



College of Traditional Chinese Medicine
Practitioners and Acupuncturists of Ontario
安省中醫師及針灸師管理局

2013 – 2014 Annual Report

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Acronyms

CARB-TCMPA

Canadian Alliance of Regulatory
Bodies of Traditional Chinese
Medicine Practitioners and
Acupuncturists

CMAAC

Chinese Medicine and Acupuncture
Association of Canada

College or CTCMPAO

College of Traditional Chinese
Medicine Practitioners and
Acupuncturists of Ontario

FHRCO

Federation of Health Regulatory
Colleges of Ontario

HCAI

Health Claims for Auto Insurance

HPARB

Health Professions Appeal and
Review Board

OFC

Office of the Fairness Commissioner

PLAR

Prior Learning Assessment
and Recognition

RHPA

*Regulated Health Professions
Act, 1991*

TCLs

Terms, conditions and limitations

TCM

Traditional Chinese Medicine

TCMA

*Traditional Chinese Medicine
Act, 2006*

WSIB

Workplace Safety and
Insurance Board

About the College

Who

Who does the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario regulate?

The College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario (College) regulates the practice of traditional Chinese medicine (TCM) and acupuncture in the public interest. The law in Ontario requires that every practitioner must be a registered member of the College.

We know our practitioners are a very diverse group, hailing from all over the world and speaking 78 languages. Forty-five percent of our members speak two languages, 27% speak three languages, 6% speak four languages and we have members that can speak up to seven languages.

What

What are Traditional Chinese Medicine Practitioners and Acupuncturists authorized to do in Ontario?

The *Traditional Chinese Medicine Act, 2006* sets out the scope of practice of traditional Chinese medicine, "...the assessment of body system disorders through traditional Chinese medicine techniques and treatment using traditional Chinese medicine therapies to promote, maintain or restore health".

The controlled acts that members of the College are authorized to perform are:

1. Performing a procedure on tissue below the dermis and below the surface of a mucous membrane for the purpose of performing acupuncture.

2. Communicating a traditional Chinese medicine diagnosis identifying a body system disorder as the cause of a person's symptoms using traditional Chinese medicine techniques.

Only members of the College can use the protected titles of "traditional Chinese medicine practitioner" and/or "acupuncturist", a variation or abbreviation, or an equivalent in another language.

Where

Where do Traditional Chinese Medicine Practitioners and Acupuncturists practise?

Traditional Chinese Medicine Practitioners and Acupuncturists live and work all over the province of Ontario bringing their wealth of knowledge and experience to their communities. Some practitioners have their own practice or they have chosen to work within a larger multidisciplinary practice with other health care providers.

When

When do Traditional Chinese Medicine Practitioners and Acupuncturists interact with the College?

The College's primary duty is to serve and protect the public interest by:

1. Regulating the practice and conduct of members by setting regulations, standards of practice, policies and guidelines;
2. Maintaining a public register of members, ensuring that only qualified professionals meeting entry to practice requirements can practise and use the protected titles: "traditional Chinese medicine practitioner" or "acupuncturist", a variation or abbreviation or an equivalent in another language;

3. Developing programs to help members improve their skills, knowledge and judgment;
4. Reviewing and investigating complaints against members;
5. Assessing whether a member is fit to practise;
6. Disciplining members, where necessary;
7. Promoting inter-professional collaboration; and
8. Offering practise guidance and support to members and assisting the public with information about the profession and its members.

How

How is the College guided in its actions?

The College is guided by its statutory mandate under the *Regulated Health Professions Act, 1991 (RHPA)* and the *Traditional Chinese Medicine Act, 2006*.

Message from the President

On April 1, 2013, the College of Traditional Chinese Medicine Practitioners and Acupuncturists came into being and the transitional Council became the Council of the College. I warmly welcome all nine newly elected members and eight public appointees to the Council. The profession of traditional Chinese medicine is now recognized as a regulatory health profession, joining some 260,000 health professionals in Ontario, under the *Regulated Health Professions Act, 1991*.

The College is now the only legal authority established by the statutes of Ontario under the *Regulated Health Professions Act, 1991* and the *Traditional Chinese Medicine Act, 2006* and the regulations under these Acts to register TCM practitioners and acupuncturists in the interest of public safety. No other organization or association can hold themselves out to be a regulatory college in any manner. Only registered members of the College are authorized to perform the controlled acts of communicating a traditional Chinese medicine diagnosis using traditional Chinese medicine techniques and traditional Chinese medicine acupuncture. No person can use the titles and designations of Traditional Chinese Medicine Practitioner (R.TCMP) or Acupuncturist (R.Ac) unless they are a member of the College. Insurance agencies, including the Workplace Safety and Insurance Board (WSIB) and Health Claims for Auto Insurance (HCAI), are now recognizing College members and effective November 4, 2013, Traditional Chinese Medicine Practitioners and Acupuncturists are recognized as regulated health professionals in the HCAI system in Ontario.

I offer my warmest congratulations to members of the College who courageously stayed the course and trusted the process. I am honoured and privileged to have been part of the important steps in laying the foundation for future generations.

I am confident the regulation of traditional Chinese medicine will lead the general public, other health care professionals and the government to develop increased trust. This will broaden the base of

patients and increase inter-professional collaboration with other health care professionals, resulting in an increase in reciprocal referral of patients and greater continuity of care for patients. It is my belief that as the public and government develops confidence in the TCM profession, a foundation will be laid for the development of regulations on the use of the "doctor" title.

Council has also been forging ahead to implement Prior Learning Assessment and Recognition (PLAR) for grandparented members to transfer to the General Class. On May 23, 2013, the College approved the Registration Examinations-Pan-Canadian Written and Clinical Case-Study Examination developed by the Canadian Alliance of Regulatory Bodies of Traditional Chinese Medicine Practitioners and Acupuncturists (CARB-TCMPA), the national organization of provincial and territorial regulatory bodies that governs and monitors the practice of TCM Practitioners, Acupuncturists and/or Herbalists in Canada. In 2008, the Transitional Council joined the regulators of traditional Chinese medicine in British Columbia, Alberta, Quebec, and Newfoundland and Labrador in forming CARB-TCMPA, with the purpose of developing a plan to remove provincial barriers to registration by, among other things, setting up similar processes and sharing information. The Registration Examinations-Pan-Canadian Written and Clinical Case-Study Examinations are in two parts, with the written part of the first examination offered in October 2013 and the Clinical Case-Study part of the first examination offered in January 2014. The examination was administered by a third party agency selected by CARB-TCMPA.

