

# 2018-2019 Annual Report



College of Traditional Chinese Medicine  
Practitioners and Acupuncturists of Ontario

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



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## PRESIDENT'S MESSAGE



Ferne Woolcott,  
President  
Until March 2019

The question,  
“How does this  
protect the  
public interest?”  
has been at the  
centre of  
every decision.

**Throughout 2018 to 2019, the Council of the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario continued to work towards fulfilling its mandate – “to regulate the profession in the public interest.”**

All residents of Ontario, when seeking care from a traditional Chinese medicine practitioner and acupuncturist, should expect to receive safe, quality and ethical care.

A major achievement this year was the development of a new three year strategic plan from 2018 to 2021.

Four key areas of focus were identified:

- Public Confidence;
- Good Governance;
- Practitioner Competence; and,
- Stakeholder Communication.

This Strategic Plan, with our mandate as its foundation, has guided all discussions and activities.

Members of the statutory committees – Executive; Registration; Inquiries, Complaints and Reports; Quality Assurance; Patient Relations; Discipline; and Fitness to Practice – have worked diligently in carrying out their responsibilities. Thank you to all Council and non-Council members who have willingly committed their time, energy and expertise to the work of these committees.

The College has been fortunate to have a knowledgeable and dedicated staff who, under the strong and capable leadership of the Registrar and CEO, Mr. Allan Mak, have ensured all tasks are completed with competence, fairness, transparency and accountability. The commitment to regulation in the public interest has been recognized and appreciated.

The success and growth of the College have been the result of hard work and excellent team work. Thank you to everyone – Council, staff and the membership for the encouragement and dedication you have provided over the past year.





**Our Vision:**  
To inspire confidence and  
trust in the practice of  
Traditional Chinese Medicine.

## WHAT IS THE COLLEGE?

The College (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*.

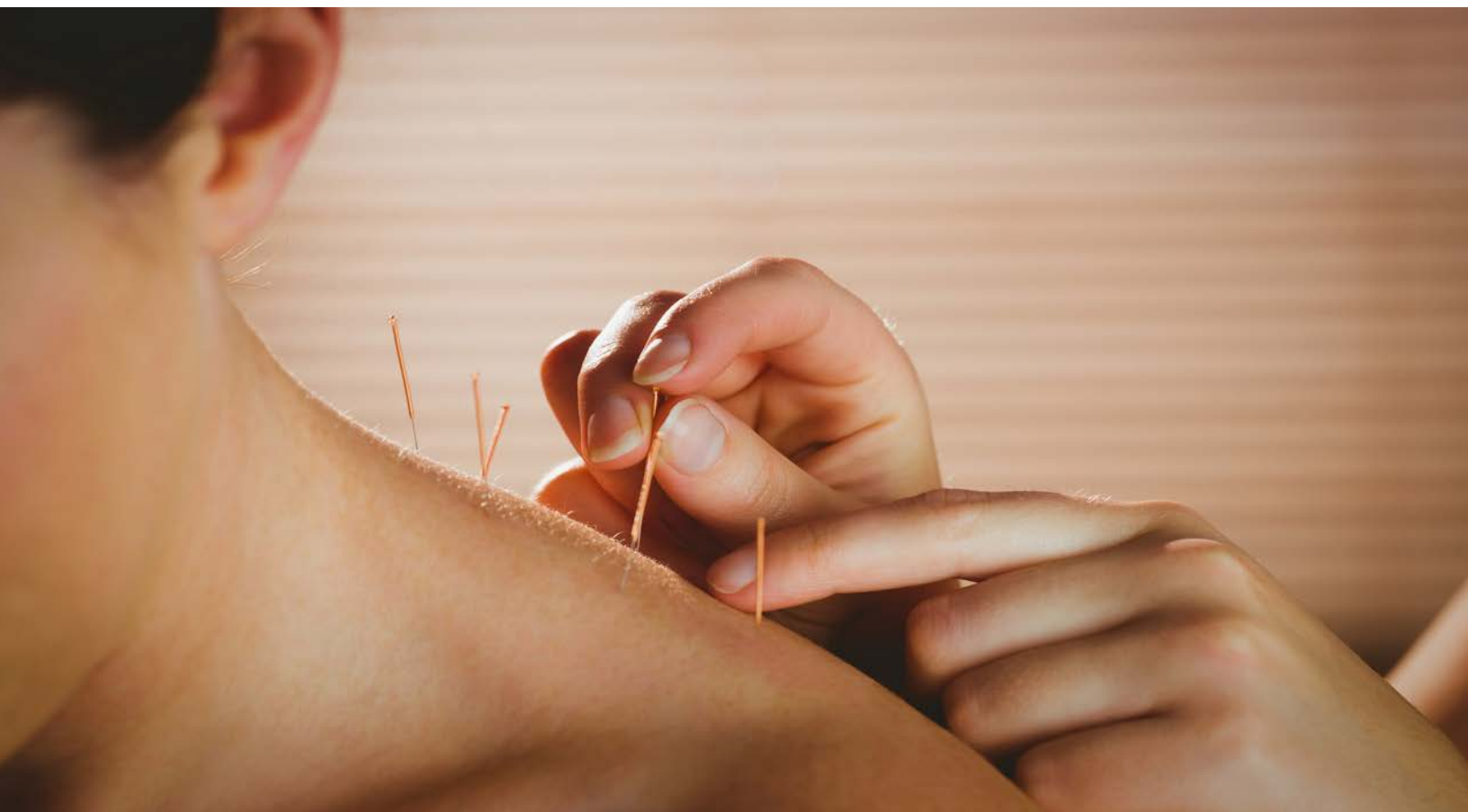
These Acts established CTCMPAO as one of 26 regulatory health colleges in Ontario accountable to the Minister of Health and Long-Term Care to regulate the practice of traditional Chinese medicine in the interest of the public of Ontario. The law in Ontario requires that every practitioner must be a registered member of the CTCMPAO.

Key regulations, by-laws, policies, publications and guiding documents can be found on the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario website ([www.ctcmpao.on.ca](http://www.ctcmpao.on.ca)).

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



The College's mandate is to regulate the profession in the public interest.





# MEET THE COUNCIL — 2018 TO 2019

## 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.

## What is a Public Member?

Public members are appointed to Council by the government. 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.



**Ferne Woolcott**  
Public Member

President  
Term ended in  
March 2019



**Terry Wai Tin Hui**  
Professional Member

Vice-President  
until December 2018



**Richard Dong**  
Professional Member

President  
Elected in  
March 2019



**Yvonne Blackwood**  
Public Member



**Ming C. Cha**  
Professional Member

Vice-President  
Elected in  
December 2018



**Matthew Colavecchia**  
Professional Member

Elected to Council in  
January 2019



**Christine Fung**  
Professional Member



**Lihui Guo**  
Professional Member

Elected to  
Council in  
October 2018



**Barrie Haywood**  
Public Member



**Maureen Hopman**  
Public Member



**Feng Li Huang**  
Professional Member



**Christine Lang**  
Professional Member

Term ended in  
August 2018



**Shiji (Stephen) Liu**  
Public Member

Appointed to Council  
in February 2019



**Heino (Henry) Maeots**  
Public Member



**Cal McDonald**  
Public Member

Term ended in  
February 2019

## MEET THE COUNCIL — 2018 TO 2019



**Martial Moreau**  
Public Member



**Martin Perras**  
Professional Member



**Yuqi Yang**  
Professional Member

Term ended in  
December 2018



**Xianmin Yu**  
Professional Member



**Jin Qi (Jackie) Zeng**  
Professional Member



**Pixing Zhang**  
Public Member

Appointed to Council  
in February 2019

## THANK YOU

In order to meet its mandate, the College relies on the expertise and hard work of both professional and public members. The College is grateful to these members for their contributions to the self regulation of TCM and acupuncture.

