

# CHALLENGES CONQUERED

Modernizing Regulatory Excellence  
2021/2022 Annual Report

COLLEGE OF  
KINESIOLOGISTS  
OF ONTARIO



# 2021/2022 Annual Report

For the period September 1, 2021  
to August 31, 2022

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The College of Kinesiologists of Ontario protects the public by regulating more than 2,900 kinesiologists in the province. We are proud to share our 2021/2022 Annual Report, which showcases our accomplishments and readiness to take on new goals to ensure regulatory excellence.

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## LAND ACKNOWLEDGEMENT

We would like to acknowledge that the office of the College of Kinesiologists of Ontario is located in Toronto on land that is the traditional territory of the Haudenosaunee, and most recently, the territory of the Mississaugas of the New Credit First Nation.

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# President's Message



Over the past two years, we have steered the College through the pandemic and emerged stronger. We have adapted to change and built the resilience needed for agile regulation. Now we are well positioned with a solid foundation for the changes that are coming to Ontario's regulated health professions.

*The College is run by a Council, similar to a board of directors. It sets the strategic and policy direction, and ensures the College is acting in the public interest. At the foreground of every decision made by Council is its mandate to protect and promote the public interest.*

As we mark the achievement of our three-year strategic plan, it's a good time to reflect on our accomplishments and to look to the future ahead.

During the last few years, we have seen the demand grow for improved accountability, increased transparency, and stronger measures to ensure public protection. We have worked diligently to achieve the goals outlined in the College's strategic plan knowing full well that a plan is always open for continuous improvement.

We have strengthened the College's decision-making capacity to improve patient and client safety while reducing the risk of harm. In addition, the College has promoted competent, safe, and ethical kinesiology practice that is patient and client centred, while fostering collaboration among health professionals. These achievements require the ongoing building of our ability to analyze and report valid data and information that demonstrates our progress toward reducing the risk of harm and protecting the public.

As we set our eye on the future, there is excitement in building our new strategic plan focused on continual improvement as we modernize regulatory excellence.

Over the past two years, the reality of the pandemic has challenged us to grow. To look at new ways of ensuring regulatory excellence and building resilience.

We have conquered our challenges and we have built resilience. We are now well positioned to take on the new goals that will come with navigating the College through the changes that are coming to Ontario's regulated health professions.

Through the new online orientation module, and Council and committee competencies, we are growing the capacity of Council members to represent the interests of the public. The College recognizes the ongoing need to provide even more accountability and information on its processes. We must also do more to ensure accountability around diversity, equity and inclusiveness, all while ensuring public protection every step of the way.

In closing, on behalf of Council, I would like to thank the College's senior management team and staff for their outstanding work and commitment to public safety this past year. I look forward to the challenges ahead and welcoming all who join us in our journey.

A handwritten signature in black ink, appearing to read 'Jennifer Pereira'.

**Jennifer Pereira**  
President

# Registrar's Message

*The College exists to protect the patients and clients of registered kinesiologists. It is committed to reducing risk of harm to patients and clients, and to promoting patient and client-centred care.*

In a perfect world, we learn through the challenges we face. This past year, we have done that in many ways. Together – as Council, committee members and staff – we took on many difficult challenges that have helped us to grow. The College continued to monitor the COVID-19 situation throughout the year and provide updates to members based on information from Ontario's Ministry of Health.

During the year, Council approved several important updates to the College's Practice Standards that improve the College's ability to ensure greater public protection. The spring 2022 Council election cycle operated under the recently approved Council and Committee Competency Profile that defines the knowledge, skill, judgement, attitude and experience that Council and committee members require for effective performance in their public protection roles. In addition to emphasizing good governance principles, these competencies include a strong focus on diversity, equity and inclusion, and maintaining awareness of issues impacting the public's healthcare experience.

A new Council and committee online orientation module with a knowledge retention component was also launched in 2022 to prepare Council and committee members to assume their governance roles.

In April we launched the entry-to-practice exam online for the first time with 244 applicants registered. Exam security and integrity were ensured, and accommodations were offered to applicants as needed.

At the staff team level, the College continued to work with other health profession regulators to collaborate on initiatives that support health care regulation. Staff started the year working remotely and then, when conditions allowed, returned under a hybrid model. All our Council and committee meetings throughout the year took place online.

As we look ahead, our clear focus continues to be on patient and client safety. Having achieved the goals in our 2019-2022 Strategic Plan, we are about to develop a new plan for 2023-2026. We are also embarking on a project to revalidate the kinesiologist core competencies. We plan to engage more with our registrants and stakeholders and provide the information they need. And we intend to continue our efforts to achieve greater equity and inclusiveness in all areas.

The challenges we faced and addressed this past year tested our ingenuity, adaptability and resilience. I thank our Council and committee members, our staff team and all our partners in the regulatory community for their continued support.



**Nancy Leris**  
*Registrar and Chief Executive Officer*



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The operations of the College are overseen by a group of dedicated and talented individuals. Not only did our staff adjust rapidly to the changes needed to deliver on our mandate to protect the public, but so did our Council and committee members. All we accomplished over this past year would not have been possible without their commitment to regulatory excellence.

# About the College

The College of Kinesiologists of Ontario is the organization that regulates kinesiologists working in the province of Ontario.

The College exists to protect the public and we do this by:

**Setting requirements to become a kinesiologist so that only qualified individuals can practise**

**Requiring kinesiologists to keep their knowledge and skills up to date**

**Investigating all complaints received about kinesiologists and disciplining when necessary**

**Developing rules and guidelines for kinesiologists' practice and conduct**

## VISION

A healthier Ontario through excellent kinesiology practice.

## MISSION

To protect the public through governing and ensuring excellent professional practice of kinesiologists in Ontario.