The College held two information sessions to educate and support over 1,900 registered members, with almost 400 members attending on June 25, 2013 and over 600 members participating on November 18, 2013. The information sessions provided members with the opportunity to learn about their legislative rights and responsibilities as Traditional Chinese Medicine Practitioners and

Acupuncturists in Ontario, familiarize themselves with record keeping policies in their practices and understand the requirements of the College's Quality Assurance (QA) Program. Participants can apply their hours towards their professional development plan to meet their QA Program requirements.

The President and College staff participated in a teleconference with the Canadian Life & Health Insurance Association to clarify the *Traditional Chinese Medicine Act, 2006* and its scope of practice. The meeting was an opportunity for the College to provide accurate information to insurers about the scope of practice of the College's members, in order for insurance companies to be able to process patient claims based on accurate information about TCM practice and patient care delivery. The College will continue to dialogue with agencies and government to ensure that provisions of the *TCMA* are correctly interpreted.

I am happy to share with you that the College has been advised that educational institutions funded by the Ministry of Training, Colleges and Universities are planning to offer traditional Chinese medicine acupuncture and traditional Chinese medicine programs in Ontario.

In December 2013, the College and Council welcomed the new Registrar and CEO, Cristina De Caprio. Under her direction, I am confident that the College will fulfill its mandate to regulate the practice of traditional Chinese medicine in Ontario.

I would like to express my appreciation to the Ministry of Health and Long-Term Care: Allison Henry, Stephen Cheng, Derek Cheung, Marilyn Wang, the Minister of Health and Long-Term Care (MOHLTC), the Honourable Deborah Matthews, and the Deputy Minister of Health, Suzanne McGurn. I would also like to extend my thanks to the Honourable Michael Chan, Minister of Tourism, Culture and Sport, and all persons,

organizations and stakeholders who previously played critical roles in the establishment of the *Traditional Chinese Medicine Act, 2006*.

I would like to thank all past and present members of the Transitional Council; Past President, Cedric Cheung; Registrar from 2007-May 2013, Emily Cheung, to whom the College owes so much for her perseverance and dedication; the Interim Executive Director, Sharon Saberton; and Rumana Rahman and Allan Mak, who managed the College from June 2013 to December 2013 in the roles of Acting Registrar and Acting CEO respectively. I would like to express my thanks to legal counsel Richard Steinecke, Rebecca Durcan and Mark Spector, and to College staff members Conrad Tang, Eliza Lee, Ann Zeng and Ivy Ning, Sivajini Sivasamy, and Owen Cattigan. Finally, I would like to pay tribute to my husband and family for the sacrifices they have made to support me in fulfilling the role and duties of President since 2011.

The Ontario health care system is guided by the principle of self-regulation, which does not leave room for self-interest or professional interests. All of Council has the responsibility and accountability to ensure public protection as a regulatory college. Council functions in the spirit of collaboration, functioning as a team with one unified voice and with respect for one another on Council. I look forward to working together to change the landscape of health care for the public of Ontario and ensuring access to safe, ethical traditional Chinese medicine services in the years to come.



Message from the Registrar

I congratulate all members of the profession for accepting the gift of self-regulation. As of March 31, 2014, 2,178 members of the profession had entered practice. These members have embraced the opportunity to contribute to improving the health and wellbeing of the people of Ontario, and now stand alongside the other 260,000 health care practitioners in Ontario who were regulated under the *Regulated Health Professions Act, 1991* as credible, ethical and effective health care providers.

I am confident that through an environment of dialogue, respect, and collaboration, together we will enable the College to take its place in the landscape of regulated health professionals in Ontario. Ontario is home to over 13.5 million people, and therefore having the largest reach in terms of number of patients for traditional Chinese medicine practice, the College is poised to emerge as a leader in the regulation of traditional Chinese medicine nationally and internationally, and as a leader in health regulation in Ontario.

The people of Ontario can now be assured that the College will ensure that our members deliver traditional Chinese medicine care based upon the four pillars of regulation: practice based on knowledge; practitioners who are mentally and physically capable; practice based on honesty, decency and integrity; and practitioners who exemplify professionalism.

On January 31, 2014, the Divisional Court released its decision in *Yuan, Li, et al vs. the Transitional Council of the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario and the Minister of Health and Long-Term Care*.

The Court confirmed that:

1. The registration regulation was valid;
2. That requiring reasonable fluency in English or French was not discriminatory and;
3. The absence of a doctor regulation was not improper.

On February 28, 2014, the Court ordered Yuan, Li and other applicants to pay \$30,000 to the College and \$15,000 to the Ministry of Health and Long-Term Care.

The College embarked on a significant public media campaign to remind practitioners that March 31, 2014 was the deadline for applications for certificates of registration in the Grandparented class of registration. The College placed over 50 advertisements in local and mainstream newspapers targeting nine different language groups: English, Cantonese, Mandarin, Russian, French, Korean, Vietnamese, Indian, and Iranian. This was a massive undertaking to ensure that the College reached out to all eligible candidates for Grandparenting. Candidates applying for registration with the College were no longer eligible to apply for certificates of registration in the Grandparented class of registration as of April 1, 2014. Five hundred and three (503) applications for the Grandparented class were subsequently received in March 2014.

On February 11, 2014, the federal budget was released, indicating that acupuncture services is likely to be made exempt from GST/HST and that the Department of Finance had drafted the relevant legislation. The College advised that members seek expert advice on how the exemption of GST/HST will affect their practice.

The College successfully hosted the first annual CTCMPAO Symposium on the Scope of Practice of Traditional Chinese Medicine on February 21, 2014 at the College. The Registrars and other staff from the seven other health care regulatory bodies that also have the controlled act of acupuncture attended. The College's presentation clarified Section 8 of Ontario Regulation 107/96, Controlled Acts, made under the RHPA that exempts eight health regulatory colleges for the purpose of performing acupuncture in accordance with the standard of practice and within the scope of practice of these Colleges.

On October 21 and 22, 2013, the College arranged a two-day intensive orientation session for the newly elected members and appointed Council members, led by legal counsel and representatives from the Ministry of Health and Long-Term Care, Federation of Health Regulatory Colleges of Ontario (FHRCO), Health Professions and Review Board (HPRB) and Office of the Fairness Commissioner (OFC). At the orientation session, members received an overview of the legislation, the regulatory processes, his/her responsibilities as a Council member, and the College's relationship with government.

On December 9, 2013, another orientation session was organized for all Council members led by the legal counsel. On January 24, 2014, the College organized a full-day strategic planning session for Council to ensure it is able to fulfill its mandate in protecting the public by maximizing the operational status of its statutory committees.

I thank all of the members of Council for coming forward to serve both the traditional Chinese medicine profession and the people of Ontario by participating in the process of self-regulation. The College and Council are enriched by the wealth of experience that they each brought to the College, either as elected members bringing their knowledge and experience in practice, or as public members giving their voice to the public interest and serving as a constant reminder of the public trust which the profession must earn, protect and serve.

