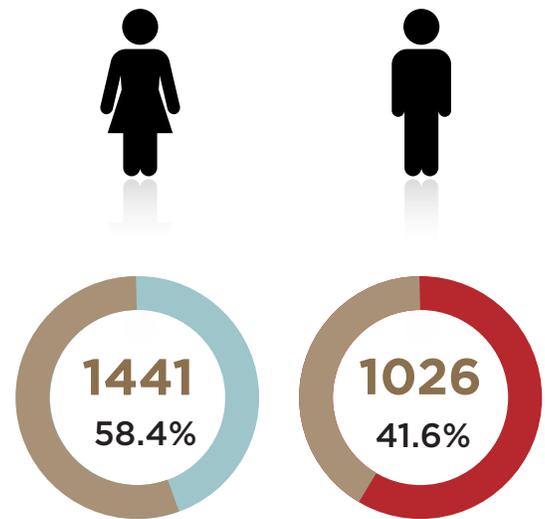
The Federation of Health Regulatory Colleges of Ontario (FHRCO) created [www.ontariohealthregulators.ca](http://www.ontariohealthregulators.ca). The Ontario Health Regulators (OHR) website is the one-stop gateway to the websites of all the health regulators in Ontario, including the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario. From here the public can find the most trustworthy, relevant, and up-to-date information about the colleges and the health professionals they regulate.

## REGISTRATION STATUS



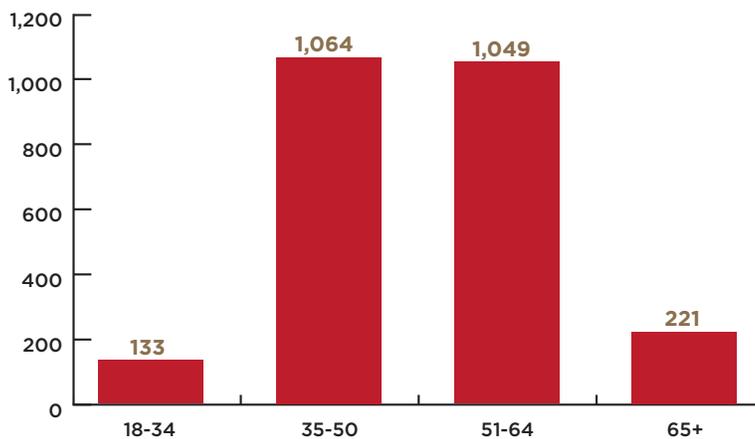
## GENDER

(active members)



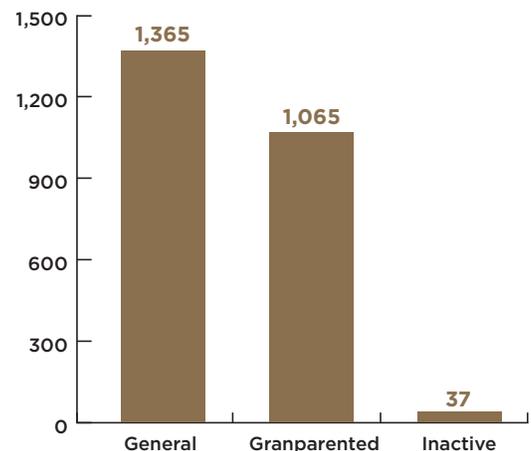
## AGE RANGE OF MEMBERS

(active members)



## CERTIFICATE OF REGISTRATION

(active members)



## TITLES & DESIGNATIONS - ACTIVE MEMBERS

<b>Acupuncturist</b>	R. Ac	<b>1218</b>
	R. Ac (Inactive)	<b>22</b>
<b>Traditional Chinese Medicine Practitioner</b>	R. TCMP	<b>23</b>
	R. TCMP, R. Ac	<b>1189</b>
	R. TCMP (Inactive), R. Ac (Inactive)	<b>15</b>

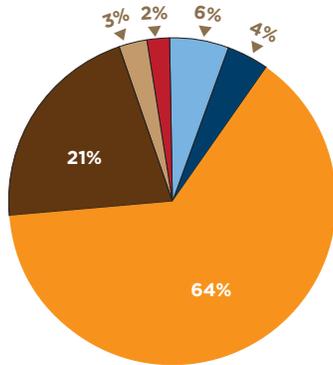
## NEW MEMBERS

Certificate of Registration	Number of Members
Grandparented Class	8
General Class	83
<b>Total</b>	
<b>New Members</b>	<b>91</b>