**Ms. Christine Lang** served as a professional member of Council from January 2013 to August 2018.

She served on the Quality Assurance, Fitness to Practice, Patient Relations, ICRC Committees, as well as the Doctor Title Working Group and two terms as a member of the Executive Committee.

**Mr. Cal McDonald**, a public appointed member of Council, served from February 2016 to February 2019. Cal served on the Quality Assurance, Fitness to Practice and ICRC Committees.

He was also Chair of the Examination Appeals non-statutory committee.

**Mr. Terry Hui** served as a professional member of Council from January 2013 to December 2018. Terry was also a member of the Transitional Council.

He served on the Quality Assurance, Fitness to Practice, Registration Discipline and Executive Committees, as well as the Doctor Title Working Group.

Mr. Hui held the position of Vice-President for two terms.

**Mr. Yuqi Yang** was elected to Council in 2015 and served until December 2018. Mr. Yang served on the Quality Assurance, Fitness to Practice, Patient Relations, Registration, ICRC and Discipline Committees.

## 2018-2021 STRATEGIC PLAN

A major achievement this year was the development of a new three year strategic plan from 2018 to 2021.

Four key areas of focus were identified.



## STRATEGIC DIRECTION AND KEY ACTIVITIES

Good Governance	Practitioner Competence	Stakeholder Communications	Public Confidence
<p>Keep abreast of and participate in provincial regulatory modernization activities.</p> <p>Introduce governance and organizational performance measures and monitoring process.</p> <p>Enhance Council/Committee training and evaluation processes.</p>	<p>Develop standards of practice including professional ethics and prevention of sexual abuse.</p> <p>Find opportunities for inter-college &amp; inter-profession collaboration at point of care and organizational levels.</p> <p>Enhance Quality Assurance Program and continuing education opportunities.</p>	<p>Continue to educate members about College requirements, standards and activities.</p> <p>Engage public in determining information needs and respond accordingly.</p> <p>Reach out and engage with students, academic institutions, other regulatory colleges and provide with relevant information.</p>	<p>Identify program approval criteria and initiate process to ensure education of competent practitioners.</p> <p>Define and communicate what is meant by TCM acupuncture and competent practice.</p> <p>Implement class of members that can use the Dr. title – ensure excellence in competence.</p>



## OUR VALUES



Accountable



Fair



Transparent



Ethical



Respectful



Collaborative



Engaged



## COLLEGE FACTS & STATISTICS

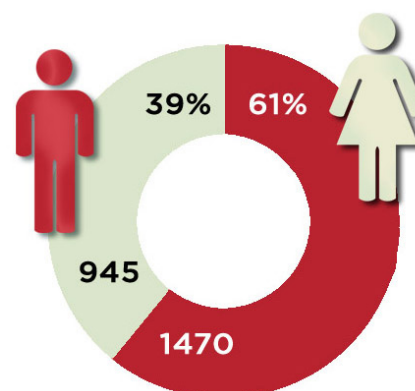
### Current Class of Registration (2018 and 2019)

Current Class of Registration	R.Ac		R. TCMP		R.TCMP, R.Ac		Total	
	2018	2019	2018	2019	2018	2019	2018	2019
Grandparented	201	N/A	11	N/A	105	N/A	317	N/A
General	1114	1153	11	9	1154	1192	2279	2354
Inactive	26	25	0	0	21	25	47	50
Student	1	7	0	0	3	4	4	11
<b>Total</b>	<b>1342</b>	<b>1185</b>	<b>22</b>	<b>9</b>	<b>1283</b>	<b>1221</b>	<b>2647</b>	<b>2415</b>

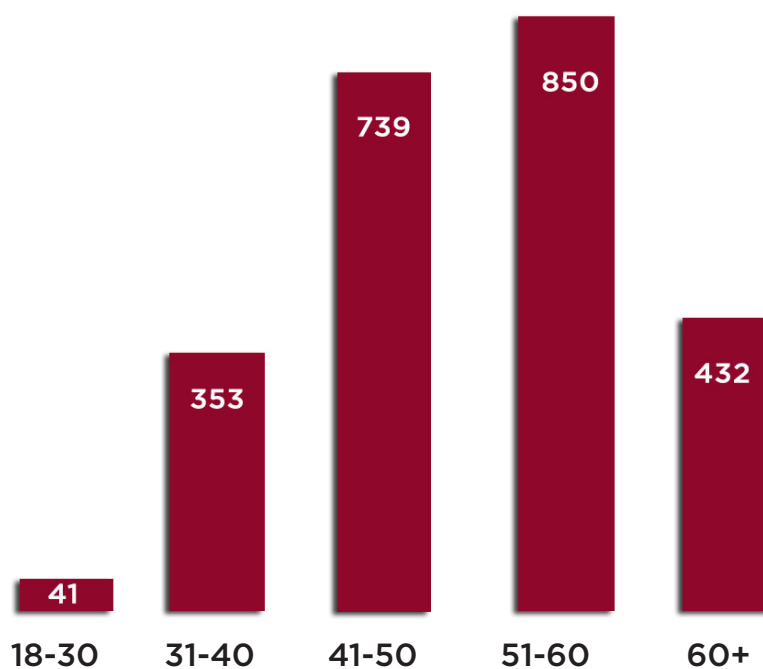
### Registration Status

General R. Ac	1153
General R. TCMP	9
General R. TCMP & R.Ac	1192
Student R. Ac	7
Student R. TCMP	4
Inactive R. Ac	25
Inactive R. TCMP	25
<b>Current active members</b>	<b>2415</b>
Resigned	300
Expired	658
Revoked	89
Suspended	34
<b>Total registrants*</b>	<b>3499</b>
*Deceased	3

### Gender (Active members)



### Age range (Active members)



## Safety and Jurisprudence Test

(R.Ac & R.TCMP)

**100%**  
pass rate

## Where our members are located

### North East

(Counties of Kenora, Rainy River, Thunder Bay, Algoma, Cochrane, Manitoulin, Parry Sound, Nipissing, Timiskaming, and Sudbury; the district municipality of Muskoka; and the city of Greater Sudbury; the counties of Frontenac, Hastings, Lanark, Renfrew, Lennox and Addington; the united counties of Leeds and Grenville, Prescott and Russell, Stormont, Dundas, Glengarry; and the cities of Prince Edward and Ottawa.)

**6.75%**

### Central East

Counties of Haliburton, Northumberland, Peterborough, and Simcoe, the city of Kawartha Lakes, and the regional municipality of Durham.

**4.14%**

### Central

City of Toronto and Regional Municipality of York

**64.55%**

### Central West

(Counties of Dufferin, Wellington, Haldimand, Brant and Norfolk, the regional municipalities of Halton, Niagara, Peel, and Waterloo, and the City of Hamilton.)

**19.17%**

### West

(Counties of Essex, Bruce, Grey, Lambton, Elgin, Middlesex, Huron, Perth, Oxford, and the regional municipality of Chatham-Kent.)

**2.53%**

## Dual Registration in Ontario

College of Massage Therapists	505
College of Chiropractors	88
College of Naturopaths	45
College of Physiotherapists	28
College of Nurses	22
College of Physicians and Surgeons	6
College of Kinesiologists	4
College of Chiropodists	3
College of Dental Hygienists	2
College of Medical Radiation Technologists	2
College of Opticians	2
College of Medical Laboratory Technologists	1
College of Occupational Therapists	1
College of Pharmacists	1

## Pan-Canadian Examination (pass rate)

**76%**

Written

**73.7%**

Clinical Case Study



# EXECUTIVE COMMITTEE

## Committee Members

### Chair

Ferne Woolcott  
(until March 2019)

### Vice-Chair

Terry Wai Tin Hui  
(until December 2018)

Christine Kit Yee Fung  
Christine Lang  
(until August 2018)  
Heino (Henry) Maeots  
Ming C. Cha  
(beginning August 2018)

The Executive Committee is composed of the President, Vice-President and three members of Council. Two of the members of Executive Committee must be Public members. The President is Chair of the Executive Committee.