## VALUES

The College of Kinesiologists of Ontario holds honesty and integrity as its guiding principles. The College is committed to operating in a fair and open manner and treating its staff, members, the public and stakeholders with respect and dignity.

# Year in Review

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The College is proud to lead and support efforts that improve health profession regulation. This is made possible through the dedicated efforts of the College's Council, committees and staff who are committed to continuously improving how we serve the public interest.

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## STRATEGIC PLAN

The College reached the end of its 2019-2022 three-year strategic plan that focused on **strengthening** the College's decision-making capacity to improve patient/client safety and reduce the risk of harm to patients/clients; **promoting** competent, safe and ethical kinesiology practice that is patient/client-centred and fostering collaboration among health professions to further protect patients/clients; and **analyzing and reporting** on data and information that demonstrates our progress toward reducing risk of harm and how we protect the public. Early in 2023 the College will engage in the development and launch of its new 2023-2026 strategic plan.

## COUNCIL AND COMMITTEE COMPETENCY PROFILE

The College developed a Council and Committee Profile that defines the knowledge, skill, judgement, attitude and experience that Council and committee members require for effective performance in their roles. The competencies, approved by Council in March 2021, were implemented in the 2022 Council election cycle.

## RESPONDING TO COVID-19

The College continued to monitor the COVID-19 pandemic and provide updates to its members based on information from Ontario's Ministry of Health. Staff worked remotely until returning to work under a hybrid model in the late spring of 2022.

## BY-LAW AMENDMENTS

In September 2021, Council approved By-law 10 amendments introducing changes to eligibility criteria for those seeking election to Council to include successful completion of a qualification process established by Council.

## ONLINE COUNCIL ORIENTATION MODULE

The College collaborated with a group of health regulatory colleges to re-purpose an existing online Council orientation module that includes a knowledge retention testing component at the end. The new online Council and committee orientation module was implemented for the 2022 Council election cycle. The College also provided annual training to Committee members regarding the functions and terms of reference of each committee on which the member serves.

## Year in Review (continued)

### **COUNCIL EFFECTIVENESS ASSESSMENT**

The College collaborated with the Health Profession Regulators of Ontario to establish a framework for the assessment of Council effectiveness, as required under the Ministry of Health College Performance Measurement Framework. Next steps include reviewing expressions of interest from third-party consultants to develop this evaluation framework.

### **GOVERNANCE REFORM AND REGULATORY MODERNIZATION**

The College played an active role in developing the Health Profession Regulators of Ontario (HPRO) response to the Ministry of Health “Governance Reform and Regulatory Modernization” proposals and submitted an additional individual response to the Ministry from the College’s perspective. The College also participated individually and with HPRO in consultations on the Ministry of Health draft Bill 106, Pandemic and Emergency Preparedness Act, which adds new requirements to the RHPA Health Professions Procedural Code.

### **ONLINE EXAM LAUNCH**

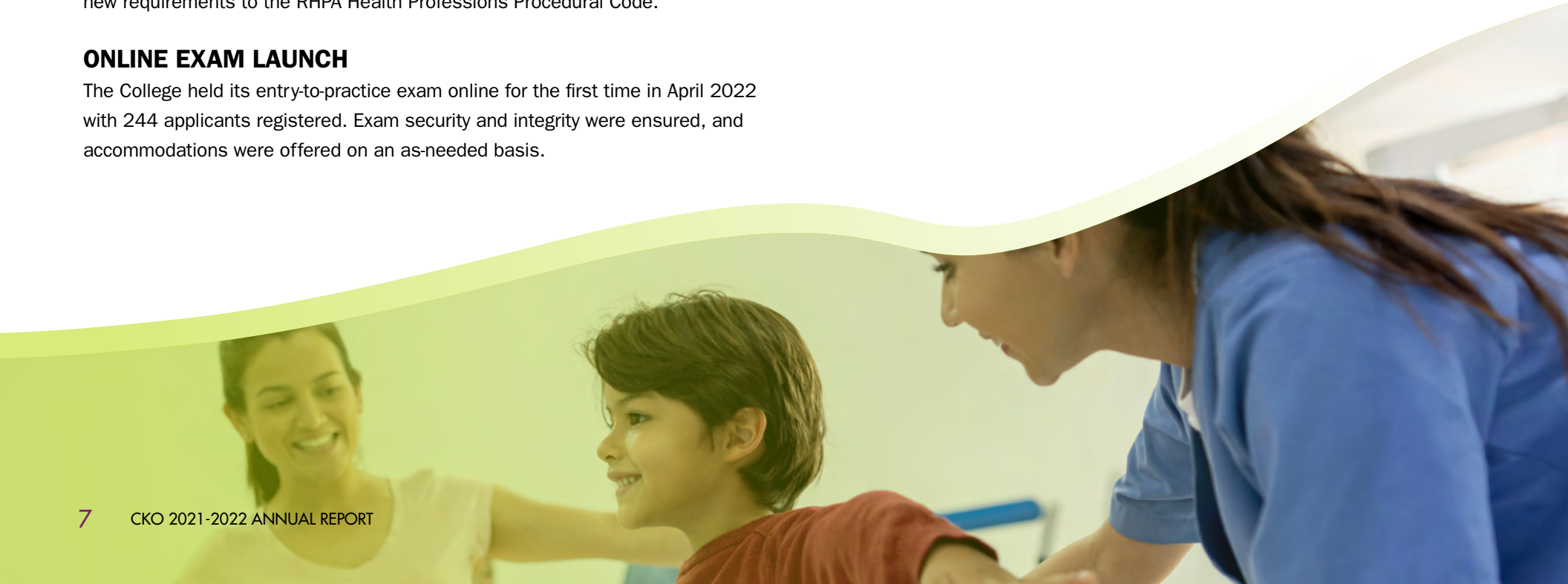
The College held its entry-to-practice exam online for the first time in April 2022 with 244 applicants registered. Exam security and integrity were ensured, and accommodations were offered on an as-needed basis.

