

Public Protection through Professionalism

COLLEGE OF
KINESIOLOGISTS
OF ONTARIO



2017-2018 ANNUAL REPORT



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PRESIDENT'S MESSAGE



Mary Pat Moore,
PRESIDENT

I am pleased to share with you highlights from the work of the College over the past year. 2017/2018 has brought us to the end of the College's three-year strategic plan. This marks a significant time for the College as we wrap up on a plan which placed a focus on increasing public awareness, investment in professionalism of kinesiologists, and transparency.

From the very beginning, each Council of the College has focused on actions to improve upon how the College protects the public. We have long understood that a reactive approach centred on correcting the behaviours of individuals would not be enough. In consequence, the College has moved forward strategically to invest in the advancement of professionalism of kinesiologists. Our Quality Assurance program has been expanded and now includes mandatory e-learning modules on the Prevention of Sexual Abuse, and Ethics and Professionalism. These learning tools ensure kinesiologists are aware of the legislative changes impacting their practice, and their reporting requirements. The College has more than doubled the number of trained Peer Assessors and each year launches two cycles to randomly select members for practice assessment.

Year over year we see more evidence that employers in the health care field are requiring practitioners to be registered with the College. Hospitals, clinics, Diabetes Education Centres, and family health teams are increasingly demonstrating the value they place on employing professionals who are regulated and who demonstrate through registration that they meet on a continual basis, the standards of the profession.

We have continued our work with the education sector and with professional associations to encourage the provision of flexible learning and professional development opportunities for kinesiologists. Each year we provide to these organizations a full analysis of learning needs gleaned from the self-assessment completed by kinesiologists. This past year the College hosted a meeting of the two groups together to discuss the developments within the profession resulting from regulatory changes, and to learn from us the continuing education and professional development interests of registrants.

Council has always adhered to principles of transparency, fairness and proactive planning to prevent harm to members of the public. As new regulations were passed by the Ministry of Health and Long-Term Care, we evaluated our policies and by-laws, and in the instances where change was necessary, we acted quickly to ensure full compliance and to communicate new requirements to registrants. In the coming year we will visit every part of the province to meet with members of the public, registrants and employers in "town hall" style meetings to increase public awareness of the role of the College and to ensure that we hear from those to whom we are accountable, their concerns and interests.

New regulations introduced by the Ministry of Health and Long-Term Care are the beginning of change in the governance of health care professionals in Ontario. The ministry is considering ways to increase oversight, strengthen the competencies of those tasked with governing the health professions and, at the same time, provide for greater flexibility, public representation and efficiency. The significant issues of conflict of interest, accountability and strengthening capacity for governance will drive forward changes. Council will be addressing some challenging questions in the next year as we consider such issues and seek to provide input into the modernization of Ontario's health professions governance approach.

Kinesiologists have an outstanding ability among health care professionals to impact public spending through their work in research, health and safety, prevention, rehabilitation and helping patients to build and maintain physical capacity and mobility. Governing such a dynamic profession with transparency and fairness and demonstrating that public trust and confidence are well placed in the College of Kinesiologists will continue to be our focus as we move into our next planning cycle. It fills me with great pride and excitement to hold a role in governing the profession and ensuring that the interest of the public is well served by the College.

Thank you for the opportunity to serve.

REGISTRAR AND CEO'S MESSAGE



Brenda Kritzer,
REGISTRAR AND
CEO

Now, as we have come to the end of 2017-2018, it seems a good time to reflect upon our accomplishments and to look to the road ahead. April 1, 2018 marked the end of the first five years of the College of Kinesiologists of Ontario. To paraphrase a much repeated adage, the College has been established “in interesting times”. In these few short years we have seen the attention of the public turn critically to its institutions and the demand grow for improved accountability, increased transparency and stronger measures to combat misconduct by figures that in the past had unquestioning public trust.

Being born, it seems, on the cusp of this social change, has enabled the College to quickly meet and embrace these challenges. The lens, through which every matter before Council and Committees is viewed, has been “What is in the public interest?”. This single question has shaped every policy, by-law, and interaction with registrants, members of the public, other stakeholders and fellow regulators. As one of the newer Colleges among the regulated health professions, we have had an advantage. We have learned so much from our peers and have received ongoing support and advice. Similarly, many of the registrants in the College work with other regulated health professionals and it is clear that they have learned a great deal from their colleagues concerning the obligations of regulated professionals.