The Committee meets between the meetings of the Council and provides oversight of all College accountabilities, initiatives and activities.

The Committee also reports on its actions and makes recommendations to Council.

## Executive Committee Activities

- The Executive Committee supported Council's initiatives in advancing CTCMPAO's strategic objectives. Activities included maintaining and building relationships with key external stakeholders, seeking opportunities for inter-professional collaboration, and engaging with other health care regulators to support the public interest.
- The Committee also oversaw the operations of the College in a fiscally responsible manner and ensured that CTCMPAO's public interest mandate was at the forefront of all decisions and actions.
- In 2018-2019, the Executive Committee convened nine meetings.
- In 2018-19 Council reviewed and updated the College By-Laws. This resulted in two public consultations and updates to fulfill the requirements of the *Protecting Patients Act, 2017*.
- Invited both members of the College and the public to provide input into strategic planning for 2019 and beyond.



# REGISTRATION COMMITTEE

## Committee Members

### Chair

Terry Wai Tin Hai  
(until December 2018)

### Interim Chair

Ming C. Cha  
(beginning December 2018)

Barrie Haywood  
Ferne Woolcott  
Feng Li Huang  
Martial Moreau  
Maureen Hopman  
Xianmin Yu

The Registration Committee held nine meetings in 2018-2019.

The Registration Committee Panel conducted twelve meetings in 2018-2019, one of which was held by teleconference.

## Registration Committee Highlights

On February 27, 2019, the College submitted its *2018 Fair Registration Practices Report* to the Office of the Fairness Commissioner.

The Council of the College is responsible for fair and transparent registration processes. Each year the College meets with the Office of the Fairness Commissioner to prove that it has been fair and equitable in its dealings with members, applicants and the public.

Existing policies and guidelines were revised to ensure that registration practices and procedures are fair, transparent, objective and impartial.

Updated policies and guidelines include:

- Alternative Documentation Policy
- Required Documentation Policy
- Supervision Policy
- Refresher Program Guidelines for Applicants

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applications were  
reviewed by the Panel  
between April 1, 2018 to  
March 31, 2019

The following applications were changed from paper based to online application:

- The 2018 Pan-Canadian Examination
- Safety Program Test
- Jurisprudence Course Test

Applicants can review their Pan-Canadian Examination, Safety Program Test, and Jurisprudence Course Test application status online.

Furthermore, applicants can review their results by logging into their Portal.

The following documents have been provided online to assist and provide more information to applicants who are interested in pursuing this profession.

- CTCMPAO Examination Guide
- Tips on Choosing a TCM school
- Examination Results Classified by Ontario schools
- Safety Program Handbook

Decisions made by the Registration Committee				
	Approved	Approved with TCLs	Refused	Total
Transfer application	4	13	31	48
General Class application	17	14	0	31
Student Class application	0	2	0	2
Inactive to Active application	2	0	0	2
Title Variation	2	1	0	3
<b>Totals</b>	<b>25</b>	<b>30</b>	<b>31</b>	<b>86</b>

# REGISTRATION COMMITTEE

## School Meetings

On May 14, 2018 and August 21, 2018, the College met with the TCM schools. The College provided an update on College activities related to registration and each school was provided with its performance on the 2017 Pan-Canadian Examination.

The College had visited and presented an overview on the Registration and Examination Processes to eight TCM schools.

## Registration processes

- In order to continuously improve the registration process, the College sent a survey to capture applicants' responses and feedback on the ease of application process, areas of improvement, and customer service for this year's Pan-Canadian Examination.
- There was an overall increase in positive responses in regards to customer service.
- The College updated application forms to reflect the changes made during the fiscal year.
- The College opened the renewal process to members on February 1, 2019. As of April 1, 2019, 2,363 members of the 2,415 eligible members have successfully submitted their renewal.

## Human Rights Tribunal Complaints

There were no new complaints to the Human Rights Tribunal of Ontario (HRT) in 2018-2019.

## Health Professions Appeal and Review Board

On request, Health Professions Appeal and Review Board (HPARB), an independent adjudicative agency, conducts reviews and hearing of orders of the Registration Committees of Ontario's health regulatory colleges. There were eleven new appeals to the HPARB with one appeal withdrawal.

On April 1, 2019, the College received a decision on one of the appeals and HPARB confirmed the order of the Registration Committee.

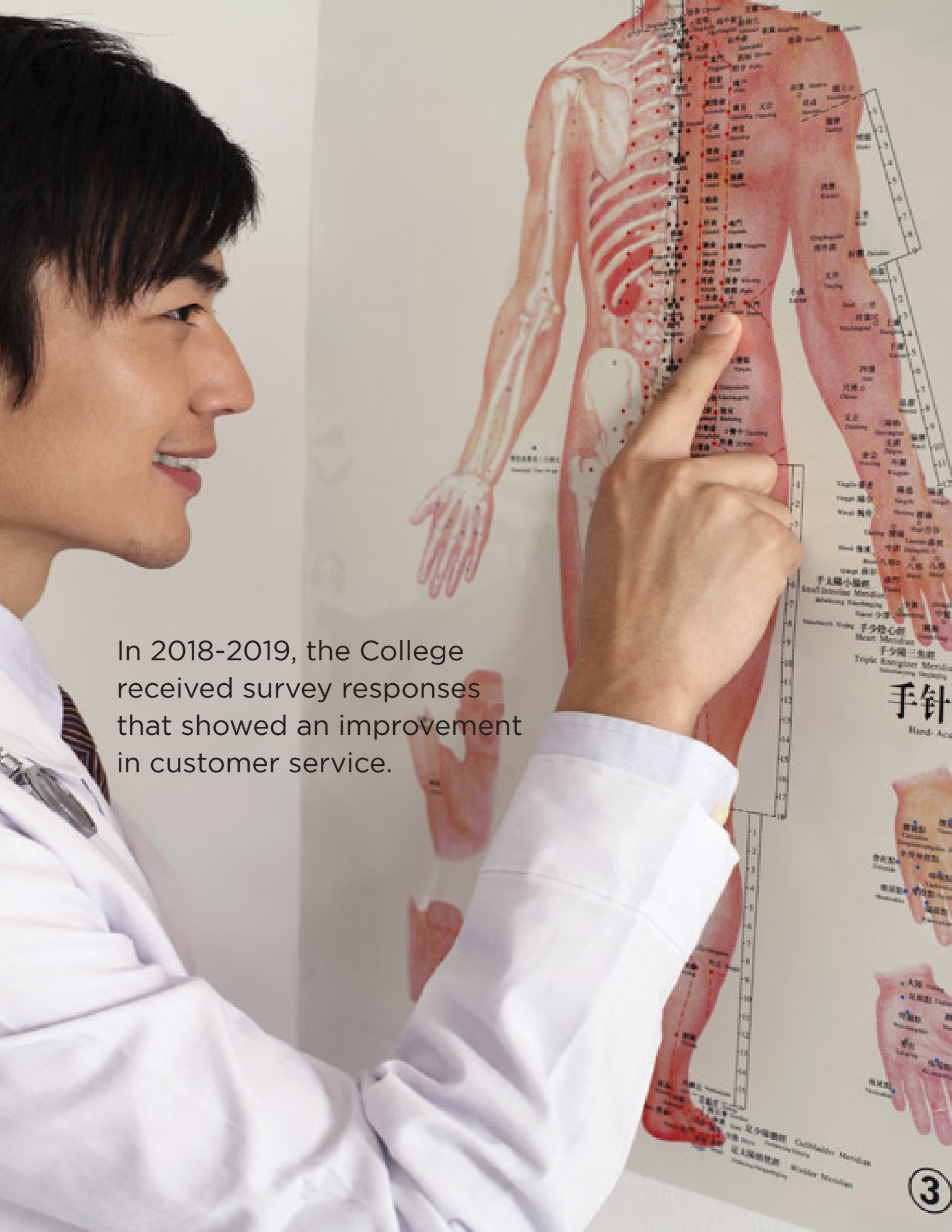
## Pan-Canadian Examination

- CTCMPO worked with its national counterparts (CARB-TCMPA) to change the platform for the Pan-Canadian Examinations.
- The new blueprint for the Pan-Canadian Examination has been updated on the website.
- The written multiple choice and clinical case study examinations will be merged into a computer-based format. The examination will be held bi-annually.
- The Registration Committee reviewed and approved five Registration Examination proposals for a fourth attempt.

