



IN MOTION

A RENEWED COMMITMENT TO PUBLIC PROTECTION

2018/2019 ANNUAL REPORT

COLLEGE OF
KINESIOLOGISTS
OF ONTARIO





NEW PLAN. RENEWED COMMITMENT.

2018/2019 ANNUAL REPORT

For the period September 1, 2018 to August 31, 2019

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PRESIDENT'S MESSAGE

A NEW APPROACH TO GOVERNANCE



MODERNIZING
HOW WE OPERATE



Every day, over 2800 kinesiologists across Ontario are working in the public's interest. How do they do this? They have met strict standards to be able to practise their profession. They are practising according to standards and guidelines, and they follow a code of ethics. They are participating in a program to help ensure their knowledge and skills are up-to-date. They are accountable and responsible to a regulatory body for their conduct and practice.

As the regulatory body for kinesiologists in Ontario, the College sets and enforces these standards and requirements. Our commitment to ensuring that patients and clients receive safe, competent and ethical kinesiology services is one we take seriously.

That's why in 2018/2019 we supported and committed to a new way of governing health professions. We were pleased to submit a letter to the Minister of Health stating our support for the College of Nurses of Ontario's Vision 2020. Vision 2020 is a bold, new proposal for modernizing how regulatory colleges govern themselves.

The College of Kinesiologists supports, among other measures, reducing the size of our Council, or board of directors; increasing the number of public

appointees on Council; and appointing Council members based on defined qualifications and expertise, rather than by election. In the coming months, staff and Council will work to make these commitments a reality. As we change our processes, we will seek your feedback and update you on our progress.

It has been an honour to serve the public and advance the College's important commitments.

Ken Alger,
President

REGISTRAR'S MESSAGE

A NEW PLAN FOR PUBLIC PROTECTION



STRATEGIC PLAN
FOR 2019-2022
DEVELOPED



As the College makes decisions, we thoroughly consider how our work affects the patients and clients of kinesiologists. We understand that everything we do, from the requirements we set to be eligible to practise, to the way we handle complaints and discipline, has a direct impact on the many Ontarians who seek the services of registered kinesiologists. In all of our decision-making, our guiding principle is whether these decisions serve the public interest.

This commitment to public protection is clear in the College's new strategic plan for 2019-2022. Over the last year, we spent time developing a plan that we believe will improve the way we carry out our duties and reduce harm to patients and clients. The plan details our goals and priorities over the next three years, and how we will achieve those goals. With so many different individuals impacted by our work – patients and clients of kinesiologists; kinesiologists and prospective kinesiologists; employers; universities and colleges; and professional associations – we must be transparent about what we do and how we will do it.

Over the next three years, we will develop a profile of qualifications and expertise to use in the selection of Council and committee members. We will also provide further training to Council and committee members on decision-making that is in the public interest. We have committed to developing a definition of patient/client-centred care in kinesiology, and providing resources to kinesiologists on applying patient/client-centred care in practice.

These are just some of several commitments that will guide our work. You can read more about our strategic plan in the pages that follow. I would like to thank everyone who provided input into the development of this plan. Your feedback was invaluable and helped us develop a roadmap that will build on our successes.

The regulatory landscape is continuously evolving, and the College is ready and able to adapt. I am energized by the work that lies ahead and by how we can better serve and protect the public.

Brenda Kritzer,
Registrar and CEO

ABOUT THE COLLEGE

The College 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.

Developing rules and guidelines for kinesiologists' practice and conduct.

Requiring kinesiologists to keep their knowledge and skills up-to-date.

Investigating all complaints received about kinesiologists and disciplining when necessary.

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

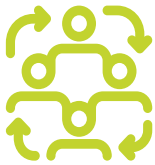
The College of Kinesiologists of Ontario holds honesty and integrity as its guiding principles. The College is committed to operating in a fair and open manner and treating its staff, members, the public and stakeholders with respect and dignity.

HIGHLIGHTS



A NEW PLAN FOR PUBLIC PROTECTION

Council approved a new strategic plan for the period 2019-2022 that describes how the College will improve the way it protects the public and reduce risk of harm to patients and clients. You can read the full plan in the pages that follow.



ENGAGING PATIENTS AND CLIENTS

The College joined the [Citizen Advisory Group \(CAG\)](#), a group made up of 40-50 members of the public who represent different patient/client demographics. The College of Physiotherapists of Ontario created the group in 2015 and it now includes 18 partner colleges. The CAG acts as an informed focus group and provides colleges with feedback on various matters. The College will start engaging the CAG in 2020 to gather the public's perspective on certain topics.



ADDRESSING SPECIALTIES

Council created the Specialties Committee to consider requests to create specialties within the profession. The Committee's decision-making is guided by one critical question: Is the risk of harm to the public sufficient to require additional or specific regulation? The Committee is considering a request from the Ontario Athletic Therapist Association to designate athletic therapy a specialty within kinesiology. Before making any decisions, Council will seek feedback from the public, kinesiologists, academic institutions, professional associations, health professions regulators, government and others potentially affected by these decisions.



RESOURCES FOR VICTIMS OF SEXUAL ABUSE

Council approved a policy that describes how the College will review applications for funding for therapy for persons sexually abused by kinesiologists, and what information they must submit to apply for funding. Staff also developed an application form and resources explaining how patients/clients can access this funding.