### **PRACTICE STANDARDS REVIEW**

During the year, Council approved several important updates to the College’s Practice Standards that improve the College’s ability to serve the public interest and ensure greater public protection.

### **ENSURING ACCOUNTABILITY, DIVERSITY AND INCLUSIVENESS**

The College continued to play an active leadership role in the Health Profession Regulators of Ontario’s (HPRO)’s Anti-Racism initiatives, most recently resulting in an HPRO-commissioned external expert report, providing advice and recommendations for acknowledging the diversity that exists in our communities of patients/clients, and health professionals, increasing sensitivity towards differing needs, and taking action to improve equity and inclusiveness by regulators and within the broader healthcare system.



# By the Numbers

For the fiscal year ending August 31, 2022, data related to employment is collected at membership renewal from registered kinesiologists practising in Ontario, and only focuses on their primary practice.



## REGISTRANT STATISTICS

### TOTAL REGISTRANTS

**2,964**

Active **85%** Inactive **15%**

### GENDER

Male **35%** Female **65%**

### AGE RANGE

20-29 **32%**

30-39 **37%**

40-49 **19%**

50-59 **10%**

60+ **2%**

### NEW REGISTRANTS

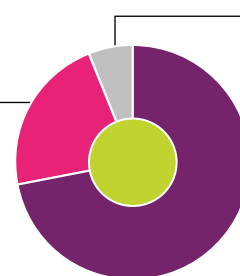
**291**



## EMPLOYMENT

### STATUS

Employed part-time  
**21%**



Employed casually  
**4%**

Employed full-time  
**75%**

### NATURE OF PRACTICE

Clinical practice **46%**

Non-clinical practice **27%**

Mixed practice **27%**  
(combination of clinical and non-clinical)

### TOP 5 PRACTICE ROLES

**1.** Service provider

**2.** Owner/operator

**3.** Consultant

**4.** Manager

**5.** Instructor or educator

### AGE OF CLIENTS

**49%** of R.Kins work with people of all ages

Work with adults **43%**

Work with seniors **6%**

Work with children (under 18) **2%**



 EDUCATION

**PLACE OF EDUCATION**

**Canadian** educated **98%**

**Ontario** educated **94%**

Educated **outside of Ontario** **6%**

**TOP SOURCE PROVINCES FOR R.KINs EDUCATED OUTSIDE OF ONTARIO** *(from greatest to least)*

1. Nova Scotia
2. Quebec
3. British Columbia
4. Alberta
5. Manitoba

**TOP SOURCES COUNTRIES FOR INTERNATIONALLY-EDUCATED R.KINs** *(from greatest to least)*

1. United states
2. Poland
3. Australia
4. China
5. United Kingdom

 EXAMINATIONS

**745**

applicants registered to write the entry-to-practice exam in total.

**411**

applicants wrote the entry-to-practice exam in September 2021.

**244**

applicants wrote the entry-to-practice exam in April 2022.

**76%** Passed

**68%** Passed

**EXAMINATION APPEALS**

**3** received  
**3** granted

 INQUIRIES (PRACTICE ADVICE)

**202**

inquiries from kinesiologists, the public and other stakeholders in 2021-2022.

**TOP 5 INQUIRIES ON PRACTICE ADVICE (2021-2022)**

1. Scope of Practice/Controlled Acts/Delegation	<b>33</b>	5. Fees & billing	<b>13</b>
2. Other	<b>30</b>	5. Insurance	<b>13</b>
3. Clinical practice	<b>25</b>	5. Record keeping	<b>13</b>
4. Titles & designation	<b>19</b>		

# Registration Committee

The Registration Committee develops and implements transparent, objective, impartial, and fair registration practices to protect the public, ensuring that only qualified individuals are registered to practise kinesiology in the province of Ontario.

The Committee considers applications for registration that have been referred by the Registrar in situations where the Registrar:

- has doubts about whether an applicant has met the registration requirements.
- is of the opinion that terms, conditions or limitations should be imposed on a certificate of registration.
- proposes to refuse the proposes to refuse the application.

From September 1, 2021 to August 31, 2022, the Registration Committee reviewed and decided on the following:

TYPE OF CASE	NUMBER OF CASES	DECISION
Non-exemptible educational requirement	21	7 applications were approved 1 application was refused 13 decisions were postponed pending further information or additional training prior to approval
Reinstatement to the General Class after two years in the Inactive Class	9	1 reinstatement into the General Class was granted 6 reinstatements into the General Class were granted with conditions 2 decisions were postponed pending further information
Expiration of one-year period for registration following notification of eligibility	8	8 applications were approved and granted a certificate of registration
Exemption request from re-challenging entry-to- practice examination after resignation and re-registration	3	2 applications were granted exemption from re-challenging the entry-to-practice exam 1 application was refused
Exceptional circumstances – exemption from exam timelines	51	48 applications were approved 3 decisions were postponed pending further information
Proposal for upgrading/remediation	7	7 remediation plans were approved
Good conduct	1	The application was approved
Exemption request from challenging entry-to-practice exam	1	1 application was refused
Review decision of the Health Professions Appeal and Review Board (HPARB)	0	

## Registration Committee *(continued)*

Applicants not satisfied with the decision of the Registration Committee may appeal to the Health Professions Appeal and Review Board (HPARB). There were no appeals submitted to HPARB from September 1, 2021 to August 31, 2022.