We have also drawn to the end of our three-year strategic plan which established transparency as a mainstay of how we conduct business; investment in public awareness as a clear priority; and investment in the professionalism of registrants as a priority and means of increasing public protection. Our Quality Assurance Program has more than doubled in size; we have conducted numerous webinars and have training videos available to our registrants. On the Communications side we have a pamphlet drop program delivering information about the College to doctors’ offices across the province, as well as brochures directed at employers available for the use of employers and kinesiologists. We have also created a brochure aimed at students, informing them about registration requirements and the requirements of regulated professionals – and over the past five years we have spoken to hundreds of students and educators at seventeen different institutions across Ontario, annually.

Our volunteers have played an instrumental role in the development of the college, in many different ways. Volunteers have helped us to shape the way we inform our members, developed and validated our core competencies and Entry-to-Practice examination, along with sitting on various committees, participating as speakers on the university tour and becoming experts as Peer Assessors. Our registrants take time to complete surveys and provide us with feedback on by-law changes, proposed standards, training materials, our website, our business processes, and concepts such as clinic regulation and the Specialties Assessment Framework.

What is on the horizon? We know that the Ministry of Health and Long-Term Care is developing a new vision of how health professions should be regulated to better protect the public in Ontario. We expect to see the governing legislation replaced by an updated legislative framework which allows more flexibility while also strengthening oversight and accountability of regulators. At the College, we will work to find new ways to engage the public more directly, we will actively seek opportunities for strategic collaboration with our colleagues, and we will continue to invest in the professionalism of registrants to improve public protection.

I want to express my gratitude and appreciation for the work of all of the College’s Council and Committee members, staff and volunteers. Your tireless work to support the College and ensure the highest level of protection to the public has been instrumental in the success of the College and our being able to celebrate this milestone anniversary.

2017/2018 HIGHLIGHTS



- The College reached the end of the 2015-2018 three year strategic plan which focused on increasing public awareness, investment in professionalism of kinesiologists in Ontario, and transparency concerning information about registrants, decision-making and business processes. The development of a new strategic plan will begin in 2018.



- The College developed the Prevention of Sexual Abuse eLearning module, which is required of all registrants in the general class, to be launched in May 2018. This module is just one of the mandatory tools for members to help ensure public protection.



- Following appointment of a Planning and Finance Committee in December 2016, Committee met for the first time in March 2017 to appoint the College's auditor, review the proposed 2017/2018 budget, and review the proposed business plan for 2017/2018. The Committee provides guidance and advice on financial matters and oversees strategic planning activities that help the College achieve its goals.



- Amendments to the College's public register by-law occurred in September 2017 and March 2018 to bring the by-law into alignment with new requirements introduced by the Protecting Patients Act, 2017.



- The College increased the complement of trained peer assessors by 20 percent from last year to a total of 25.



- A new public website was developed to increase public awareness and provide access to the College's public register to help members of the public find a kinesiologist. The website is available in French and English.



- As part of the Quality Assurance Program, the College more than doubled the number of kinesiologists who will be selected annually for a peer and practice assessment.



- Registration for the Entry-to-Practice examination increased by seven per cent in 2017/2018, with a total of 507 applicants registering for the exam.



- The second administration of the Ethics and Professionalism e-Learning Module was conducted for new registrants. This mandatory training module is designed to help kinesiologists better understand how to apply the College's Code of Ethics, standards and guidelines, in daily practice and the process of making ethical decisions.

COLLEGE COUNCIL AND STAFF

COUNCIL



Mary Pat Moore
PRESIDENT



Jennifer Pereira, R.Kin
VICE-PRESIDENT



Ken Alger



Nelson Amaral, R.Kin



Marilyn Bartlett



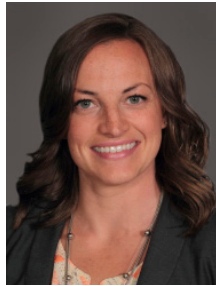
Lori-Anne Beckford



Jennifer Bushell, R.Kin



Nicole DiFilippo, R.Kin



Kalen Johnson



Elwin Lau, R.Kin



Chad McCleave



Michelle Meghie



Stefanie Moser, R.Kin



Graydon Raymer,
R.Kin



Alexander
Stephen, R.Kin



Ryan Wight, R.Kin



Michelle Young, R.Kin

Not pictured: Steve Anderson

NON-COUNCIL COMMITTEE MEMBERS

- Alex Burnaru, R.Kin
- Rosario Colomba, R.Kin
- Kim Cullen, R.Kin
- Faith Delos-Reyes, R.Kin
- Susan Garfat, R.Kin
- Alisha Gleiser, R.Kin
- Jessica Johnson, R.Kin
- Jonathan Kwok, R.Kin
- Nicole Last, R.Kin
- Francesca McKenzie, R.Kin
- Renee Raymond, R.Kin
- Andrea Scrivener, R.Kin