Registration by District							
	District 1	District 2	District 3	District 4	District 5	Other*	Total
General	156	99	1505	448	69	46	2321
Inactive	7	0	44	15	1	15	83
Student	0	1	10	0	0	0	11
<b>Total Members</b>	<b>163</b>	<b>100</b>	<b>1559</b>	<b>463</b>	<b>70</b>	<b>61</b>	<b>2415</b>

\*Members outside of Ontario and/or non-applicable address





In 2018-2019, the College received survey responses that showed an improvement in customer service.

# PATIENT RELATIONS COMMITTEE

## Committee Members

### Chair

Christine Kit Yee Fung

Barrie Haywood  
Christine Lang  
(until August 2018)  
Feng Li Huang  
Ferne Woolcott  
Martial Moreau  
Yuqi Yang  
(until December 2018)  
Yvonne Blackwood

The College  
has zero-  
tolerance for  
sexual abuse of  
patients by a  
member.

## Patient Relations Committee Highlights

In 2018-2019, the Patient Relations Committee held two meetings.

- Completed training on the responsibilities and accountabilities of the Committee and the Patient Relations Program.
- Drafted two standards of practice to provide the minimum expectations on maintaining professional boundaries and preventing sexual abuse.
- Approved an application for funding for therapy and counselling.
- Updated the website for changes from the *Protecting Patients Act, 2017*, strategies to manage professional boundaries and information on the prevention of sexual abuse.

## Funding for Therapy and Counselling

Funding for therapy and counselling is now available upon allegations of sexual abuse. Previously, a finding from the Discipline Committee was necessary before patients could access funding. These new changes will allow patients to receive support sooner.

The application for funding for therapy and counselling forms were updated for the changes from the *Protecting Patients Act, 2017* to the *Regulated Health Professions Act, 1991*.

The Committee also simplified the forms to support patients during the application process. These forms have been approved by Council and are available on the College's website. Accordingly, the website has been updated to provide more information to the public.

## Standards of Practice

As part of the Quality Assurance Committee's initiative to develop and update the standards of practice, two standards are under review by the Patient Relations Committee. These standards address professional boundaries and sexual abuse, and fall under the Patient Relations Program mandate.

It is anticipated that these standards will be available for external consultation in the coming year.

## FITNESS TO PRACTICE COMMITTEE

### Committee Members

#### Chair

Martial Moreau

#### Members

The Fitness to Practice Committee is composed of every member of Council.

The Fitness to Practice Committee is responsible for holding hearings of any matters referred to it by the Inquiries, Complaints, and Reports Committee (ICRC) on alleged cases of incapacity or on reinstatement applications referred to it by the Registrar.

The Committee renders decisions about a Member who is suffering from a physical or mental condition or disorder. If the panel determines that the member is incapacitated, it can make various orders including (but not limited to) ordering a suspension, imposition of additional terms, conditions and limitations on the member's certificate of registration, and in the most serious of cases, revocation.

In the 2018-2019 fiscal year, there were no hearings or referrals to the Fitness to Practice Committee.

## EXAMINATION APPEALS COMMITTEE

### Committee Members

#### Chair

Christine Kit Yee Fung

Cal McDonald  
Yvonne Blackwood

### Examination Appeals Committee Highlights

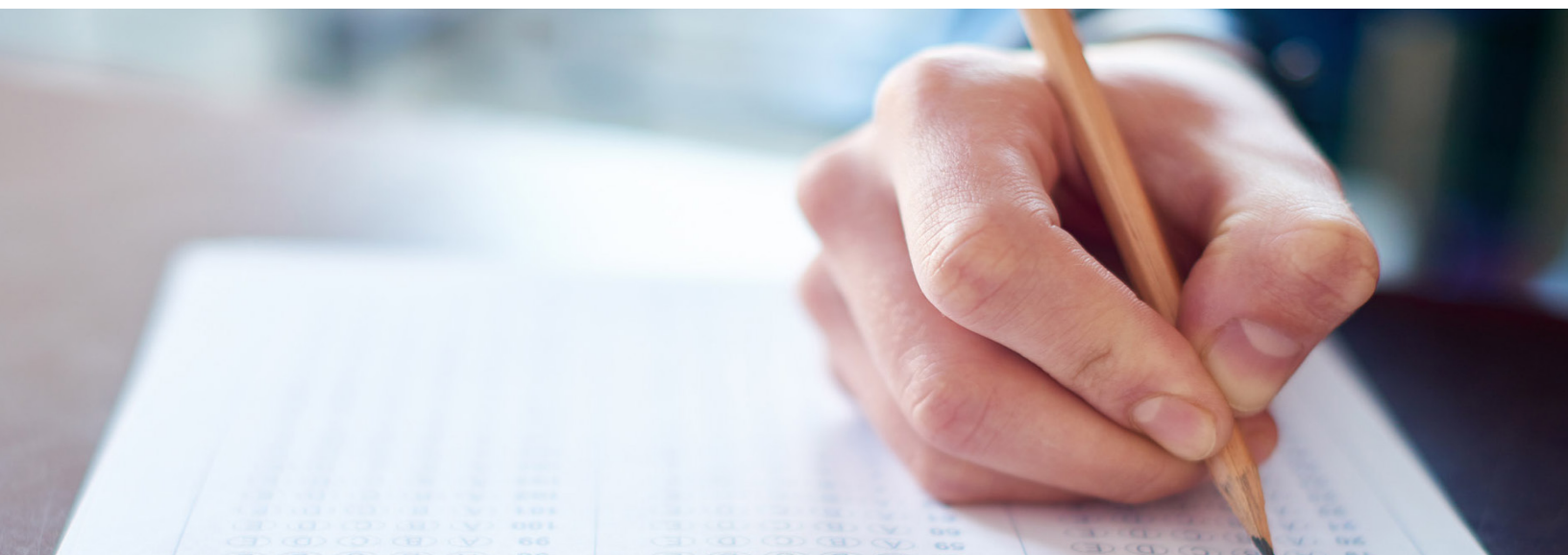
The Examination Appeals Committee is a non-statutory committee that reviews appeals of the College's registration examination. A candidate may appeal an attempt of the exam if they believe they failed due to illness on the examination day, a personal emergency, or procedural irregularities.

The Examination Appeals Committee held three meetings in 2018-2019.

There were 16 requests for an appeal in 2017-2018. 15 requests for an appeal were refused by the Committee after a thorough review. One request for an appeal was withdrawn. The Committee does not have the authority to grant a passing score of the exam.

The Committee will determine if the appeal is warranted. Should the Committee decide to grant an appeal, the Committee has the authority to:

- Allow the candidate to attempt the examination without the appealed attempt being counted as one of the four permitted attempts.
- Allow the candidate to pay the examination fee at an adjusted rate determined by the Registrar.





# QUALITY ASSURANCE COMMITTEE

## Committee Members

### Chair

Barrie Haywood

Cal McDonald  
(until February 2019)  
Christine Kit Yee Fung  
Ferne Woolcott  
Henry Maeots  
Jin Qi (Jackie) Zeng  
Martial Moreau  
Martin Perras  
Ming C. Cha  
Terry Wai Tin Hui  
(until December 2018)  
Xianmin Yu

## Quality Assurance Committee Highlights

In 2018-2019, the Quality Assurance Committee held four meetings.