# College Facts and Statistics - Cont'd

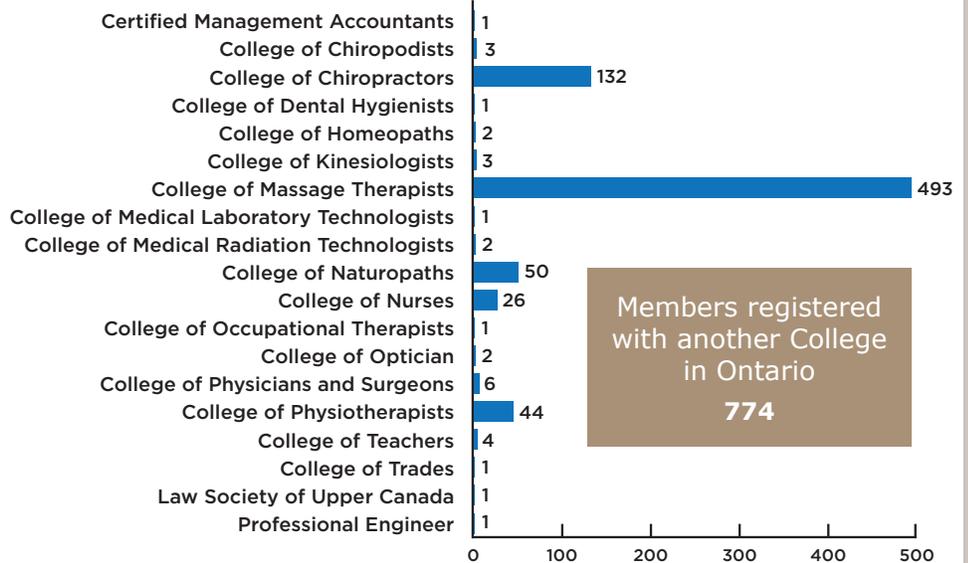
## ELECTORAL DISTRICT

(active members)



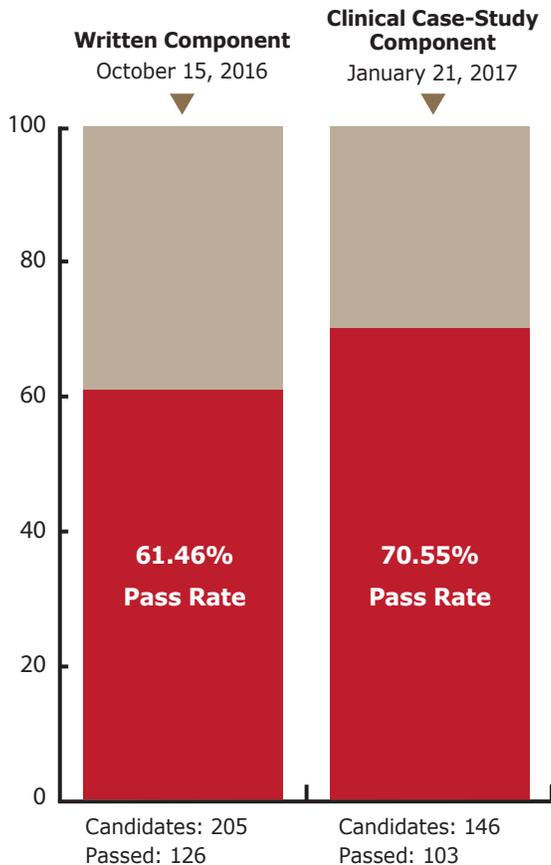
■ North East (1)    ■ Central East (2)    ■ Central (3)  
■ Central West (4)    ■ West (5)    ■ Inactive