In addition to reviewing applications referred by the Registrar, the Committee carried out numerous other responsibilities, including:

- Submission of the annual Fair Registration Practices Report to the Office of the Fairness Commissioner of Ontario.
- Submission of the Professions Database Report to the Ministry of Health of Ontario.
- Review of submission for substantial equivalency of a non-kinesiology program to a four-year kinesiology undergraduate program from an Ontario university.
- Review and revision of registration policies.
- Orientation and training of new Committee members.

## EXAM

411 applicants wrote the entry-to-practice exam in September 2021. The number of applicants writing the exam in September 2021 was significantly higher than previous years because the April 2021 exam was deferred to September 2021 due to the COVID-19 pandemic.

244 applicants wrote the entry-to-practice exam in April 2022. The College also successfully held its first online remotely proctored administration of the exam during this session.

EXAM DATE	WROTE	PASSED	% PASSING
September 18, 2021	411	312	76
April 27, 2022	244	166	68
<b>Total</b>	<b>655</b>	<b>478</b>	<b>72</b>

## EXAMINATION APPEALS COMMITTEE

The Examination Appeals Committee is responsible for hearing appeals from applicants who unsuccessfully completed the entry-to-practice exam and who meet the criteria for filing an appeal.

In 2022, of the three appeals received, all three were granted.

# Quality Assurance Committee

The Quality Assurance (QA) Committee administers programs that help kinesiologists keep their knowledge and skills up to date.

The QA Program includes:

- self-assessment.
- e-Learning modules (Ethics and Professionalism and Prevention of Sexual Abuse).
- continuing professional development.
- peer and practice assessments.
- ways for the College to monitor kinesiologists' participation and compliance with the program.

The QA Program is educational and supportive. All kinesiologists must participate in the program and demonstrate commitment to continuous improvement and on-going learning.

## COMMITTEE ACTIVITY

From September 1, 2021 to August 31, 2022, QA activities included:

- Kinesiologists pursuing their Individual Learning Plans, which were created during the 2020-2021 self-assessment cycle. The next self-assessment cycle will begin on December 1, 2022.

- Reviewing and updating the Prevention of Sexual Abuse e-Learning module consistent with the College's adoption of the spousal exception.
- Conducting 43 virtual peer and practice assessments during fall/winter 2021 and spring/summer 2022 peer and practice assessment cycles.
- 193 kinesiologists completing the Ethics and Professionalism e-Learning modules for newly registered kinesiologists.
- Conducting an audit of 300 kinesiologists' Professional Liability Insurance with a focus on risk-based peer and practice assessments selection using stratified random sampling.

## PEER AND PRACTICE ASSESSMENT

The Peer and Practice Assessment (PPA) Program is a guided educational opportunity designed to assess kinesiologists' knowledge, skills and judgment, and to help them identify areas of strength and opportunities for improvement within their practice.



DID YOU KNOW?

224

Peer and Practice Assessments conducted to August 31, 2022

## Quality Assurance Committee *(continued)*

### PPAs CONDUCTED TO AUGUST 31, 2022 (REPORTED BY CALENDAR YEAR)

TOTAL PPAs TO DATE	2015	2016	2017	2018	2019	2021	2022
<b>224</b>	11 PPAs: all random selection	16 PPAs: all random selection	36 PPAs: <ul style="list-style-type: none"> <li>• 2 insufficient currency (&lt;1500 practice hours within last 3 years)</li> <li>• 34 random selection</li> </ul>	55 PPAs: <ul style="list-style-type: none"> <li>• 2 volunteers</li> <li>• 4 non-compliant with other QA program requirements</li> <li>• 4 insufficient currency</li> <li>• 45 random selection</li> </ul>	39 PPAs: <ul style="list-style-type: none"> <li>• 23 random selection</li> <li>• 16 insufficient currency</li> </ul>	24 PPAs: <ul style="list-style-type: none"> <li>• 18 random selection</li> <li>• 3 volunteers</li> <li>• 1 second PPA following completion of a mentorship program</li> <li>• 1 non-compliant with other QA program requirements</li> <li>• 1 insufficient currency</li> </ul>	43 PPAs: <ul style="list-style-type: none"> <li>• 39 random selection</li> <li>• 3 selected due to previous deferral</li> <li>• 1 non-compliant with other QA</li> </ul>

### TOP AREAS FOR IMPROVEMENT IDENTIFIED THROUGH THE PPAs

Record keeping, consent and communications were identified as the top areas for improvement. These areas of professional practice continue to be ones that require further support and guidance for kinesiologists.

### FINAL PPA DECISIONS BY THE QA COMMITTEE (UP TO AUGUST 31, 2022)

DECISION	2015 PPAs	2016 PPAs	2017 PPAs	2018 PPAs	2019 PPAs	2021 PPAs	2022 PPAs*
No further action	8	16	34	54	37	22	19
Competency Enhancement – Demonstrated Change Report	2	0	2	0	2	2	0
Competency Enhancement – Mentorship Program	1	0	0	1	0	0	0
Competency Enhancement – Specified Continuing Education and Remediation Plan	0	0	0	0	0	0	1
<b>Total (201)</b>	<b>11</b>	<b>16</b>	<b>36</b>	<b>55</b>	<b>39</b>	<b>24</b>	<b>20</b>

\* Some PPAs require review and some decisions require follow up and further review at upcoming Quality Assurance Committee meetings.

# Complaints and Discipline Committee



## DID YOU KNOW?

The College must decide on a complaint within

**150** days

## INQUIRIES, COMPLAINTS AND REPORTS COMMITTEE

The Inquiries, Complaints and Reports Committee (ICRC) protects the public by reviewing concerns about kinesiologists related to potential professional misconduct, incompetence or incapacity. Concerns are brought to the College’s attention through formal complaints by patients/clients, mandatory reports by employers and other health care professionals, and other information provided to the Registrar. The ICRC conducts a thorough investigation, evaluates the risk to the public and takes appropriate action to address any potential concerns.