- Completed training for the Committee and peer assessors on their responsibilities and accountabilities of the Quality Assurance Program.
- A record-keeping webinar with a live question and answer period was held for 787 members.
- Worked on four standards of practice to provide the minimum expectations on infection control, consent, record-keeping and fees and billing.
- Initiated a review of the Quality Assurance program, hearing presentations from experts in the field: Dr. Zubin Austin and Dr. David Cane.



## Standards of Practice

A review of the College's Standards of Practice and those of regulatory health colleges was conducted. The results directed an initiative to develop and update the College's standards. This initiative is part of the College's 2018-2021 Strategic Plan.

Standards relay the minimum expectations of the College and allow the public to understand what to expect from a practitioner. Standards that are accessible and easy to understand support compliance.

The Committee solicited a plain language editor to assist in the development process. It is anticipated that these standards will be available for external consultation in the coming year.

## Peer and Practice Assessment Program

Peer and practice assessments are conducted on members who are randomly selected, who do not demonstrate compliance with the annual requirements of the QA Program, who have not met a term, condition or limitation on their Certificate of Registration, or are ordered by a Committee.

In 2018-2019, seven assessments were completed. Assessments that require further action will continue into the coming year.

**4** standards of practice have been drafted:  
consent, infection control, record-keeping,  
and fees and billing.

## QUALITY ASSURANCE COMMITTEE

### Record-keeping Webinar

On October 10, 2018, the QA Committee presented a record-keeping webinar to the membership.

This webinar educated members on what records are required and how to maintain them. It also went through the record-keeping templates that are available for use in practice. There was a one-hour live question and answer period with a non-Council member of the College and staff.

A survey was conducted at the end of the webinar to collect member feedback. It showed that 85% of members found the webinar to be above average and 79% would make changes to their record-keeping practices.



**94%** of members found the webinar to be informative.

### Annual Requirements of the QA Program

Every member of the College must complete, on an annual basis, a self-assessment and 15 hours of professional development.

Of these members, a random selection will be required to submit their Self-Assessment Tool and Professional Development Plan to demonstrate their compliance.

**For the year of 2018, 10% or 240 members were selected.**

The results are as follows:

<b>Notice sent to members</b>	<b>240</b>
<b>Submissions received</b>	<b>220</b>
Satisfactory	215
Incomplete	5
<b>No submission received</b>	<b>20</b>

### QA Compliance

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 for review.

**In 2018, 8 members declared non-compliance of the annual requirements.**

The results are as follows:

<b>Members declaring non-compliance</b>	<b>8</b>
<b>Submission received</b>	<b>5</b>
Satisfactory	3
Incomplete with reasons	2
<b>No submission required (registered in 2018)</b>	<b>3</b>

# DOCTOR TITLE WORKING GROUP

## Committee Members

### Chair

Ferne Woolcott

Christine Lang  
(until August 2018)  
Heino (Henry) Maeots  
Martial Moreau  
Ming C. Cha  
Terry Wai Tin Hui  
(until December 2018)

### Non Member of Council

Joanne Pritchard-Sobhani

The mandate of the Doctor Title Working Group is to prepare recommendations to the Council and Executive Committee for the development of the “Dr.” Title Class.

## Doctor Title Working Group Highlights

In 2018-2019, the Doctor Title Working Group:

- Convened two meetings.
- Reviewed and supported the workplan of Malatest & Associates to conduct the environmental scan and multiple surveys.
- Held in-person and telephone consultations with the public regarding their views on the implementation of the Doctor Title Class.

## This large project has been broken into three distinct phases

### Phase One

To conduct an environmental scan.

### Phase Two

Define the requirements, competencies and evaluation tools to qualify members to use the Doctor title.

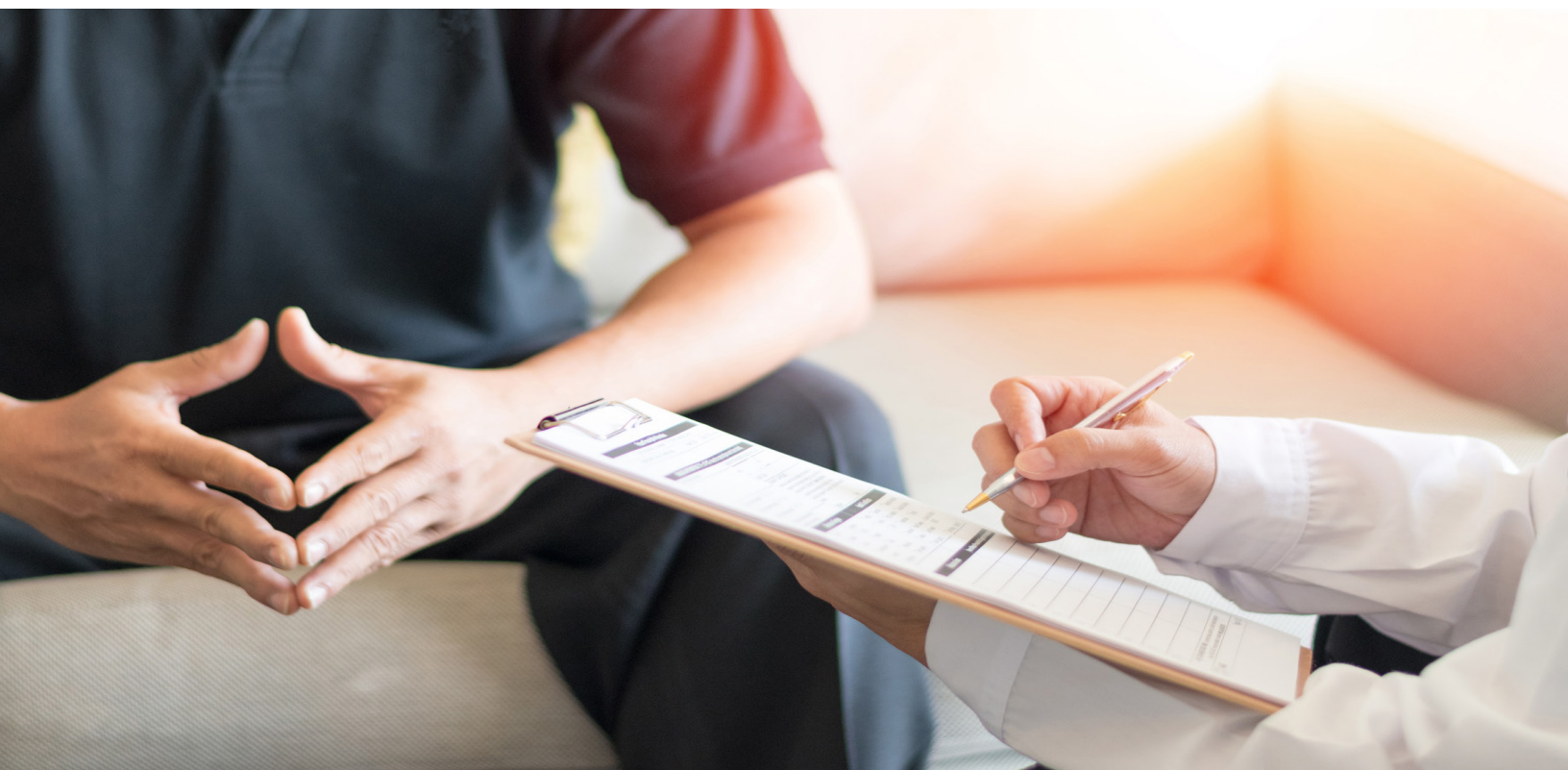
### Phase Three

Draft the regulation amendments for submission to the Ministry of Health and Long-Term Care.

### Phase One

Will be completed in late 2019 or early 2020. In 2018 – 2019 several surveys, in-person and telephone interviews have been conducted with members, stakeholders, government and the public.

The results of these in-depth consultations will provide the basis for moving forward to define requirements, competencies and evaluation tools in Phase Two.