COLLEGE COUNCIL AND STAFF

STAFF



Top Row (left to right)

Brenda Kritzer - Registrar and CEO; **Susan James** - Executive Assistant; **Nancy Leris** - Director, Operations and Financial Services; **Ugie Ifesi** - Manager, Registration Services; **Magdalena Reder** - Registration and Examinations Coordinator; **Colleen Foster** - Administrative Assistant (since January 2018)



Bottom Row (left to right)

Cara Maroney - Director, Professional Conduct (until December 2017); **Eric Bruce** - Director, Professional Conduct (since February 2018); **Lara Thacker** - Director, Quality Assurance; **Ryan Pestana** - Communications Officer

Not pictured: **Rebecca Nevins** - Administrative Assistant; **Samuel Hanna** - Administrative Assistant;

REGISTRATION COMMITTEE

The Registration Committee is responsible for developing and implementing transparent, objective, impartial and fair registration practices that adhere to the policies approved by Council and the requirements for registration laid out in the General Regulation. 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; or
- proposes to refuse the application.

In 2017/2018, the Registration Committee reviewed and decided on the following:

TYPE OF CASE	NUMBER OF CASES	DECISION
Expiration of one-year period for registration following notification of eligibility	7	Seven applications were approved and granted a certificate of registration
Proposal for upgrading/remediation	8	Eight remediation plans were approved
Non-exemptible educational requirement	9	Two applications were approved Five applications were refused One application decision was delayed One applicant required additional training prior to approval
Reinstatement to the General Class after two years in the Inactive Class	4	Four reinstatements into the General Class were granted

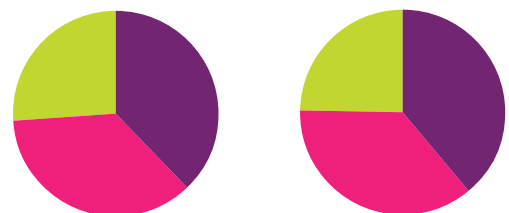
Applicants who are not satisfied with the decision of the Registration Committee may appeal the decision to the Health Professions Appeal and Review Board (HPARB). There was one appeal submitted to HPARB in 2017/2018. In addition to reviewing applications referred by the Registrar, the Committee carried out numerous other responsibilities which included:

- Submission of the annual Fair Registration Practices Report to the Office of the Fairness Commissioner of Ontario.
- Review and revision of registration policies.
- Orientation and training of new Committee members.

EXAM

507 applicants wrote the entry-to-practice exam in 2017, which is a 7 percent increase from the previous year. The College administered two sittings of the exam in 2017.

	April	September
Registered	236	303
Wrote	226	281
Passed	161	191
Percent Passing	71	68





REGISTRATION COMMITTEE

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. Five appeals were received in 2017. Two appeals were granted, while three were denied.

EXAMINATION COMMITTEE

The Examination Committee is comprised of College members and faculty members from kinesiology programs across Ontario. The Committee approves test forms, sets the pass mark for each exam and ensures that the exam reflects the entry-level competencies. The Committee met two times in 2017.

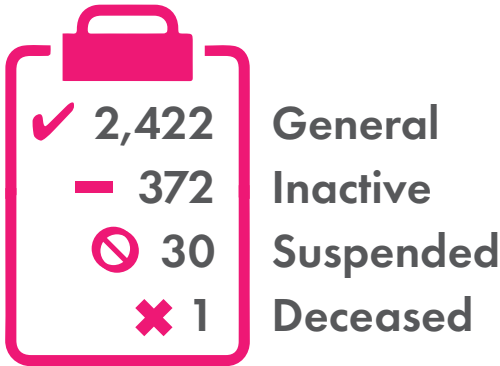
ITEM WRITING COMMITTEE

The Item Writing Committee is comprised of registered kinesiologists and faculty members from kinesiology programs across Ontario. Panels of the Committee develop exam questions that correspond to the Examination Blueprint. The Committee did not meet in 2017.

The College is grateful for the support of those who assisted with the preparation, development and administration of the exam. Their contributions are invaluable.