The College environment is that of respect, response and of service to the members of the College and to the public, an environment that reflects the respect, response and service that patients receive from practitioners.

I would like to acknowledge the guidance of the Ministry of Health and Long-Term Care, most notably: Allison Henry, Stephen Cheng, Derek Cheung, Marilyn Wang, the Minister of Health, the Honourable Deborah Matthews, and the Deputy Minister of Health, Suzanne McGurn. Thank you

for the gift of self-regulation. I would also like to acknowledge all past and present members of the Transitional Council; the Registrar from 2007 - May 2013, Emily Cheung; and the Interim Executive Director, Sharon Saberton. I would like to express my thanks to legal counsel, Richard Steinecke, Rebecca Durcan, Tom Curry, Jaan Lilles, Gilbert Sharpe, Marc Spector, and Rory Gillis.

To the College staff, Conrad Tang, Eliza Lee, Ann Zeng, Ivy Ning, Sivajini Sivasamy, Owen Cattigan, and all of the other support staff, it is only because of your tireless commitment and hard work that we are where we are as a College. A special thank you to Rumana Rahman and Allan Mak, who managed the College from June 2013 to December 2013 in the roles of Acting Registrar and Acting CEO respectively and now are continuing in their roles of Director, Registration and Examinations and Director, Administration and Professional Practices.



Members of Council

Gordon Campbell, Public Member

With a BSc in Mathematics, Gordon Campbell was editor-in-chief of several publications for the computer industry and managed people and projects developing computer application software. He also served as a public Council member of the College of Dental Hygienists of Ontario from 2004 – 2007.

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

An elected representative from District 4, Central West, Ming C. Cha is a Traditional Chinese Medicine Practitioner who completed his education and began his career in China, before moving to Canada to continue his practice as well as complete his Ph.D. in human nutrition.

Cedric Cheung, District 5 (West), Professional Member

Elected by acclamation from District 5 (West), Cedric Cheung is a Traditional Chinese Medicine Practitioner appointed to the transitional Council of the College in 2008, becoming the transitional Council's first President. After establishing his practice in 1972, he has represented Canada as Vice-President of the World Federation of Acupuncture-Moxibustion Societies since 1990 and was President of the Chinese Medicine and Acupuncture Association of Canada (CMAAC) from 1983 – 2008.

Richard Guo Qing Dong, District 3 (Central), Professional Member

An elected representative from District 3, Central, Richard Guo Qing Dong is a Traditional Chinese Medicine Practitioner who served on the College's transitional Council from 2008 – 2010, participating in the process of regulating traditional Chinese medicine for over ten years.

Salvatore Guerriero, Public Member

A professional engineer and lawyer, Salvatore Guerriero has extensive experience in both the engineering and legal arenas in Ontario as well as prior experience as a public member of the Ontario College of Pharmacists. He is currently

the Manager of Tribunal Operations at the Association of Professional Engineers of Ontario as well as continuing his legal practice.

Yu Qiu Guo, District 1 (North East), Professional Member

An elected representative from District 1, North East, Yu Qiu Guo is a Traditional Chinese Medicine Practitioner who began her career in China before moving to Canada, where she continued her practice as well as acting in numerous positions as chair and director of various community service organizations.

Terry Wai Tin Hui, District 3 (Central), Professional Member

An elected representative from District 3, Central, Terry Wai Tin Hui has been a Traditional Chinese Medicine Practitioner in Ontario and was appointed to the transitional Council of the College in 2012. Terry also has extensive experience as a traditional Chinese medicine educator.

Christine Nichole Lang, District 2 (Central East), Professional Member

An elected representative from District 2, Central East, Christine Lang began her health care career in Kinesiology at the University of Waterloo, becoming an Acupuncturist in 2000 in southern California before returning home to Ontario to continue her career.

Sharon Lam, Public Member

Sharon Lam is a Certified General Accountant and is currently the City of Toronto's Manager of Financial Review Service Providers' Children's Services Division. She was a member of the transitional Council from 2008 – 2010.

Henry Maeots, Public Member

With an MBA in Marketing, Finance and HR Management, Henry Maeots was previously a Regional Vice President and Branch Manager for Primerica Financial Services. He was a member of the transitional Council from 2008 – 2010 and has prior experience as a public member in another regulatory health college, the College of Physicians and Surgeons of Ontario.

Martial Moreau, Public Member

With extensive human resources and administrative experience, Martial Moreau is a financial advisor with North Star Brokers. He is also a member of the audit committee of the Sault Ste. Marie School Board and Chair of the audit committee of the United Way.

Claudia Newman, Public Member

The Principal of NCA Associates, Claudia Newman provides training, consulting and writing services to public and private sectors in the area of occupational and professional ethics. A member of the Council on Licensure, Enforcement & Regulation (CLEAR), she was also a member of the transitional Council from 2012-2013 and was appointed to the College of Veterinarians as a public member in 2013.

Phil Schalm, Public Member

An educator, Phil Schalm is the Associate Director of the University of Toronto's School of Continuing Studies. He has been involved in a great many national and international educational partnership projects. He also delivered an orientation on Traditional Chinese Medicine to Ontario MPs and government officials responsible for public hearings leading to the regulation of TCM and Acupuncture. He served as a member of the Toronto Region Immigrant Employment Council Founding Board of Directors from 2007 to 2013.

Joanne Pritchard-Sobhani, District 1 (North East), Professional Member

An elected representative from District 1, North East, Joanne Pritchard-Sobhani is a Traditional Chinese Medicine Practitioner appointed to the transitional Council of the College in 2008, and has been the transitional Council's President

since November 2011. She was Vice President of the Technical Committee (TC-249), Committee/Traditional Chinese Medicine for the Standards Council of Canada representing Canada internationally from 2011 – 2013. She is also the Vice-Chair of the Canadian Alliance of Regulatory Bodies for Traditional Chinese Medicine and Acupuncture.

Ferne Woolcott, Public Member

A school principal and teacher, Ferne Woolcott has an extensive background in education and evidenced a strong commitment to community involvement throughout her career. She is on the Board of Directors of the South West Community Care Access Centre and became a member of the transitional Council in March 2013.

Nathalie Xian Yi Yan, District 4 (Central West), Professional Member

An elected representative from District 4, Central West, Nathalie Xian Yi Yan is a Traditional Chinese Medicine Practitioner who completed her education in biochemistry and pharmaceuticals before founding the Hamilton Traditional Chinese Medical Health Science Centre. She also received her diploma in Addiction Care-Worker from McMaster University in 2008.