# INQUIRIES, COMPLAINTS AND REPORTS COMMITTEE

## Committee Members

### ICRC and Panel 1 Chair

#### Panel 2 Chair

(beginning February 2019)  
Yvonne Blackwood

#### Panel 2 Chair

Cal McDonald  
(until February 2019)

Heino (Henry) Maeots  
Jin Qi (Jackie) Zeng  
Maureen Hopman  
Martin Perras  
Noel Wright  
(until May 2018)  
Yuqi Yang

### Non Member of Council

Fanny Ip

#### Noel Wright

Ms. Noel Wright served as a non-member of Council to the ICRC from January 2015 to May 2018.

The College is grateful for her time, expertise and commitment to ensuring the College upheld its mandate to protect and serve the public of Ontario.

*Thank you, Noel!*

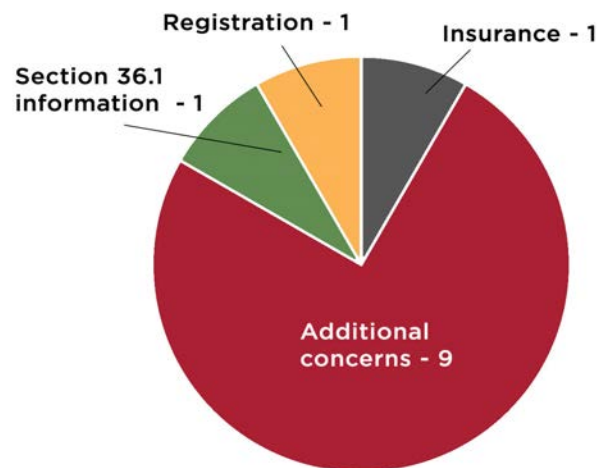
#### Meetings Held:

Teleconference: 15  
In-person: 3  
Training: 2

The Inquiries, Complaints and Reports Committee (the "ICRC") is a screening committee of the College that investigates complaints and receives reports on the practice or conduct of their members.

Where necessary, the ICRC will render decisions in accordance with legislation, including but not limited to, referring a matter to the Discipline Committee for allegations of professional misconduct, incompetence, or incapacity.

## Source of Registrar Investigations

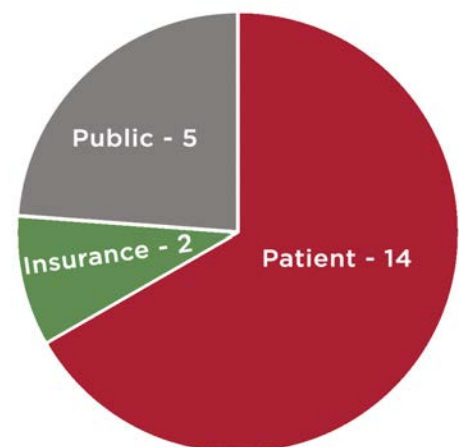


## New Complaints and Nature of Concerns



\*Some complaints include more than one issue

## Source of Complaints



## INQUIRIES, COMPLAINTS AND REPORTS COMMITTEE

### Completed Complaints and Outcomes

#### 23 Complaints\*

Take no Action	2
Letter of advice	4
Written caution	6
Oral Caution	6
SCERP	7
Take No Action with undertaking to restrict practice/resign	0
Referral to Discipline	1

\*Some decisions include more than one outcome

### Completed Registrar Reports and Outcomes

#### 14 Reports\*

Take no Action	3
Letter of advice	1
Written caution	0
Oral Caution	10
SCERP	3
Take No Action with undertaking to restrict practice/resign	0
Referral to Discipline	5

\*Some decisions include more than one outcome

### New Registrar Investigations and Nature of Concerns

#### 12 Reports\*

1	Holding out as unauthorized practitioners
1	Record keeping
1	Conduct related concerns
1	Breaching a court order
2	Falsifying education documents
2	Making a false declaration to the College
3	Improper billing concerns
5	Breach of Standards

\*Some matters include more than one issue

The ICRC imposed  
**1** interim order  
in the fiscal year.

### 27 Pending Cases at Year End

Complaints	10
Registrar Report Investigations	17
Incapacity Inquiries	0

### Complaints before Health Professions Appeal and Review Board

Cases	3
Pending cases	1
Decisions confirmed	2

# DISCIPLINE COMMITTEE

## Committee Members

April 1, 2018 – March 31, 2019

### Chair

Heino (Henry) Maeots

### Members

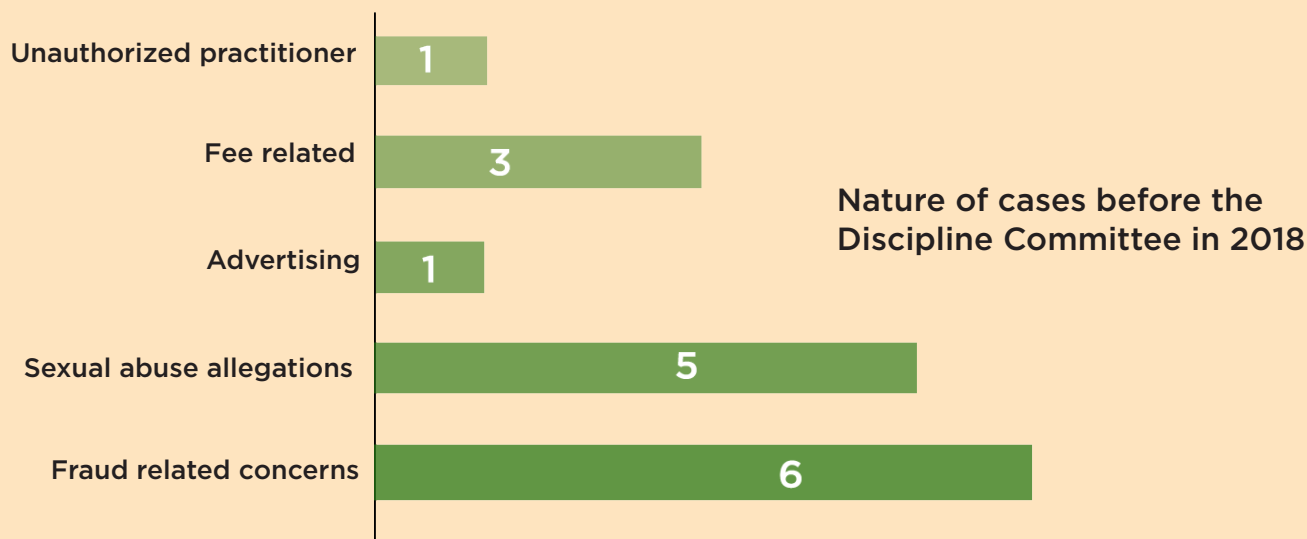
The Discipline Committee is composed of every member of Council.

## Discipline Committee Highlights

The Committee scheduled and completed 16 discipline cases in the fiscal year. Six were new referrals from the Inquiries, Complaints and Reports Committee in the fiscal year. Of these 16 cases, eight were contested, five were uncontested, two cases involved indefinite adjournments of the hearings given that the members entered into an agreement to resign and to never reapply, and one case was adjourned due to the member's previously revoked status.

If the members fail to comply with any term of the agreement, or are granted registration with the College in the future, the College has the ability to resume the discipline hearing. Heading into 2019-20 there are currently four pending discipline cases involving five different concerns.

### Here is a breakdown of the 2018-19 completed discipline cases



The pending four matters referred to the Discipline Committee in the last fiscal year were in relation to the following concerns:

Fraud	2
Creating and selling transcripts and diploma	1
Creating a transcript	1
Performing a controlled act that the Member is not authorized to	1
Failure to disclose a provincial offences prosecution to the College	2

\*One matter may contain multiple concerns.

## DISCIPLINE COMMITTEE

The Committee held four pre-hearing conferences in the fiscal year.