## DUAL REGISTRATION IN ONTARIO (active members)



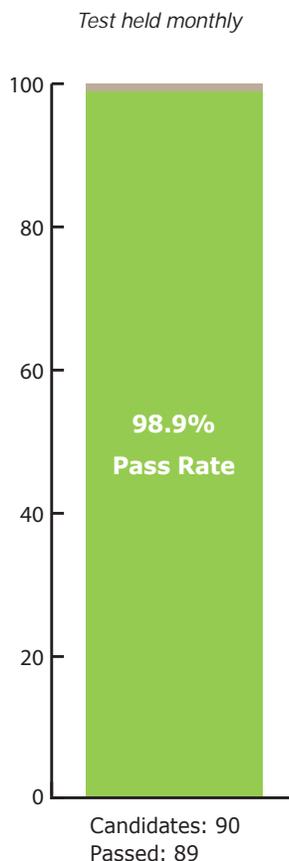
## 2016 REGISTRATION EXAMINATIONS

- Pan Canadian Examinations -



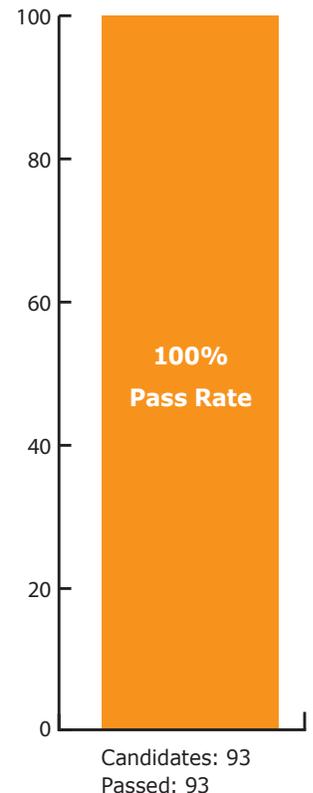
## 2016 JURISPRUDENCE COURSE TEST

Test held monthly



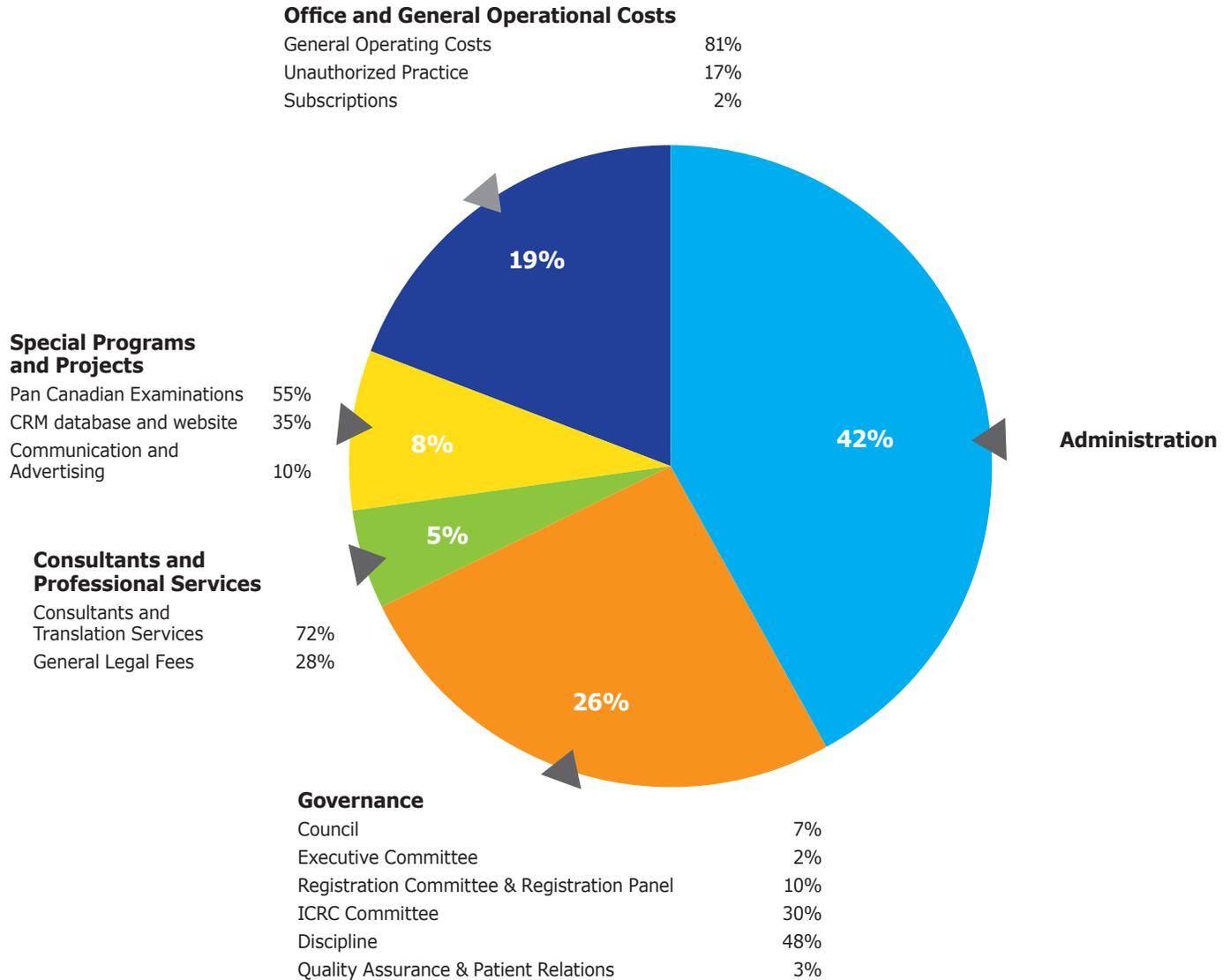
## 2016 SAFETY PROGRAM TEST

Test held monthly



# How Are Membership Fees Allocated?

## 2016-2017 Breakdown



Administration	443.30
Governance	274.43
Consulting and Professional Services	52.77
Special Programs and Projects	84.44
Office and General Operational Costs	200.54
<b>2016-2017 Annual Membership Fee:</b>	<b>\$1,055.48</b>

# COLLEGE OF TRADITIONAL CHINESE MEDICINE PRACTITIONERS AND ACUPUNCTURISTS OF ONTARIO

## FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2017

Independent Auditor's Report	22
Statement of Financial Position	23
Statement of Operations and Net Assets	24
Statement of Cash Flows	25
Notes to the Financial Statements	26
Schedule of Expenses	30



## Independent Auditor's Report

### To the Members of Council of the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario

We have audited the accompanying financial statements of the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario, which comprise the statement of financial position as at March 31, 2017 and the statements of operations and net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario as at March 31, 2017 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations



Toronto, Ontario  
September 25, 2017

CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants

# College Of Traditional Chinese Medicine Practitioners And Acupuncturists Of Ontario

Statement Of Financial Position, as at March 31, 2017

	2017	2016
<b>Assets</b>		
Current Assets		
Cash	3,951,955	3,532,020