MEMBERSHIP STATISTICS

Registration Status



Gender



33% Male
5% Unidentified
62% Female



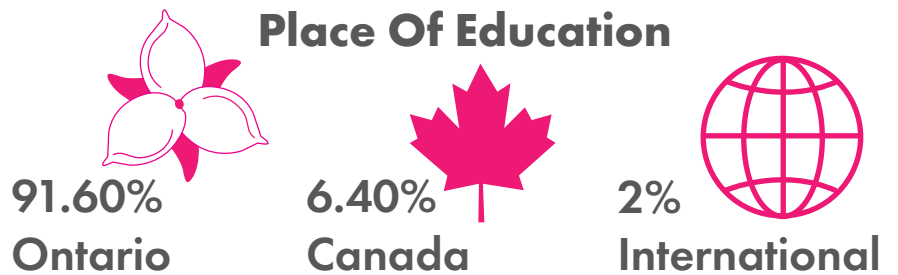
20-30 1,200
31-40 870
41-50 458
51-60 153
> 60 29

Distribution By College Electoral District

- 155 Northern
- 284 Eastern
- 286 Central East
- 743 Central
- 970 Central West
- 255 Western
- 15 Academic



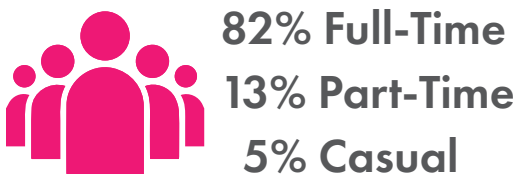
Place Of Education



Top 5 Countries Of Education



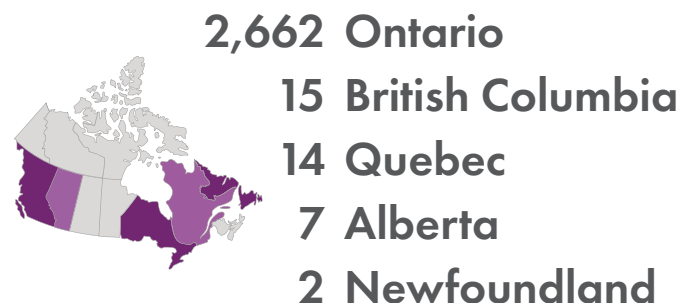
Employment Status



Top 5 Primary Roles

- 946 Service Provider
- 410 Instructor/Educator
- 278 Consultant
- 168 Manager
- 154 Owner/Operator

Top 5 Provinces Of Practice



QUALITY ASSURANCE COMMITTEE

The Quality Assurance (QA) Committee administers programs that promote continuing competence and continuing professional improvement among kinesiologists. The Quality Assurance Program includes:

- self-assessment and continuing professional development;
- peer and practice assessments; and
- mechanisms for the College to monitor kinesiologists' participation in and compliance with the Program.

All kinesiologists registered in the General Class must participate in the QA Program and demonstrate commitment to continuous improvement and ongoing learning. The Program is intended to be educational and supportive in nature.

The QA Committee achievements for 2017/2018 included:

- administration of the fifth annual self-assessment;
- more than doubling the number of peer and practice assessments from last year to a total of 36;
- increased the complement of trained peer assessors by 20 percent to a total of 25 from last year;
- developed the *Prevention of Sexual Abuse eLearning Module* for all general members which launched in May 2018; and
- conducted the second administration of the Ethics and Professionalism eLearning Module for new members.

Self-assessment

Self-assessment is the foundation on which kinesiologists plan their professional development throughout the year. Self-assessment helps guide kinesiologists in reflecting on their practice in relation to the practice standards and essential competencies, and helps them to identify areas of knowledge, skill and judgment to strengthen.

Top eight common practice standards-related learning goals identified by members (ordered by frequency from the highest to the lowest):



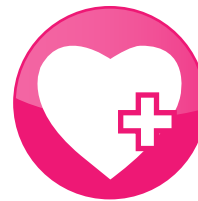
Record-keeping



Fees and billing



Advertising



Dual health care
(the kinesiologist also practices
in another health care area)



Discharging a
client



Clinical education/
supervision/
delegation during
placement



Infection control*
(same frequency as Clinical
education/.....)



Professional
collaboration

These eight areas identified in plans for continuing professional development have ranked among the top four most common learning goals in previous years and continue to be among the learning goals of new practitioners, with a new addition of infection control.

QUALITY ASSURANCE COMMITTEE

Challenges facing the profession:

The top three challenges identified by kinesiologists continue to be:

1. Barriers to accessing services experienced by clients and patients without insurance coverage
2. Workload and staffing
3. Continuing education and professional development opportunities

In addition, kinesiologists reported such challenges as: shift towards part-time employment of health care professionals; inadequate facilities and clinical settings which are not well equipped; employment structures which reduce professional autonomy; and demands for higher caseloads. The College noted that other health care professions also identify similar challenges.