The Committee waived two pre-hearing conferences on the consent of the parties.

Note: Two of these decisions have been stayed as the Member has filed a Notice of Appeal.

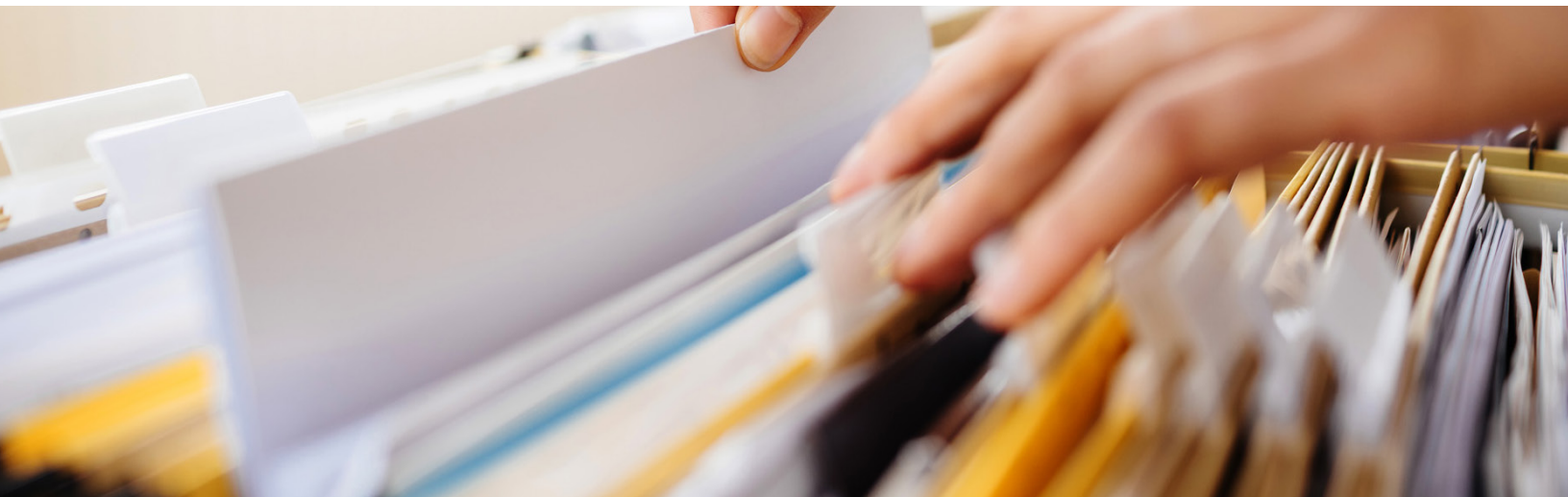
Type of Hearing	Number of Hearings	Number of Hearing with findings of Professional Misconduct
Contested Hearing	8	8
Uncontested Hearing	5	5
Indefinite adjournment	3	N/A

Findings of Professional Misconduct	Number
Disgraceful, dishonourable or unprofessional conduct	10
Contravening/or failing to maintain a standard of practice	6
Signing or issuing a document that the member knows it contains a false or misleading statement	6
Submitting an account or charge for services that the member knows is false or misleading	5
Falsifying a record related to the member's practice	5
Conduct unbecoming	4
Failing to keep records in accordance with the standard of the profession	4
Sexual abuse of a patient	4
Verbally, physically, psychologically and/or emotionally abused a patient	3
Charging an excessive fee	2
Failing to cooperate with an investigation	2
Failing to itemize an account	2
Use of prohibited title	2
Advertising in a manner that is false, misleading or not factual or verifiable	2
Breaching an agreement with a patient for professional services	1
Contravened a term, condition or limitation	1
Failing to comply with an order of the Discipline Committee	1
Failing to reply appropriately to written request of the College	1
Found guilty of an offence that is relevant to the Member's suitability to practice	1
Implying a specialization	1
Use of testimonials	1
Performed an unauthorized controlled act	1
The governing body of another health profession in Ontario has found that the member committed an act of professional misconduct that is an act of professional misconduct as defined in the College's regulations	1



## DISCIPLINE COMMITTEE

Penalties	Number
Revocation of a member's certificate of registration	4
Reprimands	13
Suspensions of members' certificates of registration ranging from three months to 14 months in length	9
Courses to be taken by members in the following subject areas: Ethics and Boundaries; record-keeping and professional obligations	13
Members' practice to be monitored	4
Cases in which surety for funding for therapy and counselling for victims of sexual abuse were awarded	3
Cases in which costs were awarded to the College, ranging from \$750 to \$120,000	15



## DISCIPLINE COMMITTEE - SUMMARY OF CASES

The Committee completed their decision in 16 cases.  
They are as follows:

- |                    |                           |
|--------------------|---------------------------|
| 1. Dan Micu        | 9. Xiang (Tina) Lan       |
| 2. Yu-Zhen Ma      | 10. Chao Yan              |
| 3. Chunxing Zhuang | 11. Chenghua Zhan         |
| 4. Phillip Tran    | 12. Diana Turevski        |
| 5. Xiao Jue Kang   | 13. Nathalie Xian Yi Yan* |
| 6. Xiao Chun Xu    | 14. Mark Lannard          |
| 7. George Li*      | 15. Dongxiao Zhao         |
| 8. Yatwah Cheung   | 16. Alan Canon            |

\* Note: Two of these decisions are currently being appealed by the Member.

**Summaries are available on the CTCMPAO website**

**COLLEGE OF TRADITIONAL CHINESE MEDICINE  
PRACTITIONERS AND ACUPUNCTURISTS OF ONTARIO**

**FINANCIAL STATEMENTS**

**YEAR ENDED MARCH 31, 2019**

Independent Auditor's Report	Page 1 to 2
Statement of Financial Position	3
Statement of Operations and Net Assets	4
Statement of Cash Flows	5
Notes to the Financial Statements	6 to 10
Schedule of Expenses	11

## Independent Auditor's Report

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

### Opinion

We have audited the financial statements of the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario (the "College"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations and net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Opinion

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

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

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

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the College.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

## Independent Auditor's Report (continued)

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

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

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

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



Toronto, Ontario  
September 30, 2019

Chartered Professional Accountants  
Licensed Public Accountants



# COLLEGE OF TRADITIONAL CHINESE MEDICINE PRACTITIONERS AND ACUPUNCTURISTS OF ONTARIO

## STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2019

	2019	2018
<b>ASSETS</b>		
Current assets		
Cash	\$ 7,016,435	\$ 6,700,169
Accounts receivable ( <i>note 3</i> )	427,460	62,438
Prepaid expenses	44,041	28,216
	<b>7,487,936</b>	<b>6,790,823</b>
Capital assets ( <i>note 4</i> )	538,716	672,817
	<b>8,026,652</b>	<b>7,463,640</b>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued liabilities ( <i>note 5</i> )	298,143	673,286
Deferred membership dues	2,915,050	2,492,614
	<b>3,213,193</b>	<b>3,165,900</b>
Deferred capital contributions ( <i>note 6</i> )	-	36,106
Deferred lease inducements ( <i>note 7</i> )	148,924	176,847
	<b>3,362,117</b>	<b>3,378,853</b>
<b>NET ASSETS</b>		
Unrestricted	4,664,535	4,084,787
	<b>\$ 8,026,652</b>	<b>\$ 7,463,640</b>