Rong Zhu, District 3 (Central), Professional Member

An elected representative from District 3, Central, Rong Zhu is a Traditional Chinese Medicine Practitioner who has served as a director, board member and member of traditional Chinese medicine associations with experience as both a practitioner and as an educator.

What is a Public Member?

Public members are appointed by the Lieutenant Governor of Ontario. A minimum of five and no more than eight persons would be appointed to the CTCMPAO Council. Public members may not be members of the traditional Chinese medicine profession, members of a health regulatory college as defined in the *Regulated Health Professions Act, 1991*, or members of a Council of another health regulatory college.

What is a Professional Member?

Professional members are elected by members of CTCMPAO to Council in five districts to represent the practising Traditional Chinese Medicine Practitioners and Acupuncturists in the district where they are elected. Members of CTCMPAO are only permitted to vote in the district in which they live.

Elections

The College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario held its first election to form its first duly elected governing body, the Council of CTCMPAO, on August 1, 2013. The College received a total of 21 nominations from five representing electoral districts in Ontario. Members who were registered with the College before May 26, 2013 were eligible to vote in the election for their designated district. The College received a total of 483 ballots from 963 eligible voters.

The elected members of the College and the five to eight members of the public, who were appointed by the Lieutenant Governor in Council later that fall, formed the Council of CTCMPAO.

CTCMPAO thanks all the nominees for participating in the Council election and to all the members who voted.

Below are the official results of the Council elections by Electoral District. The tallying of ballots was conducted by the CTCMPAO with the assistance of Clarke Henning, LLP. Two scrutineers were also present during the tallying of the ballots.

The following representatives were elected to Council for 2013-2014:

District 1

Yu Qiu Guo

Joanne Pritchard-Sobhani

District 2

Seat was vacant on August 1 and a by-election was called by Council.

District 3

Richard Dong

Terry Hui

Rong Zhu

District 4

Ming C. Cha

Nathalie Yan

District 5

Cedric Cheung (acclaimed)

The term of the newly elected Council members and the public appointed members began on November 1, 2013.

District 2 did not receive any nominations from eligible candidates for the election and a seat was therefore vacant. At a special meeting on August 20, 2013, Council decided to call a by-election for the vacant seat in District 2 to be held on October 30, 2013, with the elected candidate's term to begin in December 2013. The College subsequently received one eligible nomination for the Council position. Accordingly, Ms. Christine Lang was voted on Council by acclamation.

Executive Committee Report

COMMITTEE COMPOSITION

President	Joanne Pritchard-Sobhani
Vice-President	Richard Dong
Executive	Claudia Newman Ferne Woolcott Terry Hui

The Executive Committee is a statutory committee that makes decisions between Council meetings. It has all the powers of the Council with respect to any matter that in the Committee's opinion requires immediate attention, other than the powers to make, amend or revoke a regulation or by-law. The Executive Committee met nine times in 2013.

Activity Highlights

A. Record Keeping Policy

The Record Keeping policy is intended to support the standards of practice and is based on section 3(c) iii of the Jurisprudence handbook and section 3.7 Risk Management: Patient and their Records of the Safety Program handbook.

It describes the standards that the College expects of its members in record keeping to ensure members meet the standards of practice and to protect public safety. It sets out the essential records that registered members of the College are required to keep in the care of their patients and in the operation of their practices.

B. Amendment to the By-Laws

The Executive Committee approved amendments to the College's By-law No. 1, specifically that PLAR fees be removed from the by-laws of the College. The College had engaged the services of a third party consultant to administer the PLAR process to ensure fairness to all Grandparented members, who will be required to undergo the process in order to move to the General class of registration. As such, Grandparented members will directly apply to the third party. The College will not be receiving PLAR fees.

C. Expense Remuneration for Newly-Elected Members

The College by-laws do not delineate the expense remuneration for elected members of Council. The Executive Committee recommended, on a temporary basis, the adoption of the Ministry's guidelines for public member appointees.

D. New Head Office Location Selection

The College undertook a search for its head office location. It underwent negotiations for the lease of the premises at 55 Commerce Valley Drive, Suite 705, Thornhill, Ontario, resulting in the successful lease of the premises. The College worked with a design team to fine-tune the layout and floor plan of the new office location, and moved into the new location in mid-August 2014 following the completion of construction of the unit space in accordance with the design plan. A special "thank you" to HealthForceOntario for allowing the College to continue to operate on a temporary basis at the HealthForceOntario headquarters.

Registration Committee Report

COMMITTEE COMPOSITION

Claudia Newman (Chair)
Richard Dong
Ming Cha
Henry Maoets
Joanne Pritchard-Sobhani
Ferne Woolcott
Terry Hui

The Registration Committee is a statutory committee under the *Regulated Health Professions Act, 1991* with the mandate to consider referrals from the Registrar relating to applications for a certificate of registration. After considering an application for registration, the Committee may direct the Registrar to:

- Issue a certificate of registration;
- Issue a certificate of registration if the applicant successfully completes examinations set or approved by the Committee;
- Issue a certificate of registration if the applicant successfully completes additional training specified by the Committee;
- Impose specified terms, conditions and limitations on a certificate of registration of the applicant and specify a limitation on the applicant's right to apply for an order removing or modifying any term, condition or limitation imposed on a member's certificate of registration as a result of a committee proceeding; and/or
- Refuse to issue a certificate of registration.

The Committee also considers members' applications for an order removing or modifying any term, condition or limitation imposed on a member's certificate of registration as a result of a Committee proceeding.

Activity Highlights

The Registration Committee held ten meetings in 2013 - 2014 (March, June, August, September, October, December, January, February and March), one of which was a teleconference. The Registration Committee Panel conducted 12 meetings between March 2013 and March 2014.

A. The Registration Committee developed policies and procedures for:

- Delegation
- Safety and Jurisprudence accommodation plan for Grandparented applicants practising with a written plan approved by the Registration Committee
- Assessment of General Class applicants' equivalent duration of education program hours for registration purposes
- Definition of patient visits
- Supervision of practice
- Registration examinations for General Class applicants
- Alternative options for applicants who may not be able to provide appropriate documentation for entry to practice with the College
- Certification of professional incorporation
- Assessment of Grandparented members for the transition to the General class of membership through the PLAR process and the manual for selection and training of PLAR evaluators
- Administration of the Jurisprudence Program Test
- Safety Program re-writes.

There were 49 applications referred to the Committee by the Registrar between March 2013 and March 2014. The Registrar was instructed to issue 17 Grandparented certificates of registration and five General (Provisional) certificates of registration. There were two applications from among those approved for registration where the Registration Committee imposed terms, conditions and limitations (TCLs) on the member's certificate of registration with the College. The Registrar was directed to refuse five Grandparented applications. No General (Provisional) applications were refused between March 2013 and March 2014.