Accounts receivable ( <i>note 2</i> )	113,512	194,473
Prepaid expenses	29,623	41,165
	<b>4,095,090</b>	<b>3,767,658</b>
Capital Assets ( <i>note 3</i> )	746,150	787,655
	<b>\$4,841,240</b>	<b>\$4,555,313</b>
<b>Liabilities</b>		
Current Liabilities		
Accounts payable and accrued liabilities ( <i>note 4</i> )	209,836	177,988
Deferred membership dues	483,300	489,665
	<b>693,136</b>	<b>667,653</b>
Deferred capital contributions ( <i>note 5</i> )	72,211	187,289
Deferred lease inducements ( <i>note 6</i> )	204,771	232,694
	<b>\$970,118</b>	<b>\$1,087,636</b>
<b>Net Assets</b>		
Unrestricted	3,871,122	3,467,677
	<b>\$4,841,240</b>	<b>\$4,555,313</b>

Approved on behalf of the Council:

President

Vice-President

# College Of Traditional Chinese Medicine Practitioners And Acupuncturists Of Ontario

Statement Of Operations and Net Assets, Year End March 31, 2017

	<b>2017</b>	<b>2016</b>
<b>Revenues</b>		
Membership dues	3,048,559	3,075,955
Other Fees	242,950	230,427
Other	54,257	174,783
	<b>\$3,345,766</b>	<b>\$3,481,165</b>
<b>Expenses</b>		
Salaries and employee benefit	1,184,475	1,062,972
Council and committees	727,067	597,422
Consulting and professional services <i>(Schedule)</i>	141,492	260,691
Special programs and projects <i>(Schedule)</i>	224,320	119,014
Office and general operational costs <i>(Schedule)</i>	554,891	874,838
	<b>\$2,832,245</b>	<b>\$2,914,937</b>
Excess of revenues over expenses from operations before the following	513,521	566,228
Depreciation	(225,154)	(108,203)
Amortization of deferred capital contributions <i>(note 5)</i>	115,078	48,603
<b>Excess of revenues over expenses for the year</b>	<b>\$403,445</b>	<b>\$506,628</b>
Net assets - at beginning of year	3,467,677	2,961,049
<b>Net assets - at end of year</b>	<b>\$3,871,122</b>	<b>\$3,467,677</b>