The accompanying notes are an integral part of the financial statements

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 ENDED MARCH 31, 2019

	2019	2018
Revenues		
Membership dues	\$ 2,763,411	\$ 3,143,482
Examination fees	344,550	267,881
Other	502,549	213,309
	<b>3,610,510</b>	<b>3,624,672</b>
Expenses		
Salaries and employee benefits	1,352,049	1,281,099
Council and committees	656,409	1,140,481
Consulting and professional services ( <i>Schedule</i> )	117,993	128,762
Special programs and project ( <i>Schedule</i> )	445,884	257,836
Office and general operational costs ( <i>Schedule</i> )	355,336	493,019
	<b>2,927,671</b>	<b>3,301,197</b>
Excess of revenues over expenses from operations before the following	<b>682,839</b>	<b>323,475</b>
Depreciation ( <i>note 4</i> )	(139,196)	(145,915)
Amortization of deferred capital contributions ( <i>note 6</i> )	36,105	36,105
Excess of revenues over expenses for the year	<b>579,748</b>	<b>213,665</b>
Net assets - at beginning of year	<b>4,084,787</b>	<b>3,871,122</b>
Net assets - at end of year	<b>\$ 4,664,535</b>	<b>\$ 4,084,787</b>

The accompanying notes are an integral part of the financial statements

# COLLEGE OF TRADITIONAL CHINESE MEDICINE PRACTITIONERS AND ACUPUNCTURISTS OF ONTARIO

## STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2019

	2019	2018
Cash flows from operating activities		
Cash received from members	\$ 3,596,656	\$ 5,568,271
Interest received	85,152	51,509
Cash paid to employees and suppliers	(3,360,444)	(2,814,126)
	<b>321,364</b>	<b>2,805,654</b>
Cash flows from investing and financing activities		
Purchase of capital assets	(5,098)	(72,580)
Lease inducement received	-	15,140
	<b>(5,098)</b>	<b>(57,440)</b>
Change in cash during the year and cash at end of year	<b>316,266</b>	<b>2,748,214</b>
Cash - at beginning of year	<b>6,700,169</b>	<b>3,951,955</b>
Cash - at end of year	<b>\$ 7,016,435</b>	<b>\$ 6,700,169</b>

The accompanying notes are an integral part of the financial statements

# COLLEGE OF TRADITIONAL CHINESE MEDICINE PRACTITIONERS AND ACUPUNCTURISTS OF ONTARIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2019

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

#### *Financial Instruments*

##### *(i) Measurement of financial instruments*

The College initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The College subsequently measures its financial assets and financial liabilities at amortized cost. Amortized cost is the amount at which a financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between that initial amount and the maturity amount, and minus any reduction for impairment. Financial assets and liabilities measured at amortized cost include cash, accounts receivable and accounts payable and accrued liabilities.

##### *(ii) Impairment*

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in net income. The write down reflects the difference between the carrying amount and the higher of:

- the present value of the cash flows expected to be generated by the asset or group of assets;
- the amount that could be realized by selling the assets or group of assets;

When the events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in net income up to the amount of the previously recognized impairment. The amount of the reversal is recognized in income in the period that the reversal occurs.



# COLLEGE OF TRADITIONAL CHINESE MEDICINE PRACTITIONERS AND ACUPUNCTURISTS OF ONTARIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2019

---

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### *Capital Assets*

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

Capital assets are measured at cost less accumulated amortization and accumulated impairment losses.

Depreciation is provided for, upon the commencement of the utilization of the assets, using methods and rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates and methods are as follows:

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

Capital assets are tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If any potential impairment is identified, the amount of the impairment is quantified by comparing the carrying value of the capital assets to its fair value. Any impairment of capital assets is recognized in income in the year in which the impairment occurs. An impairment loss is not reversed if the fair value of the capital assets subsequently increases. There were no impairment indicators in 2019.

#### *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 acquired.

#### *Deferred Lease Inducements*

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

#### *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.

# COLLEGE OF TRADITIONAL CHINESE MEDICINE PRACTITIONERS AND ACUPUNCTURISTS OF ONTARIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2019

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### *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 include allowance for doubtful accounts and useful lives of capital assets. Actual results could differ from these and other estimates, the impact of which would be recorded in future affected periods.

### 2. FINANCIAL INSTRUMENT RISK MANAGEMENT

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.

The financial instruments of the College and the nature of the risks to which those instruments may be subject, are as follows:

Financial instrument	Risks				
	Credit	Liquidity	Market risk		
			Currency	Interest rate	Other price
Cash	X				
Accounts receivable	X				
Accounts payable and accrued liabilities		X			

#### *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 cash and accounts receivable. Accounts receivable includes sales tax recoverable to be collected from the government and receivables from members and the landlord.

The College reduces its exposure to the credit risk of cash by maintaining balances with a Canadian financial institution.

The College mitigates its exposure to the credit risk of accounts receivable by monitoring receivable balances on a regular basis and providing for receivables that are uncollectible. Management has included a provision for doubtful accounts receivable in these financial statements (see note 3).

### 2. FINANCIAL INSTRUMENT RISK MANAGEMENT

# COLLEGE OF TRADITIONAL CHINESE MEDICINE PRACTITIONERS AND ACUPUNCTURISTS OF ONTARIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2019

### *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, interest rate or other price risks.

### *Changes in Risk*

There have been no changes in the College's risk exposure from the prior year.

### 3. ACCOUNTS RECEIVABLE

Accounts receivable includes an amount receivable for cost awards totalling \$371,115 (\$10,165 - 2018) net of an allowance for doubtful accounts of \$215,815 (\$215,815 - 2018).

### 4. CAPITAL ASSETS

Details of capital assets are as follows:

<b>2019</b>	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
Furniture and equipment	\$ 248,524	\$ 246,672	\$ 1,852
Computer equipment and software	73,418	69,769	3,649
Customized computer software	533,628	153,792	379,836
Leasehold improvements	302,859	149,480	153,379
	<b>\$ 1,158,429</b>	<b>\$ 619,713</b>	<b>\$ 538,716</b>
<b>2018</b>	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>Net Book Value</b>
Furniture and equipment	\$ 248,524	\$ 197,447	\$ 51,077
Computer equipment and software	71,212	63,446	7,766
Customized computer software	533,628	100,430	433,198
Leasehold improvements	299,970	119,194	180,776
	<b>\$ 1,153,334</b>	<b>\$ 480,517</b>	<b>\$ 672,817</b>

### 5. GOVERNMENT REMITTANCES

Accounts payable and accrued liabilities includes government remittances totalling \$NIL (\$269,933 - 2018).

# COLLEGE OF TRADITIONAL CHINESE MEDICINE PRACTITIONERS AND ACUPUNCTURISTS OF ONTARIO

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2019

### 6. 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:

	2019	2018
Balance - at beginning of year	\$ 36,106	\$ 72,211
Amortization of deferred capital contributions	(36,106)	(36,105)
Balance - at end of year	\$ -	\$ 36,106

### 7. 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.

	2019	2018
Balance - at beginning of year	\$ 176,847	\$ 204,771
Amortization of lease inducements	(27,923)	(27,924)
Balance - at end of year	\$ 148,924	\$ 176,847

### 8. 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	2020	\$ 110,473
	2021	114,384
	2022	114,384
	2023	114,384
	2024	114,384
	2025	38,128
		\$ 606,137

In addition, the College is obligated to pay its proportionate share of operating costs and taxes which amounted to \$79,438 (\$61,513 - 2018).



# COLLEGE OF TRADITIONAL CHINESE MEDICINE PRACTITIONERS AND ACUPUNCTURISTS OF ONTARIO

## SCHEDULE OF EXPENSES

YEAR ENDED MARCH 31, 2019

	2019	2018
Consulting and professional services		
Professional services	\$ 117,993	\$ 128,762
	<b>117,993</b>	<b>128,762</b>
Special programs and projects		
Special projects and programs	<b>295,263</b>	129,969
Information technology	<b>150,621</b>	106,122
Subscriptions and professional development	-	21,745
	<b>445,884</b>	<b>257,836</b>
Office and general operational costs		
General operating costs	<b>355,336</b>	493,019
	<b>\$ 355,336</b>	<b>\$ 493,019</b>



College of Traditional Chinese Medicine  
Practitioners and Acupuncturists of Ontario

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

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Thornhill, Ontario, L3T 7V9 Canada

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