### COMMITTEE ACTIVITY

From September 1, 2021 to August 31, 2022, the Inquiries, Complaints and Reports Committee met three times to review the following:

Registrar’s Reports initiated	0
Complaints Received	4

### Decisions

No action (including cases where the matter was found to be frivolous, vexatious, made in bad faith, moot or otherwise an abuse of process)	3
Advice/recommendations	3
Continuing education or remediation program	0
Caution in person	0
Referral of specified allegations to the Discipline Committee	0

### Appeals

Certain decisions of the ICRC in complaints matters can be appealed to the Health Professions Appeal and Review Board (HPARB) by the complainant or kinesiologist. HPARB conducts a review of the matter to determine whether the ICRC’s investigation was adequate and its decision was reasonable. No matters were appealed to HPARB in this fiscal year.

## Complaints and Discipline Committee (continued)

### **DISCIPLINE COMMITTEE**

The Discipline Committee conducts formal hearings to review allegations of professional misconduct or incompetence on the part of a kinesiologist. The Committee determines appropriate penalties where the allegations are proven to discipline the kinesiologist and protect the public from future risk of harm. Matters are referred to the Discipline Committee by the ICRC.

### **COMMITTEE ACTIVITY**

The Discipline Committee met two times from September 1, 2021, to August 31, 2022.

[View the hearing summaries and Committee decisions and reasons.](#)

### **FITNESS TO PRACTICE COMMITTEE**

The Fitness to Practise Committee reviews matters where a kinesiologist is alleged to be incapacitated, and, if so, determines how best to deal with the kinesiologist to protect the public. “Incapacitated” means that the kinesiologist is suffering from a physical or mental condition or disorder that makes it desirable in the interest of the public that the kinesiologist’s certificate of registration be subject to terms, conditions or limitations, or that they no longer be permitted to practise.

### **COMMITTEE ACTIVITY**

The Fitness to Practise Committee did not meet from September 1, 2021 to August 31, 2022.



# Patient Relations Committee



DID YOU KNOW?

15

Practice Standards and Guidelines updated and approved by Council

The Patient Relations Committee protects the public through the Patient Relations Program, which is designed to enhance professional relations between kinesiologists and patients/clients.

The Patient Relations Program includes measures for preventing and dealing with sexual abuse of patients/clients, including:

- educational requirements for kinesiologists.
- guidelines for the conduct of kinesiologists with their patients/clients.
- training for the College's staff.
- providing information to the public.

The Patient Relations Committee also administers the funding for therapy for sexual abuse victims.

## COMMITTEE ACTIVITY

From September 1, 2021 to August 31, 2022, the Patient Relations Committee:

- Reviewed proposed guidance for kinesiologists and the public regarding the College's adoption of the spousal exception to legislated sexual abuse provisions.
- Reviewed and referred proposed revisions to 15 Practice Standards and Guidelines to Council for approval.
- Received reports from staff regarding the status of the College's funding for therapy and counselling for individuals who have alleged sexual abuse by a kinesiologist.



# Practice Advice

Patients, caregivers, kinesiologists, students, employers, insurers and others can contact the College for confidential advice about the practice of kinesiology. This service is offered to support quality of practice to help the public better understand their rights.

In 2021-2022, there were 202 inquiries from kinesiologists, the public and other stakeholders. More than 75 per cent of the inquiries were made by kinesiologists.

The most frequent inquiries were:

- Scope of Practice, Controlled Acts and Delegation
- General questions and inquiries, including those pertaining to COVID-19 control measures (including questions regarding in-person treatment and services)
- Inquiries relating to clinical practice.

## 2021-2022 PRACTICE ADVICE INQUIRIES

Advertising and social media	6
Clinical practice	25
Conflict of Interest/Code of Ethics	5
Consent/capacity	4
Discharge	1
Education/supervision of students	3
Employment issues	11
Fees & billing	13
IPAC	9
Insurance	13
Interprofessional collaboration	9
Other	30
Privacy/confidentiality	1
Professional boundaries/sexual abuse	3
Record keeping	13
Scope of Practice/Controlled Acts/Delegation	33
Supervision: students and support personnel	3
Titles & designation	19
Dual practice	1

# College Council, Committees and Staff

## COUNCIL MEMBERS

**A Council, similar to a board of directors, guides the College's work. Council is made up of kinesiologists elected by their peers and individuals appointed by the Ontario Government.**

Jennifer Pereira, *R.Kin - College President*

Mary Pat Moore - *College Vice-President*

Teresa Bendo

Leslee Brown (*until February 2022*)