Peer and practice assessment

The peer and practice assessment program (PPA) is an individualized 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.

PPA selection

2015 = PPA conducted 11

2016 = PPA conducted 16

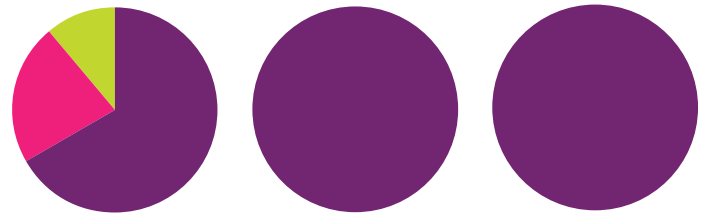
2017 = PPA conducted 34 randomly selected and 2 for insufficient currency (<1500 practice hours within the last three years)

Top areas for improvement identified through the PPA

Appropriate measures in place to ensure informed consent, and inadequate record-keeping practices were identified as the two top areas for improvement. These two areas of professional practice continue to be areas which require further support and guidance for the College, particularly for those working on multi-disciplinary teams where responsibility for clinical files may be diffused. The third most common area for improvement is related to the competency: "Uses effective counselling and coaching skills and strategies in practice." The College has noted that identification of this area for improvement relates to a degree to the understanding of the level of detail which should be recorded in clinical notes in that kinesiologists note taking may be too brief without sufficient detail recorded to demonstrate rationale for clinical decisions. Again, the College has noted that the need for further development in this area of competency is shared by many health care professions.

QUALITY ASSURANCE COMMITTEE

Final PPA decisions by the QA Committee (as of March 31, 2018)



	2015	2016	2017
No Further Action	6	16	29
Competency Enhancement – Demonstrated Change Report	2	0	0
Competency Enhancement – Mentorship Program	1	0	0
Total	9	16	31*

*Some decisions are in the queue to be determined at upcoming Quality Assurance Committee meetings and some decisions were carried over from the previous year.

PROFESSIONAL CONDUCT

The Inquiries, Complaints and Reports Committee (ICRC) reviews concerns about members of the profession related to potential professional misconduct, incompetence or incapacity. Such concerns can be brought to the College’s attention by various means, such as formal complaints by patients, mandatory reports by employers and other health care professionals, and other information provided to the Registrar.

Following its review of a formal complaint or a Registrar’s report, the Inquiries, Complaints and Reports Committee may do any one or more of the following:

- refer specified allegations of professional misconduct or incompetence regarding a registrant to the Discipline Committee for a hearing;
- make inquiries into a registrant’s capacity and/or refer the matter to the Fitness to Practise Committee;
- require a registrant to appear before a panel of the Inquiries, Complaints and Reports Committee to be cautioned;
- take other appropriate action, which may include:
 - requiring a registrant to complete a specified continuing education or remediation program;
 - asking the registrant to voluntarily restrict his or her practice, or to pursue a mentoring or monitoring program; or
 - providing a registrant with advice and/or recommendations;
- take no action.

Additionally, in certain circumstances, the Inquiries, Complaints and Reports Committee may suspend or impose terms, conditions, or limitations on a registrant’s certificate of registration, where the Committee is of the opinion that the registrant’s conduct is likely to expose the registrant’s patients to harm or injury.

Committee Activity

During the period of April 1, 2017 to March 31, 2018, panels of the Inquiries, Complaints and Reports Committee met on three occasions. In total, the panels conducted the following business:

Report matters reviewed	4
Complaint matters reviewed	3
Cautions delivered	2
Appointments of investigator requested	1

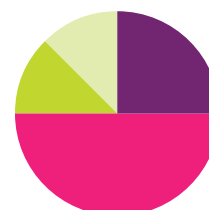


Two complaint matters remained under investigation as of March 31, 2018.

Dispositions

During the period of April 1, 2017 to March 31, 2018, panels of the Inquiries, Complaints and Reports Committee issued decisions with the following dispositions:

No Action	2
Advice/Recommendations	4
Specified Continuing Education or Remediation Program*	1
Caution in person*	1



* Issued as part of the same matter.

PROFESSIONAL CONDUCT

Appeals

Certain decisions of the Inquiries, Complaints and Reports Committee in complaints matters can be appealed to the Health Professions Appeal and Review Board (HPARB) by the complainant or by the member. HPARB conducts a review of the matter to determine whether the ICR Committee's investigation was adequate and its decision was reasonable.

A matter decided by a panel of the Inquiries, Complaints and Reports Committee in December 2016 was appealed to HPARB in January 2017. On November 23, 2017, HPARB confirmed the decision of the Committee.