# College Of Traditional Chinese Medicine Practitioners And Acupuncturists Of Ontario

Statement Of Cash Flows, Year End March 31, 2017

	<b>2017</b>	<b>2016</b>
<b>Cash flows from operating activities</b>		
Cash received from members	3,470,502	3,355,132
Cash paid to employees and suppliers	(2,866,918)	(2,711,015)
	<u>\$603,584</u>	<u>\$644,117</u>
<b>Cash flows from investing and financing activities</b>		
Purchase of capital assets	(183,649)	(330,677)
Lease inducement received	— — — —	207,640
	<u><b>\$(183,649)</b></u>	<u><b>\$(123,037)</b></u>
<hr/>		
Change in cash during the year and cash at end of year	419,935	521,080
Cash - at beginning of year	3,532,020	3,010,940
Cash - at end of year	<u>\$3,951,955</u>	<u>\$3,532,020</u>

# College Of Traditional Chinese Medicine Practitioners And Acupuncturists Of Ontario

Notes To The Financial Statements, Year End March 31, 2017

---

The College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario (the "College") regulates the practice of traditional Chinese medicines and governs the actions and conduct of its members to ensure the public has access to safe, competent and ethical services from qualified traditional Chinese medicine professionals.

The College is a not-for-profit organization, incorporated without share capital by a special act of the Ontario Legislature and, as such, is generally exempt from income taxes. The College is governed by the Regulated Health Professions Act, 1991 and the Traditional Chinese Medicine Act, 2006.

## 1.) *Summary Of Significant Accounting Policies*

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

### ***Financial Assets and Liabilities***

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

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

### ***Capital Assets***

Capital assets are recorded at cost. Depreciation is provided over the estimated useful lives of the assets at the following annual rates:

Furniture and equipment	- straight line over 5 years
Computer equipment	- straight line over 3 years
Computer software	- straight line over 3 years
Customized computer software	- straight line over 10 years
Leasehold improvements	- over the term of the lease

The above rates are reviewed annually to ensure they are appropriate. Any changes are adjusted for on a prospective basis. If there is an indication that the assets may be impaired, an impairment test is performed that compares carrying amount to net recoverable amount. There were no impairment indicators in 2017.

### ***Deferred Capital Contributions***

Contributions for the acquisition of capital assets that will be depreciated are deferred and amortized over the life of the related capital assets.

### ***Deferred Lease Inducements***

Deferred lease inducements are amortized on a straight line basis over the term of the premise lease.

# College Of Traditional Chinese Medicine Practitioners And Acupuncturists Of Ontario

Notes To The Financial Statements, Year End March 31, 2017

## 1.) *Summary Of Significant Accounting Policies (continued)*

### **Revenue Recognition**

The College's principal source of revenue is membership dues which are recognized as revenue in the period to which the membership dues relate. Membership dues received in the current year, applicable to a subsequent year are recorded as deferred revenue on the Statement of Financial Position and will be accounted for as revenue in the year to which they pertain.

Other fees and revenue include application fees, examination fees, course fees and interest. Fees are recognized as revenue when the services and courses have been provided. Interest is recorded when earned. Fees received in the current year, applicable to a subsequent year are recorded as deferred revenue on the Statement of Financial Position and will be accounted for as revenue in the year to which they pertain.

### **Use of Estimates**

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

Key areas where management has made difficult, complex or subjective judgments, often as a result of matters that are uncertain, include useful lives for depreciation and amortization of property and equipment and valuation of assets and liabilities. Actual results could differ from these and other estimates, the impact of which would be recorded in future periods.

## 2.) **Accounts Receivable**

Accounts receivable includes an amount receivable for cost awards totalling \$11,815 (\$138,315 -2016) net of an allowance for doubtful accounts of \$110,815 (\$NIL - 2016).

## 3.) **Capital Assets**

Details of capital assets are as follows:

	<i>Cost</i>	<i>Accumulated Depreciation</i>	<b>Net Book Value</b>	
			<i>2017</i>	<i>2016</i>
Furniture and equipment	245,438	148,222	97,216	146,303
Computer equipment and software	64,677	50,116	14,561	24,730
Customized computer software	470,667	47,067	423,600	375,739
Leasehold improvements	299,970	89,197	210,773	240,883
	<b>\$1,080,752</b>	<b>\$334,602</b>	<b>\$746,150</b>	<b>\$787,655</b>

During the year the College commenced use of the new customized computer software and the book value of the old customized computer software in the amount of \$66,475 has been written off and included in depreciation expense.

# College Of Traditional Chinese Medicine Practitioners And Acupuncturists Of Ontario

Notes To The Financial Statements, Year End March 31, 2017

## 4.) Government Remittances

Accounts payable and accrued liabilities includes government remittances totalling \$NIL (\$28,361 - 2016).