Marie Cousineau, *R. Kin (until March 2022)*

Candace Glowa, *R. Kin*

Sara Gottlieb

Elwin Lau, *R.Kin (until December 2021)*

Ben Matthie, *R.Kin*

Chad McCleave

Victoria Nicholson

Ben Phalavong, *R. Kin (until March 2022)*

Graydon Raymer, *R.Kin*

Jana Smith

Ryan Wight, *R.Kin*

## NON-COUNCIL COMMITTEE MEMBERS AS OF AUGUST 31, 2022

**Each year, Council appoints kinesiologists to sit on committees as non-Council committee members.**

Kristin Baker

William Gittings

Francesca McKenzie

Abiy Wolde-Michael

Jaclyn Benn

Adeola Giwa

Alicia Oliveira

Holly Wykes

Kimberly Finnie

Evan Irani

Xana Ouellette

Michelle Young

Miriam Fong

Mashood Khan

Pamela Paquette

Ariel Zohar

Mardon Frazer

Alyssa King

Amber Provencal Levesque

Douglas Freer

Edward Madou

Leanne Smith

Jane Gage

Aaron McCullagh

Sasha Topolniski-Atkinson

## COLLEGE STAFF

Nancy Leris, *Registrar and CEO*

Lynn Butler, *Manager, Communications*

Michelle Bianchi, *Director of Operations and Financial Services*

Brian Fehst, *Manager, Professional Practice*

Fiona Teape, *Director, Registration*

Samuel Hanna, *Coordinator, Professional Practice*

Magda Reder, *Manager, Registration and Examinations*

Colleen Foster, *Program Coordinator*

Lisa Groten, *Program Assistant, Registration*

# Independent Auditor's Report



To the Council of College of Kinesiologists of Ontario

## **Opinion**

We have audited the financial statements of College of Kinesiologists of Ontario (the "College"), which comprise the statement of financial position as at August 31, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at August 31, 2022, 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.

## **Other Information**

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the annual report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the annual report prior to the date of our auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in our auditor's report. We have nothing to report in this regard.

## **Other Matter**

The financial statements for the year ended August 31, 2021, were audited by another auditor who expressed an unmodified opinion on those financial statements on December 6, 2021.

## **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.
- 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.



Chartered Professional Accountants  
Licensed Public Accountants  
Toronto, Ontario  
January 12, 2023

# COLLEGE OF KINESIOLOGISTS OF ONTARIO

## Statement of Financial Position

August 31	2022 \$	2021 \$
<b>ASSETS</b>		
Current assets		
Cash	2,595,931	2,281,787
Prepaid expenses	31,891	44,818
Investments (note 3)	107,658	105,053
	<b>2,735,480</b>	2,431,658
Prepaid expenses	56,253	56,253
Investments (note 3)	307,120	314,627
Capital assets (note 4)	82,065	110,850
	<b>445,438</b>	481,730
	<b>3,180,918</b>	2,913,388
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued liabilities (note 5)	203,118	180,706
Deferred revenue	1,542,800	1,510,710
	<b>1,745,918</b>	1,691,416
Loan payable (note 6)	40,000	40,000
Deferred lease incentives (note 7)	36,555	81,212
	<b>76,555</b>	121,212
	<b>1,822,473</b>	1,812,628
<b>NET ASSETS</b>		
Invested in capital assets	82,065	110,850
Internally restricted net assets (note 9)	290,000	290,000
Unrestricted	986,380	699,910
	<b>1,358,445</b>	1,100,760
	<b>3,180,918</b>	2,913,388

The accompanying notes are an integral part of these financial statements

Approved on behalf of the Council:



Nancy Leris, Registrar and CEO

**COLLEGE OF KINESIOLOGISTS OF ONTARIO**  
Statement of Operations

Year ended August 31	<b>2022</b> \$	<b>2021</b> \$
<b>Revenue</b>		
Registration fees	<b>1,725,930</b>	1,696,163
Examination fees	<b>265,340</b>	174,370
Application fees	<b>54,400</b>	62,600
Jurisprudence fees	<b>25,074</b>	28,177
Interest income	<b>18,419</b>	15,805
Government assistance (note 6)	-	10,000
	<b>2,089,163</b>	1,987,115
<b>Expenses</b>		
Salaries and benefits (note 8)	<b>932,050</b>	926,336
Professional fees	<b>118,619</b>	205,097
Rent (note 7)	<b>192,586</b>	213,576
Registration	<b>88,983</b>	152,609
Examination	<b>80,156</b>	53,396
Communications and media	<b>103,512</b>	121,721
Termination benefits	<b>90,841</b>	96,220
Professional conduct	<b>39,307</b>	73,607
Office and general	<b>47,818</b>	71,097
Council and committees	<b>37,703</b>	49,531
Merchant banking fees	<b>41,384</b>	37,532
Quality assurance	<b>20,955</b>	22,458
Amortization of capital assets	<b>37,564</b>	41,118
	<b>1,831,478</b>	2,064,298
<b>Excess of revenues over expenses (expenses over revenues) for year</b>	<b>257,685</b>	(77,183)

The accompanying notes are an integral part of these financial statements

## COLLEGE OF KINESIOLOGISTS OF ONTARIO

### Statement of Changes in Net Assets

Year ended August 31	Invested in capital assets \$	Internally restricted net assets \$	Unrestricted \$	2022 Total \$
Balance, beginning of year	110,850	290,000	699,910	<b>1,100,760</b>
Excess of revenues over expenses for year	-	-	257,685	<b>257,685</b>
Purchase of capital assets	8,779	-	(8,779)	-
Amortization of capital assets	(37,564)	-	37,564	-
Balance, end of year	82,065	290,000	986,380	<b>1,358,445</b>

Year ended August 31	Invested in capital assets \$	Internally restricted net asset \$	Unrestricted \$	2021 Total \$
Balance, beginning of year	145,964	290,000	741,979	1,177,943
Excess of expenses over revenues for year	-	-	(77,183)	(77,183)
Purchase of capital assets	6,004	-	(6,004)	-
Amortization of capital assets	(41,118)	-	41,118	-
Balance, end of year	110,850	290,000	699,910	1,100,760