DISCIPLINE COMMITTEE

The Discipline Committee conducts formal hearings to review allegations of professional misconduct or incompetence on the part of a member of the profession and to determine appropriate penalties where the allegations are proven. Matters are referred to the Discipline Committee by the Inquiries, Complaints and Reports Committee.

Committee Activity

The Discipline Committee was not required to meet during the period of April 1, 2017 to March 31, 2018.

FITNESS TO PRACTISE COMMITTEE

The Fitness to Practise Committee reviews matters where a member of the profession is alleged to be incapacitated, and, if so, determines how to deal with the member. "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 the registrant no longer be permitted to practise.

Committee Activity

The Fitness to Practise Committee was not required to meet during the period of April 1, 2017 to March 31, 2018.

PATIENT RELATIONS COMMITTEE

The Patient Relations Committee oversees the patient relations program, which is designed to enhance professional relations between kinesiologists and patients. The patient relations program must incorporate measures for preventing and dealing with sexual abuse of patients, including:

- educational requirements for kinesiologists;
- guidelines for the conduct of kinesiologists with their patients;
- training for the College's staff; and
- the provision of information to the public.

The Patient Relations Committee also oversees the program to provide funding for therapy and counselling for persons alleging sexual abuse by a kinesiologist.

Committee Activity

During the period of April 1, 2017 to March 31, 2018, the Patient Relations Committee met on two occasions.

PROFESSIONAL CONDUCT

In June 2017, the Committee reviewed updates to the College’s Mandatory Reporting Guideline to clarify and emphasize registrants’ obligation to report cases of potential sexual abuse of a patient by a regulated health professional. The Committee recommended the amended Guideline to Council for circulation to the membership for comment and approval. The amended Guideline was subsequently adopted by Council in December 2017.

The Committee also reviewed a proposed set of principles with respect to how the College will act to address cases of alleged sexual abuse of a patient/client by a member. The statement of principles included the following:

- patients/clients will be treated with sensitivity, empathy and respect;
- patients/clients will be provided with guidance and support;
- investigations and prosecutions of sexual abuse matters will be expedited;
- investigators with training and experience in sexual abuse cases will be hired; and
- patients/clients will have access to the Abuse Therapy Fund, which is money set aside for victims to seek counselling for the abuse suffered.

The Committee recommended the statement of principles be referred to Council for approval. The statement of principles was subsequently adopted by Council and posted to the College’s website in June 2017.

In August 2017, the Committee reviewed updates to the College’s Professional Boundaries Standard and Professional Boundaries Guideline, which replaced the previous Sexual Abuse Standard and the Therapeutic-Client Relationship Guideline, respectively. The revisions updated the Standard and Guideline to reflect recent legislative changes brought about by Bill 87, the Protecting Patients Act, and replaced the use of the clinically-focused term “therapeutic-client relationship” with the broader term “professional relationship” throughout the materials. The Committee recommended the revised Standard and Guideline to Council for approval; they were subsequently adopted by Council in September 2017.



PLANNING AND FINANCE COMMITTEE

The Planning and Finance Committee was established by Council in December 2016. The Committee provides guidance and advice on financial matters and oversees planning activities that help the College achieve its strategic goals. The Committee met for the first time in March 2017 to appoint the College's auditor, review the proposed 2017/2018 budget, and review the proposed business plan for 2017/2018.



FINANCIAL STATEMENTS

See below for the College's 2017/2018 audited financial statements.

COLLEGE OF KINESIOLOGISTS OF ONTARIO
FINANCIAL STATEMENTS
MARCH 31, 2018

COLLEGE OF KINESIOLOGISTS OF ONTARIO

FINANCIAL STATEMENTS

MARCH 31, 2018

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
College of Kinesiologists of Ontario

We have audited the accompanying financial statements of College of Kinesiologists of Ontario, which comprise the statement of financial position as at March 31, 2018 and the statements of operations, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of College of Kinesiologists of Ontario as at March 31, 2018 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.