## 5.) Deferred Capital Contributions

Deferred capital contributions represent the unamortized amount of contributions received for the purchase of capital assets. The changes in deferred capital contributions are as follows:

	2017	2016
Balance - at beginning of year	187,289	235,892
Amortization of deferred capital contributions	(48,603)	(48,603)
Write off of deferred capital contributions	(66,475)	— — — —
Balance - at end of year	<b>\$72,211</b>	<b>\$187,289</b>

## 6.) Deferred Lease Inducements

Deferred lease inducements represent the unamortized amount of a leasehold improvement allowance under the premise lease and free rent at various times during the lease.

	2017	2016
Balance - at beginning of year	232,694	260,617
Amortization of lease inducements	(27,923)	(27,923)
Balance - at end of year	<b>\$204,771</b>	<b>\$232,694</b>

## 7.) Lease Commitment

The College has entered into a lease for its premises which expires on July 31, 2024. The minimum annual lease payments are as follows:

Fiscal year ending March 31	2018	90,843
	2019	90,843
	2020	97,764
	2021	101,224
	2022	101,224
	thereafter	236,191
		<b>\$718,089</b>

In addition, the College is obligated to pay its proportionate share of operating costs and taxes which amounted to \$44,602 (\$41,084 - 2016).

# College Of Traditional Chinese Medicine Practitioners And Acupuncturists Of Ontario

Notes To The Financial Statements, Year End March 31, 2017

---

## **8.) Financial Instruments And Risk Exposure**

The College is exposed to various risks through its financial instruments. The following analysis provides a measure of the College's risk exposure at the statement of financial position date.

### **Credit Risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The College is exposed to credit risk on its accounts receivable. Accounts receivable includes sales tax recoverable to be collected from the government and receivables from members and the landlord. The College mitigates credit risk by monitoring receivable balances on a regular basis and providing for receivables that are uncollectible. Management has included adequate provision for doubtful accounts receivable in these financial statements.

### **Liquidity Risk**

Liquidity risk is the risk that the College will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and lease commitments. The College expects to meet these obligations as they come due by generating sufficient cash flow from operations.

### **Market Risk**

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

## **9.) Guarantees And Indemnities**

The College has indemnified its past, present and future directors, officers and volunteers against expenses (including legal expenses), judgments and any amount actually or reasonably incurred by them in connection with any action, suit or proceeding, subject to certain restrictions, in which they are sued as a result of their involvement with the Council, if they acted honestly and in good faith with a best interest of the College. The College has purchased directors' and officers' liability insurance to mitigate the cost of any potential future suits and actions, but there is no guarantee that the coverage will be sufficient should any action arise.

In the normal course of business, the College has entered into agreements that include indemnities in favour of third parties, either express or implied, such as in service contracts, lease agreements and purchase contracts. In these agreements, the College agrees to indemnify the counterparties in certain circumstances against losses or liabilities arising from the acts or omissions of the College. The terms of these indemnities are not explicitly defined and the maximum amount of any potential liability cannot be reasonably estimated.

# College Of Traditional Chinese Medicine Practitioners And Acupuncturists Of Ontario

Schedule Of Expenses, Year End March 31, 2017

	<b>2017</b>	<b>2016</b>
<b>Consulting and Professional Services</b>		
Consultants, finance, translation expenses	100,821	56,750
General legal fees	40,671	203,941
	<b>\$ 141,492</b>	<b>\$260,691</b>
<b>Special Programs and Projects</b>		
Pan Canadian examinations	124,354	3,306
CRM database and website	74,970	27,490
Information sessions and staff development	12,441	28,816
Communications and advertising	12,555	59,402
	<b>\$ 224,320</b>	<b>\$119,014</b>
<b>Office and General Operational Costs</b>		
Office operating costs	451,154	353,014
Litigation and unauthorized practice	91,332	493,038
Clinic regulation and subscriptions	12,405	19,534
Registration renewals	— — — —	9,252
	<b>\$ 554,891</b>	<b>\$874,838</b>



705 – 55 Commerce Valley Drive West, Thornhill, Ontario L3T 7V9  
Tel: 416-238-7359 • Toll-free: 1-866-624-8483 • Fax: 416-214-0879

---

[www.ctcmpao.on.ca](http://www.ctcmpao.on.ca) • [info@ctcmpao.on.ca](mailto:info@ctcmpao.on.ca)