The accompanying notes are an integral part of these financial statements

## COLLEGE OF KINESIOLOGISTS OF ONTARIO

### Statement of Cash Flows

Year ended August 31	2022 \$	2021 \$
Cash flows from operating activities		
Excess of revenues over expenses (expenses over revenues) for year	257,685	(77,183)
Adjustments to determine net cash provided by (used in) operating activities		
Receipt of prior year interest capitalized to investments	1,342	1,659
Amortization of capital assets	37,564	41,118
Amortization of deferred lease incentives	(44,657)	(21,780)
Forgivable portion of government assistance	-	(10,000)
	251,934	(66,186)
Change in non-cash working capital items		
Decrease (increase) in prepaid expenses	12,927	(3,866)
Increase (decrease) in accounts payable and accrued liabilities	22,412	(115,685)
Increase (decrease) in deferred revenue	32,090	(17,290)
	319,363	(203,027)
Cash flows from investing activities		
Purchase of capital assets	(8,779)	(6,004)
Purchase of investments	(100,000)	-
Proceeds on maturity of investments	103,560	103,560
	(5,219)	97,556
Cash flows from financing activities		
Receipt of loan proceeds	-	20,000
Net change in cash	314,144	(85,471)
Cash, beginning of year	2,281,787	2,367,258
Cash, end of year	2,595,931	2,281,787

The accompanying notes are an integral part of these financial statements



# COLLEGE OF KINESIOLOGISTS OF ONTARIO

## Notes to Financial Statements

August 31, 2022

### NATURE AND DESCRIPTION OF THE ORGANIZATION

The College of Kinesiologists of Ontario (the “College”) was incorporated as a non-share capital corporation under the Regulated Health Professions Act, 1991 (“RHPA”). As the regulator and governing body of the kinesiology profession in Ontario, the major function of the College is to administer the Kinesiology Act, 2007 in the public interest.

The College is a not-for-profit organization, as described in Section 149(1)(l) of the Income Tax Act, and therefore is not subject to income taxes.

### 1. SIGNIFICANT ACCOUNTING POLICIES

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

#### (a) REVENUE RECOGNITION

Registration fees are recognized as revenue in the fiscal year to which they relate. The registration year of the College coincides with that of the fiscal year of the College, being September 1 to August 31. Registration fees received in advance of the fiscal year to which they relate are recorded as deferred revenue.

Examination fees are recognized as revenue when the examinations are held. Examination fees received in advance of an exam being held are recorded as deferred revenue.

Application fees are recognized as revenue upon assessment of the application.

Jurisprudence fees are recognized as revenue when the services have been provided.

Interest income comprises interest from cash and investments, recognized on an accrual basis, and realized gains and losses on the sale of investments. Interest on investments is recognized over the terms of the investments using the effective interest method.

#### (b) INVESTMENTS

Investments consist of Canadian fixed income investments whose term to maturity is greater than twelve months from date of acquisition. Investments maturing within twelve months from the year end date are classified as current.

#### (c) CAPITAL ASSETS

The costs of capital assets are capitalized upon meeting the criteria for recognition as a capital asset, with the exception of expenditures on internally generated intangible assets during the development phase, which are expensed as incurred. The cost of a capital asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

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

Amortization is provided for, upon commencement of the utilization of the assets, on a straight-line basis at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Furniture and fixtures	5 years
Computer equipment	3 years
Computer software	3 years
Leasehold improvements	10 years

## 1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

### (c) CAPITAL ASSETS *(continued)*

A capital asset is 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 asset to its fair value. Any impairment of the capital asset 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 asset subsequently increases.

### (d) CONTRIBUTED SERVICES

The work of the College is dependent on the voluntary service of many individuals. Since these services are not normally purchased by the College and because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

### (e) DEFERRED LEASE INCENTIVES

Lease incentives include reduced rent benefits and tenant inducements received in cash.

Lease incentives received in connection with a lease are amortized to income on a straight line basis over the term of the lease.

### (f) FINANCIAL INSTRUMENTS

#### ***Measurement of financial assets and liabilities***

The College initially measures its financial assets and financial liabilities at fair value adjusted by the amount of transaction costs directly attributable to the instrument.

The College subsequently measures all of 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 measured at amortized cost include cash and investments.

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

#### ***Impairment***

At the end of each year, the College assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. Objective evidence of impairment includes observable data that comes to the attention of the College, including but not limited to the following events: significant financial difficulty of the issuer; a breach of contract, such as a default or delinquency in interest or principal payments; and bankruptcy or other financial reorganization proceedings.

When there is an indication of impairment, the College determines whether a significant adverse change has occurred during the year in the expected timing or amount of future cash flows from the financial asset.

When the College identifies a significant adverse change in the expected timing or amount of future cash flows from a financial asset, it reduces the carrying amount of the financial asset to the greater of the following:

- the present value of the cash flows expected to be generated by holding the financial asset discounted using a current market rate of interest appropriate to the financial asset; and
- the amount that could be realized by selling the financial asset at the statement of financial position date.

## 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

### (f) FINANCIAL INSTRUMENTS (continued)

#### **Impairment** (continued)

Any impairment of the financial asset is recognized in income in the year in which the impairment occurs.

When the extent of impairment of a previously written-down financial asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to the extent of the improvement, but not in excess of the impairment loss. The amount of the reversal is recognized in income in the year the reversal occurs.

### (g) GOVERNMENT ASSISTANCE

Government assistance is recognized as revenue when the related expenses are incurred or when there is reasonable assurance that the College has complied or will comply with all of the conditions of the assistance, and collection is reasonably assured.

### (h) MANAGEMENT ESTIMATES

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current year. Actual results may differ from the estimates, the impact of which would be recorded in future years.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

## 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 and concentrations.

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	Currency	Interest rate	Other price
Cash	X			X	
Investments	X			X	
Accounts payable and accrued liabilities		X			
Loan payable		X			

#### **Credit risk**

The College is exposed to credit risk resulting from the possibility that parties may default on their financial obligations, or if there is a concentration of transactions carried out with the same party, or if there is a concentration of financial obligations which have similar economic characteristics that could be similarly affected by changes in economic conditions, such that the College could incur a financial loss.