Crowe Soberman LLP

Chartered Professional Accountants
Licensed Public Accountants

Toronto, Canada
August 31, 2018

COLLEGE OF KINESIOLOGISTS OF ONTARIO
STATEMENT OF FINANCIAL POSITION
At March 31

2018 **2017**

ASSETS

Current

Cash - unrestricted	\$ 1,592,950	\$ 1,256,403
Cash - restricted, internally (<i>Note 3</i>)	260,000	260,000
Prepaid expenses and sundry	108,250	90,524

1,961,200 1,606,927

Capital assets (*Note 4*)

269,075 321,135

\$ 2,230,275 \$ 1,928,062

LIABILITIES

Current

Accounts payable and accrued liabilities	\$ 96,000	\$ 72,174
Deferred revenue	774,201	722,129

870,201 794,303

Deferred rent

141,375 159,811

1,011,576 954,114

Commitments (*Note 6*)

NET ASSETS

Net assets invested in capital assets	269,075	321,135
Internally restricted net assets (<i>Note 3</i>)	260,000	260,000
Unrestricted net assets	689,624	392,813

1,218,699 973,948

\$ 2,230,275 \$ 1,928,062

The accompanying notes are an integral part of the financial statements

On behalf of the Board

Director

Director

COLLEGE OF KINESIOLOGISTS OF ONTARIO
STATEMENT OF CHANGES IN NET ASSETS
Year ended March 31

	Net assets invested in capital assets	Internally restricted net assets	Unrestricted net assets	Total 2018	Total 2017
Net assets, beginning of year	\$ 321,135	\$ 260,000	\$ 392,813	\$ 973,948	\$ 887,085
Excess (deficiency) of revenue over expenses	(64,962)	-	309,713	244,751	86,863
Interfund transfers (<i>Note 3</i>)	12,902	-	(12,902)	-	-
Net assets, end of year	\$ 269,075	\$ 260,000	\$ 689,624	\$ 1,218,699	\$ 973,948

The accompanying notes are an integral part of the financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO
STATEMENT OF OPERATIONS

Year ended March 31

2018

2017

Revenue

Registration fees	\$ 1,610,620	\$ 1,557,363
Examination fees	208,100	197,315
Application fees	52,600	52,900
Jurisprudence fees	27,070	27,647
	1,898,390	1,835,225

Expenses

Salaries and benefits	820,708	828,637
Rent	213,500	211,740
Registration costs	193,107	161,576
Communications and media costs	81,786	149,910
Processing fees	72,185	51,979
Office and general	58,327	60,285
Quality assurance	45,015	68,442
Council and committee costs	44,140	55,247
Professional fees	31,170	36,280
Professional conduct	28,739	29,114
Amortization of capital assets	64,962	95,152
	1,653,639	1,748,362

Excess of revenue over expenses	\$ 244,751	\$ 86,863
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The accompanying notes are an integral part of the financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO
STATEMENT OF CASH FLOWS

Year ended March 31

2018

2017

SOURCES (USES) OF CASH

Operating activities

Excess of revenue over expenses \$ 244,751 \$ 86,863

Item not involving cash

Amortization 64,962 95,152

309,713 182,015

Changes in non-cash working capital items

Prepaid expenses and sundry (17,726) 85,383

Accounts payable and accrued liabilities 23,826 28,292

Deferred revenue 52,072 141,286

Deferred rent (18,436) (15,720)

Cash provided by operating activities 349,449 421,256

Investing activity

Acquisition of capital assets (12,902) (19,687)

Cash used in investing activity (12,902) (19,687)

Net increase in cash 336,547 401,569

Cash, beginning of year 1,516,403 1,114,834

Cash, end of year \$ 1,852,950 \$ 1,516,403

Represented by:

Cash - unrestricted \$ 1,592,950 \$ 1,256,403

Cash - restricted, internally 260,000 260,000

\$ 1,852,950 \$ 1,516,403

The accompanying notes are an integral part of the financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO
NOTES TO FINANCIAL STATEMENTS
March 31, 2018

1. Purpose of the organization and income tax status

The College of Kinesiologists of Ontario (“the College”) was created April 1, 2013 pursuant to the proclamation of the Kinesiology Act, 2007. The College is a non-profit organization mandated through legislation and regulations to regulate the profession of kinesiology in Ontario in the interest of the public. The College is committed to ensuring excellent professional practice by registered kinesiologists. Through the establishment of entry-to-practice requirements and through the provision of continuous practice support, the College ensures that registered kinesiologists deliver competent, safe and ethical services.

The College is exempt from income tax under Section 149(1)(1) of the Income Tax Act. Registration remains valid so long as the College continues to fulfill the requirements of the Act and regulations in respect of non-profit organizations.

2. Significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Use of estimates

The preparation of financial statements in accordance 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 and disclosure of contingent assets and liabilities at the statement of financial position date and the reported amounts of revenue and expenses during the reporting period. In particular, significant estimates are contained in the costs for investigations and hearings. Actual results could differ from those estimates.

Fund accounting

The capital assets fund reports the assets, liabilities, revenues and expenses related to the College's capital assets.

The internally restricted net assets of the College represent resources internally restricted by the Council for specific use.