B. Office of the Fairness Commissioner Registration Practices Report

On March 1, 2014, the College successfully submitted its first Fair Registration Practices Report reflecting registration practices in 2013. A representative from the Office of the Fairness Commissioner (OFC) came to the next Council meeting to congratulate the College on completing its first Fair Registration Practices Report, noting that it was very well done. The College worked closely with the OFC in completing the report and was conscientious in utilizing fair access principles in its registration processes.

C. Labour Mobility Evaluation

As parties to Chapter 7 (Labour Mobility) of the Agreement on Internal Trade, governments are required to report annually on the functioning of labour mobility in Canada. In order to help governments meet this requirement, the College had completed a survey on labour mobility statistics and issues arising from labour mobility and submitted it on February 28, 2014.

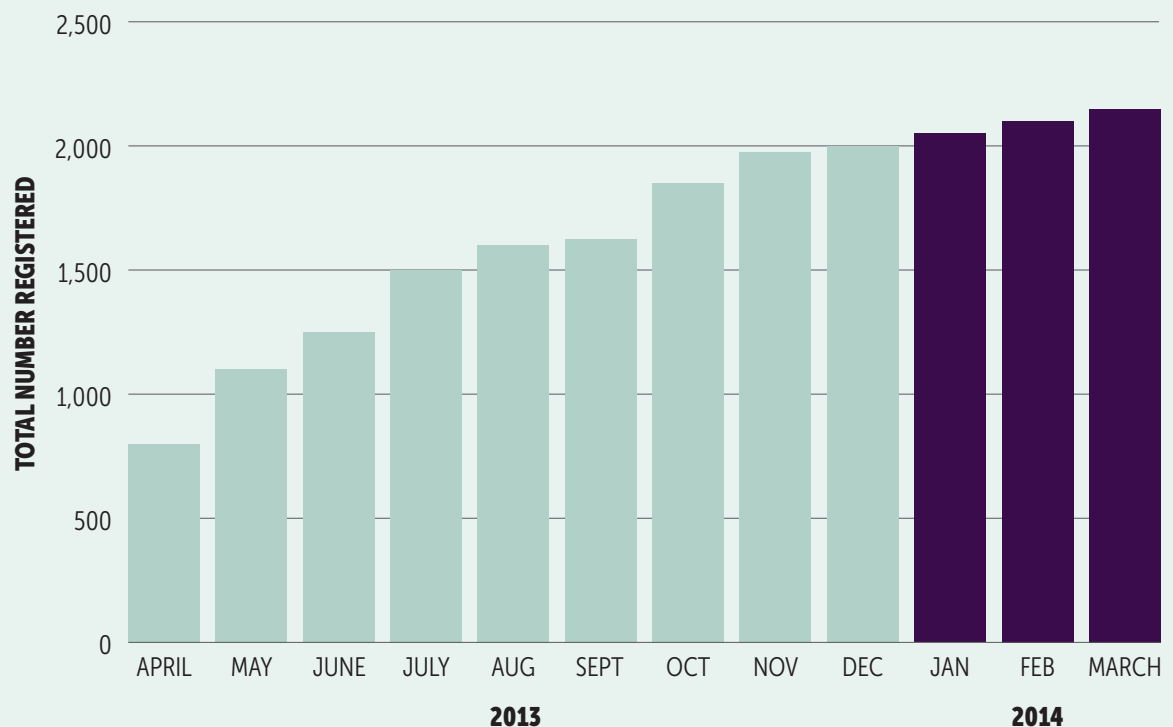
2013 – 2014

College Facts & Stats

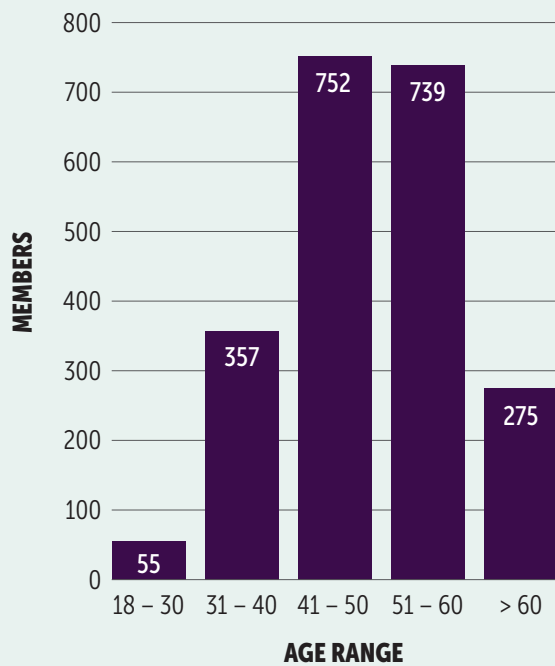
Total Number of Registrants

Grandparented	1,956
General	187
TOTAL	2,178

Total of Members Registered by Month



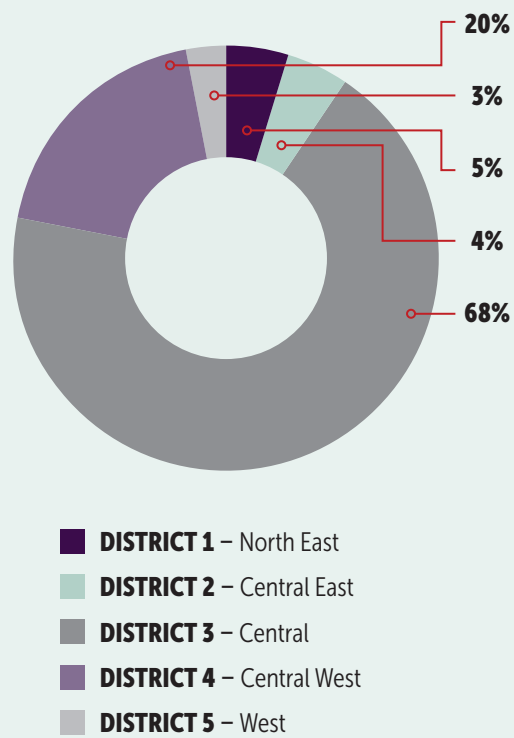
Registrants by Age



Age Range

AGE RANGE	MEMBERS
18 - 30	55
31 - 40	357
41 - 50	752
51 - 60	739
> 60	275

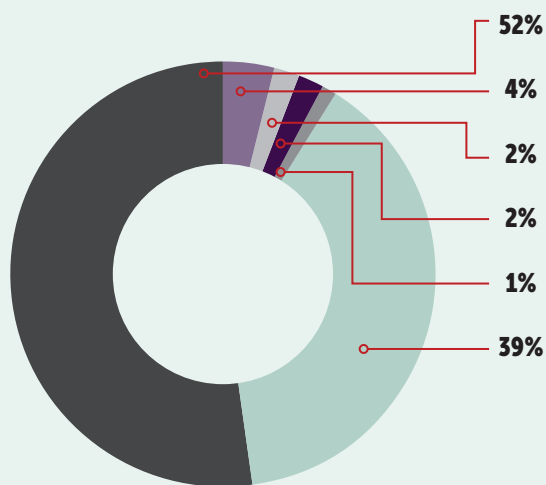
Members by District



2013 – 2014

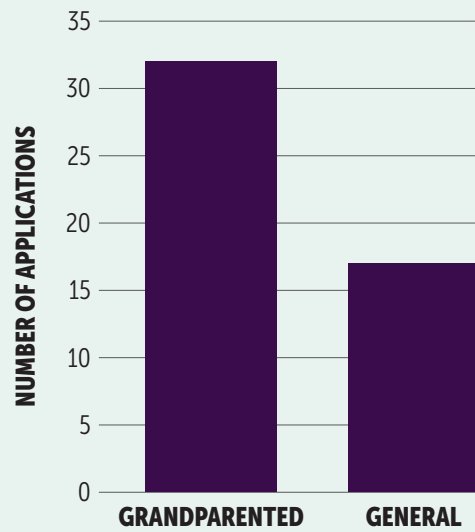
College Facts & Stats

Class of Registration and Designation/Title

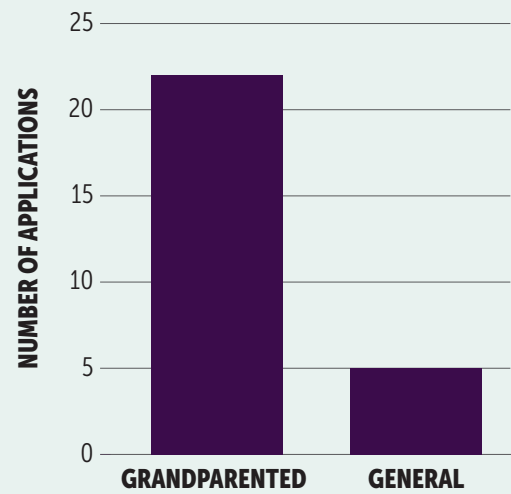


- **GRANDPARENTED CLASS** – Traditional Chinese Medicine Practitioner and Acupuncturist
- **GRANDPARENTED CLASS** – Acupuncturist
- **GENERAL CLASS** – Acupuncturist (Provisional)
- **GENERAL CLASS** – Traditional Chinese Medicine Practitioner (Provisional) and Acupuncturist (Provisional)
- **GENERAL CLASS** – Acupuncturist
- **GENERAL CLASS** – Traditional Chinese Medicine Practitioner and Acupuncturist

Applications Reviewed by
Registration Committee



Decisions Issued by
Registration Committee Panel



2013 – 2014

College Facts & Stats

2013 Registration Examinations – Pan-Canadian
Written and Clinical Case-Study Examinations

EXAMINATION	CANDIDATES	PASSES	PASS RATE
Written	138	77	55.8%
Clinical Case Study	77	44	57.1%

Jurisprudence Course Test

TOTAL CANDIDATES	PASSES	PASS RATE
1,189	1,114	93.7%

Jurisprudence Accommodation

TOTAL CANDIDATES	PASS RATE
33	86.8%

Safety Program Test

TOTAL CANDIDATES	PASSES	PASS RATE
2,433	2,176	89.5%