The maximum exposure of the College to credit risk is as follows:

	2022 \$	2021 \$
Cash	2,595,931	2,281,787
Investments	414,778	419,680
	3,010,709	2,701,467

## 2. FINANCIAL INSTRUMENT RISK MANAGEMENT (continued)

### **Credit risk** (continued)

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

The College manages its exposure to the credit risk of investments through an investment policy which restricts the types of eligible investments.

### **Liquidity risk**

Liquidity risk is the risk that the College will not be able to meet a demand for cash or fund its obligations as they come due.

The liquidity of the College is monitored by management to ensure sufficient cash is available to meet its liabilities as they become due.

The College has available to it a banking facility which provides for a maximum operating line of credit of \$125,000. Borrowings under the line of credit bear interest at prime plus 0.5% per annum, and are secured by a general security agreement and assignment of fire and other perils insurance on the College's leased premises. The line of credit remains unused as at August 31, 2022.

### **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 is comprised of currency risk, interest rate risk and other price risk.

### **Currency risk**

Currency risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in foreign exchange rates.

The College is not exposed to currency risk.

### **Interest rate risk**

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in market interest rates.

### **Other price risk**

Other price risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market.

The College is not exposed to other price risk.

### **Changes in risk**

There have been no significant changes in the risk profile of the financial instruments of the College from that of the prior year.

## 3. INVESTMENTS

	2022 \$	2021 \$
Current	107,658	105,053
Long-term	307,120	314,627
	<b>414,778</b>	419,680

Investments consist of guaranteed investment certificates and principal protected notes with effective interest rates ranging from 2.24% to 3.00% (2021 – 2.24% to 3.00%), and maturity dates ranging from February 2023 to September 2028 (2021 – February 2022 to February 2025).

Subsequent to year end, on September 16, 2022, the College purchased a guaranteed investment certificate in the amount of \$1,000,000 with an interest rate of 2.85% due September 18, 2023.

#### 4. CAPITAL ASSETS

	Cost \$	Accumulated Amortization \$	2022 Net \$
Furniture and fixtures	137,186	132,982	4,204
Computer equipment	64,017	56,701	7,316
Computer software	121,863	121,863	-
Leasehold improvements	326,662	256,117	70,545
	649,728	567,663	82,065

	Cost \$	Accumulated Amortization \$	2021 Net \$
Furniture and fixtures	137,186	131,717	5,469
Computer equipment	55,238	53,068	2,170
Computer software	121,863	121,863	-
Leasehold improvements	326,662	223,451	103,211
	640,949	530,099	110,850

#### 5. ACCOUNTS PAYABLE

	2022 \$	2021 \$
Trade payables and accrued liabilities	185,044	152,143
Accrued liabilities – professional conduct	18,074	28,563
	203,118	180,706

#### 6. GOVERNMENT ASSISTANCE

During fiscal 2020 and 2021, the College received loans under the Canadian Emergency Benefit Account program, totalling \$60,000, for the payment of non-deferrable expenses. During the initial term ending December 31, 2023, the College is not required to repay any portion of the loan and no interest shall accrue. If the College repays 66.67% of the loan (\$40,000) by December 31, 2023, the remainder of the loan is eligible to be forgiven if certain terms and conditions are met. The College expects to make repayment on or before December 31, 2023, hence the College has recognized the forgivable portion of the loan as income through the statement of operations in the amount of \$10,000 in each of fiscal 2020 and 2021.

#### 7. DEFERRED LEASE INCENTIVES

Pursuant to the lease agreement for the office premises of the College, tenant inducements in the amount of \$172,596 and a reduced rent benefit in the amount of \$31,781 were received.

	Cost \$	Accumulated Amortization \$	2022 Net \$
Tenant inducements	172,596	141,725	30,871
Reduced rent benefit	31,781	26,097	5,684
	204,377	167,822	36,555

	Cost \$	Accumulated Amortization \$	2021 Net \$
Tenant inducements	172,596	111,578	61,018
Reduced rent benefit	31,781	11,587	20,194
	204,377	123,165	81,212

Amortization of lease incentives in the amount of \$44,657 (2021 – \$21,780) was credited to rent in the current year.

## 8. DEFINED CONTRIBUTION PLAN

The College has a group retirement savings plan which, upon eligibility, is mandatory for all employees. The College contributes 7% of employee earnings which amounted to \$44,760 (2021 – \$47,070).

## 9. INTERNALLY RESTRICTED NET ASSETS

The College has internally restricted net assets to address unplanned expenses, increases in investigation costs and hearings and to provide support to victims of sexual abuse.

The internally restricted net assets of \$290,000 are allocated for abuse therapy in the amount of \$30,000, investigations and hearings in the amount of \$170,000 and property and technology in the amount of \$90,000.

The internal restriction is subject to the direction of the Council upon the recommendation of the Executive Committee.

## 10. COMMITMENT

The College has entered into an agreement to lease its office premises expiring June 30, 2024.

The future annual lease payments, including an estimate of premises common area expenses, are as follows:

	\$
2023	245,974
2024	204,979
	<u>450,953</u>

## 11. IMPACT OF COVID-19

The global pandemic of the virus known as COVID-19 has led the Canadian Federal government, as well as provincial and local governments, to impose measures, such as restricting foreign travel, mandating self-isolations and physical distancing and closing non-essential businesses. Because of the high level of uncertainty related to the outcome of this pandemic, it is difficult to estimate the future financial effect, if any, on the College.

## 12. COMPARATIVE FIGURES

Certain of the comparative figures have been reclassified to conform with the presentation used in the current year. The changes do not affect the prior year excess of expenses over revenues for the year or net assets.

**COLLEGE OF  
KINESIOLOGISTS  
OF ONTARIO**



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