Expenditures at the discretion of the College are included in unrestricted fund.

Revenue recognition

Non-refundable application fees are recognized as revenue upon assessment of the application. Jurisprudence and administration fees are recognized as revenue when the services have been provided.

Examination fees are recorded in the fiscal year to which they relate.

Registration fees are recognized as revenue proportionately over the fiscal year to which they relate. Registration fees received in advance of the membership year to which they relate are recorded as deferred revenue.

COLLEGE OF KINESIOLOGISTS OF ONTARIO
NOTES TO FINANCIAL STATEMENTS
March 31, 2018

2. Significant accounting policies (continued)

Financial instruments

The College initially measures its financial assets and liabilities at fair value.

The College subsequently measures all its financial instruments at amortized cost using the straight line method, except for investments in equity instruments that are quoted in an active market and derivatives, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Transaction costs are recognized in the statement of operations in the period incurred.

Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is provided annually on bases designed to amortize the assets over their estimated useful lives, as follows:

Furniture and fixtures	-	straight line over 5 years
Computer equipment	-	straight-line over 3 years
Computer software	-	straight-line over 3 years
Leasehold improvements	-	straight-line over 10 years

Deferred rent

Deferred rent includes reduced rent benefits and tenant inducements received in cash.

The College recognizes rental expenses using the straight-line method whereby any contractual rents over the term of a lease are recognized into income evenly over that term. The difference between the rental expense recognized and rental payments made is shown as deferred rent. Lease incentives received in connection with leasehold improvements are amortized to income on a straight-line basis over the terms of the lease.

3. Interfund transfers and internally restricted net assets

The purpose of the internally restricted net assets is to address unplanned expenses, any increases in investigation costs and hearings and provide support to victims of sexual abuse in the future.

The internally restricted net asset of \$260,000 (2017 - \$260,000) is comprised of the abuse therapy fund of \$30,000 (2017 - \$30,000), investigations and hearings fund of \$140,000 (2017 - \$140,000) and property and technology fund of \$90,000 (2017 - \$90,000).

In addition, \$12,902 (2017 - \$19,687) was transferred from the unrestricted net assets to the capital assets fund in order to fund the cash outlays for capital asset acquisitions.

COLLEGE OF KINESIOLOGISTS OF ONTARIO
NOTES TO FINANCIAL STATEMENTS
March 31, 2018

4. Capital assets

				2018		2017
				Net		Net
				Carrying		Carrying
				Amount		Amount
	Cost	Accumulated				
		Amortization				
Furniture and fixtures	\$ 131,180	\$ 89,299	\$	41,881	\$	68,117
Computer equipment	33,487	28,506		4,981		5,531
Computer software	121,863	114,471		7,392		-
Leasehold improvements	326,662	111,841		214,821		247,487
	\$ 613,192	\$ 344,117	\$	269,075	\$	321,135

5. Financial instruments

The College regularly evaluates and manages the principal risks assumed with its financial instruments. The risks that arise from transacting in financial instruments include liquidity risk, credit risk, market risk, interest rate risk, and foreign currency risk. The following analysis provides a measure of the College's risk exposure and concentrations. There are no significant changes in the risk exposures from the prior period.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with its financial liabilities as they come due. The College is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. Accounts payable are generally repaid within the credit terms.

The College is not exposed to any significant credit risk, market risk, interest rate risk, and foreign currency risk at the statement of financial position date.

6. Commitments

The College is committed under several contracts which expire between July 2018 and October 2020. The College is also committed under a long-term lease for premises which expires in June 2024. Annual contract and lease payments (exclusive of requirement to pay taxes, insurance and maintenance costs) for the next five years and thereafter are approximately as follows:

Year ending March 31, 2019	\$ 152,000
2020	133,000
2021	130,000
2022	118,000
2023	118,000
Thereafter	147,000
	\$ 798,000

COLLEGE OF KINESIOLOGISTS OF ONTARIO
NOTES TO FINANCIAL STATEMENTS
March 31, 2018

7. Subsequent events

Subsequent to the statement of financial position date, the College entered into an examination development and implementation agreement which expires October 2021 with a total commitment of \$155,000.

The College will change its fiscal year end from March 31 to August 31 starting in 2018.

8. Comparative figures

Certain reclassifications for the year ended March 30, 2017 have been made for the purpose of comparability.

**COLLEGE OF
KINESIOLOGISTS
OF ONTARIO**



160 Bloor Street East, Suite 1402 Toronto, ON, M4W 1B9
T 416.961.7000 | F 416.961.7009 | www.coko.ca