Safety Accommodation

TOTAL CANDIDATES	PASS RATE
89	76.7%

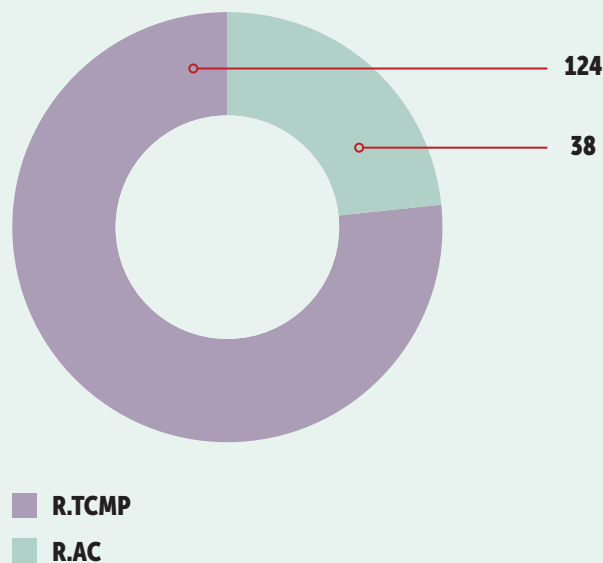
2013 – 2014

College Facts & Stats

Members with Terms, Conditions and Limitations

ACUPUNCTURIST/ R. AC	TRADITIONAL CHINESE MEDICINE PRACTITIONER/R.TCMP
75	21

Grandparented Members Practising with Written Language Plan



Quality Assurance Committee Report

COMMITTEE COMPOSITION

Ferne Woolcott (Chair)
Terry Hui
Sharon Lam
Christine Lang
Martial Moreau
Joanne Pritchard-Sobhani

The primary objective of the Quality Assurance Committee is to provide members with the opportunity to enhance their knowledge base and clinical skills through programs offered by the College. The Committee also develops protocols to assess the knowledge, skills and continuing competence of members.

Activity Highlights

The Quality Assurance Committee met once during the year to review and familiarize committee members with the standards of practice and policies previously approved by Council in 2012 and to discuss whether other standards of practice and policies should be developed. The Committee also discussed education sessions to be held in the summer of 2014.

The Committee ensures that all necessary tools required for the implementation and execution of the ongoing quality assurance program are in place. This includes the ongoing development and oversight of peer and practice assessment training for peer and practice assessors. Looking to the future, the Committee will develop a fair and effective process for the selection of peer and practice assessors to conduct peer and practice assessments and to train the assessors to conduct peer and practice assessments in a consistent, fair, transparent and valid evaluation process.

Inquiries, Complaints and Reports Committee Report

COMMITTEE COMPOSITION

Martial Moreau (Chair)
Richard Dong
Gordon Campbell
Rong Zhu
Christine Lang
Claudia Newman
Cedric Cheung

The Inquiries, Complaints and Reports Committee (ICRC) is responsible for the investigation of complaints, as well as the approval and disposition of Registrar's Investigations with respect to the conduct and competence of members. It is also responsible for inquiries into whether or not a member is incapacitated. As required by statute, every matter is considered by a panel of the Committee comprised of at least two professional members of the Committee and one member of the Committee appointed to the College by the Lieutenant Governor in Council. After the panel considers all of the relevant information in a matter, it renders a decision.

If either party to a complaint is dissatisfied with the adequacy of the Committee's investigation or believes the decision is unreasonable, he/she can request a review by the Health Professions Appeal and Review Board (HPARB). HPARB is an adjudicative tribunal under the *Regulated Health Professions Act, 1991*. Through reviews, HPARB monitors the activities of the ICRC to ensure it fulfills its duties in the public interest and as mandated by legislation.

Activity Highlights

Since proclamation, the ICRC has the authority to review the conduct, competence and capacity of registered members. The processes and tools developed have been initiated to review concerns regarding registered members. The Committee met once during the year.

In 2013 - 2014, the College has received eight formal complaints concerning registered members.

The College had been made aware of 28 individuals who were practising without authorization or using the protected titles illegally. Only registered members of the College are able to use the Traditional Chinese Medicine Practitioner (R.TCMP) and Acupuncturist (R.Ac) titles and designations. The College has taken steps to actively pursue those who were acting in violation of the *Traditional Chinese Medicine Act, 2006* and the *Regulated Health Professions Act, 1991* by engaging in unauthorized practice or using the title "doctor" or a variation or abbreviation thereof in association with the provision of health care services. The College has retained legal counsel to assist in pursuing legal action of these matters. These issues are very important for the College and it will continue to take the necessary steps to address them.

Patient Relations Committee Report

COMMITTEE COMPOSITION

Nathalie Yan (Chair)
Salvatore Guerriero
Yu Qiu Guo
Philip Schalm
Henry Maeots

The Patient Relations Committee is a statutory committee under the provisions of the *Regulated Health Professions Act, 1991*. The role of the Committee is to advise Council regarding the College's Patient Relations Program, which must include measures for the prevention of and dealing with the abuse of patients. These measures must include:

- Educational requirements for members;
- Guidelines for the conduct of members with their patients;
- Education of College Council and staff; and
- The provision of information to the public.

Activity Highlights

A. Standards for Prevention of Sexual Abuse

The Patient Relations Committee reviewed a sampling of the standards of practice of other Ontario regulatory health colleges in the area of prevention of sexual abuse and the Committee agreed to develop a standard of practice to protect the public.

B. Public Education Campaign

The Patient Relations Committee reviewed a sampling of the public education campaigns of other Ontario regulatory health colleges. Currently, the College is complying with communications required by legislation, which includes having a website and a public register. The Committee agreed to evaluate the feasibility of a public education campaign and is interested in launching some materials for 2014 – 2015.

C. Bill 70

The Committee will be prepared to act upon any recommendations passed on by Council regarding Bill 70. Bill 70 is a Private Member's Bill which amends the *Regulated Health Professions Act, 1991* by providing each health regulatory college with the authority to create a regulation that permits its members to treat their spouses. This would exempt such treatment from the sexual abuse provisions of the *RHPA*.

This Bill allows colleges to decide whether or not the treatment of spouses will be allowed. Colleges intending to permit the treatment of spouses will need to have a regulation in place.

Currently, if a member of a regulated health profession provides care to their spouse, it is considered sexual abuse. Until that time, practitioners remain bound by existing legislation and are not permitted to treat their spouses.

Discipline Committee Report

COMMITTEE COMPOSITION

Henry Maeots (Chair)	Terry Hui	Ferne Woolcott
Gordon Campbell	Christine Lang	Nathalie Yan
Ming C. Cha	Sharon Lam	Rong Zhu
Cedric Cheung	Martial Moreau	
Richard Dong	Claudia Newman	
Salvatore Guerriero	Joanne Pritchard-Sobhani	
Yu Qiu Guo	Philip Schalm	

The Discipline Committee is a statutory committee under the *Regulated Health Professions Act, 1991* and holds hearings into allegations of a member's professional misconduct or incompetence which have been referred to the Committee by the Inquiries, Complaints and Reports Committee. If a panel of the Discipline Committee finds a member has committed an act of professional misconduct, it may make orders doing any one or more of the following:

1. Directing the Registrar to revoke or suspend a member's certificate of registration or to impose terms, conditions and limitations on the member's certificate of registration;
2. Requiring the member to appear before the Committee to be reprimanded;
3. Requiring the member to pay a fine not exceeding \$35,000 to the Minister of Finance; or
4. Requiring a member to pay all or a portion of the College's costs related to the matter brought before the Discipline Committee.

Activity Highlights

The Discipline Committee met once in January 2014 to elect Henry Maeots as chair of the Committee. The Discipline Committee had no referrals this year and continues to be committed to working with all members to provide safe, effective, and ethical health care for all Ontarians.

Fitness to Practise Committee Report

COMMITTEE COMPOSITION

Salvatore Guerriero (Chair)	Christine Lang	Ferne Woolcott
Gordon Campbell	Sharon Lam	Nathalie Yan
Ming C. Cha	Henry Maeots	Rong Zhu
Cedric Cheung	Martial Moreau	
Richard Dong	Claudia Newman	
Yu Qiu Guo	Joanne Pritchard-Sobhani	
Terry Hui	Philip Schalm	

The Fitness to Practise Committee is a statutory committee. The Committee holds hearings relating to a member's incapacity and which has been referred to the Committee by the Executive Committee. If the Fitness to Practise Committee finds that a member is incapacitated, it must make an order directing the Registrar to do any one or more of the following:

1. Revoke the member's certificate of registration.
2. Suspend the member's certificate of registration.
3. Impose terms, conditions and limitations on the member's certificate of registration.

Activity Highlights

The Fitness to Practise Committee met once in January 2014 to elect a chair. The Committee has had no referrals in 2013 – 2014. The Committee is committed to working with all members to provide safe, effective, and ethical health care for all Ontarians.

Thank you to Emily Cheung

After serving the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario for many years, Emily Cheung retired from her role as Registrar on May 31, 2013.

The College has been blessed to have someone with such a high level of skill, competence, and professionalism. During her years of service with the College, Ms. Cheung worked tirelessly with the Transitional Council, helping to write the regulations and the standard of practice that all

the traditional Chinese medicine practitioners follow today in Ontario. Ms. Cheung continues to advise the College in a consultant role, ensuring safe and ethical access to traditional Chinese medicine for Ontarians.

The College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario would like to offer its warm congratulations to Ms. Cheung on her retirement. Here's to an end of an era and to the start of a brand new chapter.

Thanks!

Independent Auditor's Report

TO THE MEMBERS OF COUNCIL OF THE COLLEGE OF TRADITIONAL CHINESE MEDICINE
PRACTITIONERS AND ACUPUNCTURISTS OF ONTARIO

Report on the Financial Statements

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, 2014 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, 2014 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
August 12, 2014



CHARTERED ACCOUNTANTS
Licensed Public Accountants

Statement of Financial Position

AS AT MARCH 31, 2014

	2014	2013
Assets		
Current assets		
Cash	\$ 2,793,395	\$ 1,353,985
Accounts receivable	38,800	–
Prepaid expenses	61,557	6,702
	2,893,752	1,360,687
Capital assets (note 2)	105,133	54,948
	2,998,885	1,415,635
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities (note 3)	259,446	83,160
Account payable – MOHLTC (note 4)	183,530	181,608
Deferred membership dues	677,558	854,450
	1,120,534	1,119,218
Deferred capital contributions (note 5)	105,133	54,948
	1,225,667	1,174,166
Net Assets		
Unrestricted	1,773,218	241,469
	\$ 2,998,885	\$ 1,415,635

Statement of Operations and Net Assets

YEAR ENDED MARCH 31, 2014

	2014	2013
Revenues		
Membership dues	\$ 1,911,130	\$ –
Ministry of Health and Long-Term Care funding (note 4)	934,232	756,168
Other fees	304,487	237,984
Other	34,421	3,485
	3,184,270	997,637
Expenses		
Salaries and benefits	754,812	531,288
Council and committees	81,987	6,225
Consulting and professional services	435,945	125,001
Special programs and projects	273,880	64,862
Office and general operational costs	105,897	28,792
	1,652,521	756,168
Excess of revenues over expenses from operations before the following	1,531,749	241,469
Depreciation	13,661	7,276
Amortization of deferred capital contributions (note 5)	(13,661)	(7,276)
Excess of revenues over expenses for the year	1,531,749	241,469
Net assets – at beginning of year	241,469	–
Net assets – at end of year	\$ 1,773,218	\$ 241,469

Statement of Cash Flows

YEAR ENDED MARCH 31, 2014

	2014	2013
Cash flows from operating activities		
Cash received from members	\$ 2,034,346	\$ 1,095,919
Cash received from Ministry of Health and Long-Term Care	936,154	937,776
Cash paid to employees and suppliers	(1,531,090)	(679,710)
	1,439,410	1,353,985
Cash flows from investing and financing activities		
Purchase of capital assets	63,846	62,224
Capital contributions received from Ministry of Health and Long-Term Care	(63,846)	(62,224)
	—	—
Change in cash during the year and cash at end of year	1,439,410	1,353,985
Cash – at beginning of year	1,353,985	—
Cash – at end of year	\$ 2,793,395	\$ 1,353,985

Notes to the Financial Statements

YEAR ENDED MARCH 31, 2014

The College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario (the "College") regulates the practice of traditional Chinese medicine 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 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, accounts payable and accrued liabilities and account payable – MOHLTC.

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

Customized computer software – straight line over 10 years

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 2014.

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.

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.

Grants are included as revenue on an accrual basis in the year in which the related expenditures are incurred. Grants received in advance are recorded as deferred revenue.

Other fees and revenue include application fees, examination fees, course and other fees, and are recognized as revenue when services have been provided. 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, among others, useful lives for depreciation and amortization of property and equipment and assets and liabilities valuation. Actual results could differ from these and other estimates, the impact of which would be recorded in future periods.

2. Capital Assets

Details of capital assets are as follows:

	COST	ACCUMULATED DEPRECIATION	NET BOOK VALUE	
			2014	2013
Furniture and equipment	\$ 2,400	\$ 960	\$ 1,440	\$ 1,920
Computer hardware	3,489	2,326	1,163	2,326
Customized computer software	120,182	17,652	102,530	50,702
	\$ 126,071	\$ 20,938	\$ 105,133	\$ 54,948

3. Government Remittances

Accounts payable and accrued liabilities includes government remittances totaling \$11,625 (2013 – \$30,608).

4. Ministry of Health and Long-Term Care Funding

The Ministry of Health and Long-Term Care (MOHLTC) has approved funding to the College in the amount of \$3,000,000 under an agreement, expiring March 31, 2015. The funding is to develop and establish the regulatory framework necessary to govern traditional Chinese medicine and acupuncture and develop and implement the infrastructure and business process to establish the College. The amount of funding is to be received equally over the 3 fiscal years ending March 31, 2013, 2014 and 2015. A summary of the funding received during the year is as follows:

	2014	2013
Funding received	\$ 1,000,000	\$ 1,000,000
Less allocated to capital assets	(63,846)	(62,224)
	936,154	937,776
Amount refundable – 2012/2013	(888)	(181,608)
Amount refundable – 2013/2014	(1,034)	–
Revenue for the year	934,232	756,168
Details of amounts repayable to MOHLTC are as follows:		
2012/2013	182,496	181,608
2013/2014	1,034	–
	\$ 183,530	\$ 181,608

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:

	2014	2013
Balance – at beginning of year	\$ 54,948	\$ –
Capital contributions received	63,846	62,224
Amortization of deferred capital contributions	(13,661)	(7,276)
Balance – at end of year	\$ 105,133	\$ 54,948

6. Premises

The College occupies office space leased by HealthForceOntario. The College did not pay any rent or operational costs in 2014.

The College will relocate to a new premise in the 2015 fiscal year. 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

2015	\$ 60,562
2016	90,843
2017	90,843
2018	90,843
2019	90,843
there after	536,404
	\$ 960,338

As part of the lease agreement, the College will receive nine months of free rent at various times during the lease in the amount of \$71,593 and a leasehold improvement allowance in the amount of \$207,640.

7. 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 not exposed to significant credit risk.

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, account payable to MOHLTC and commitments. The College expects to meet these obligations as they come due by generating sufficient cash flow from operations.

Market Risk

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

8. Contingent Liabilities

Two applications for human rights tribunal complaints have been brought against the College. The applicants are seeking damages in the amount of \$537,800. Hearings have been arranged in the Fall of 2014. At this time, management and legal counsel are unable to determine the likelihood of exposure and the amount of liability, if any, these claims will have on the College.

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.

Schedule of Revenue and Expenses Ministry of Health and Long-Term Care

YEAR ENDED MARCH 31, 2014

	2014	2013
Revenue		
Ministry of Health and Long-Term Care funding (note 4)	\$ 936,154	\$ 937,776
Expenses		
Salaries and benefits	500,000	531,288
Council and committees	45,000	6,225
Consulting and professional services	253,000	125,001
Special programs and projects	45,654	64,862
Office and general operational costs	91,466	28,792
	935,120	756,168
Excess of revenue over expenses for the year, being amount refundable to MOHLTC	\$ 1,034	\$ 181,608

**College of Traditional Chinese Medicine
Practitioners and Acupuncturists of Ontario**

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