INCREASING TRANSPARENCY

Council approved the posting of more information about kinesiologists. The following information must be posted on the Public Register of Kinesiologists:

- A summary of information relating to findings of guilt against a kinesiologist under the Criminal Code and the *Controlled Drugs and Substances Act*, unless the conviction was subject to a record suspension, pardon or successful appeal.
- Any conditions of release related to a charge or finding of guilt under the Criminal Code and the *Controlled Drugs and Substances Act*, and any variations to those conditions.
- Information about any outstanding charges for an offence under the Criminal Code and the *Controlled Drugs and Substances Act*.
- Information about disciplinary, professional misconduct or incompetence findings by another regulatory or licensing authority in any jurisdiction.
- Information about a kinesiologist's licensure or registration to practice another profession in Ontario or another jurisdiction.

2019-2022 STRATEGIC PLAN



1

STRENGTHEN

the College's decision-making capacity to improve patient/client safety and reduce the risk of harm to patients/clients.

How we'll do this:

- Develop a profile of qualifications and expertise to use in the selection of Council and committee members that seeks the following skill sets: technical, leadership, decision-making and interpersonal. We will also focus on equity, diversity and inclusion.
- Develop training mechanisms for Council and committees that focus on the public interest and reducing risk of harm to patients/clients.
- Increase openness around our processes to select Council and committee members.



2

PROMOTE

competent, safe and ethical kinesiology practice that is patient/client-centred. Promote collaboration among health professions to further protect patients/clients.

How we'll do this:

- Develop a definition of patient/client-centred care in the context of kinesiology practice and resources for how to apply patient/client-centred care in practice.
- Increase communication to kinesiologists on recommended practices to reduce risk of harm.
- Increase communication to various groups on the importance of working with registered kinesiologists and other regulated health professionals.
- Increase resources to patients/clients of kinesiologists to empower them in the management of their care.



3

ANALYZE AND REPORT

on data and information that demonstrates our progress toward reducing risk of harm and how we protect the public.

How we'll do this:

- Publicly report on progress towards achieving the goals in the College's strategic plan and how the public interest is served by these goals.
- Continually improve business and regulatory processes to enhance public protection.

REGISTRANT STATISTICS

While the College's renewal deadline is August 31, in 2019, the deadline was extended to September 15. To ensure a fulsome report of registrant statistics, the following data is as of October 1, 2019 unless otherwise indicated.

REGISTRATION STATUS



GENERAL
2,419

INACTIVE
474

GENDER



MALE
28%

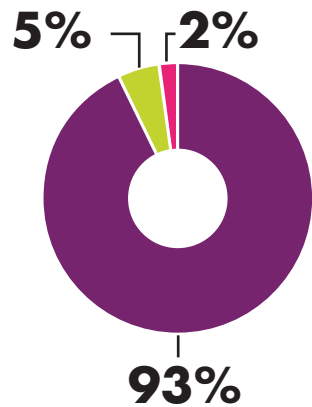





FEMALE
54%



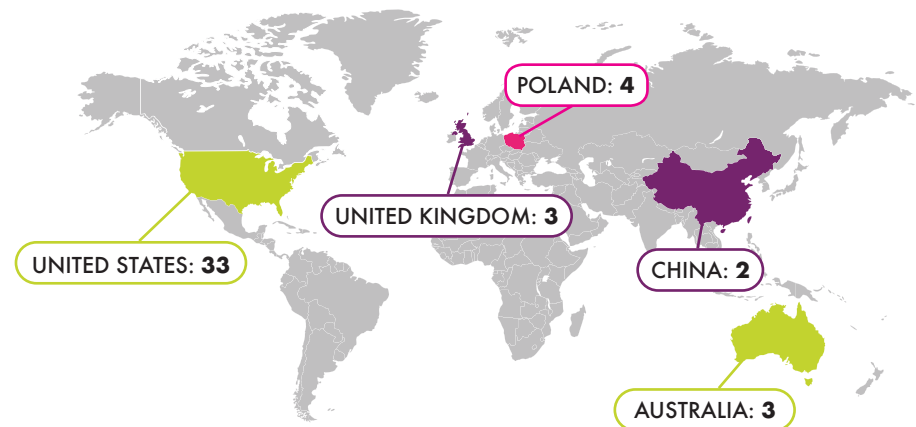
UNDEFINED
18%

PLACE OF EDUCATION

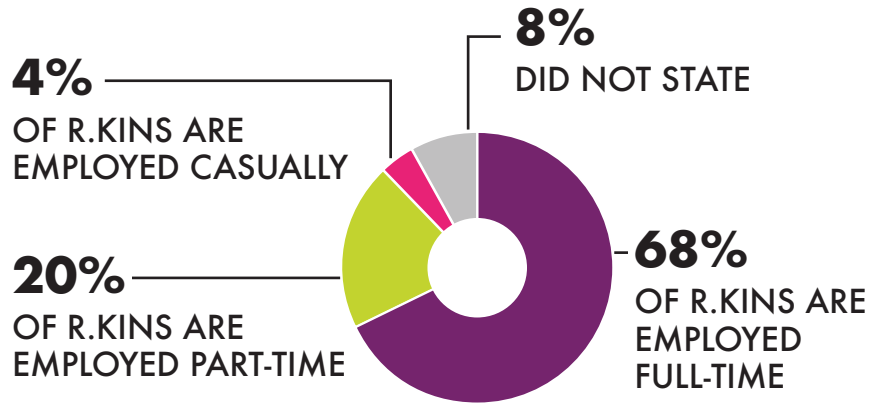


-  INTERNATIONALLY EDUCATED
-  CANADIAN EDUCATED (EXCLUDING ONTARIO)
-  ONTARIO EDUCATED

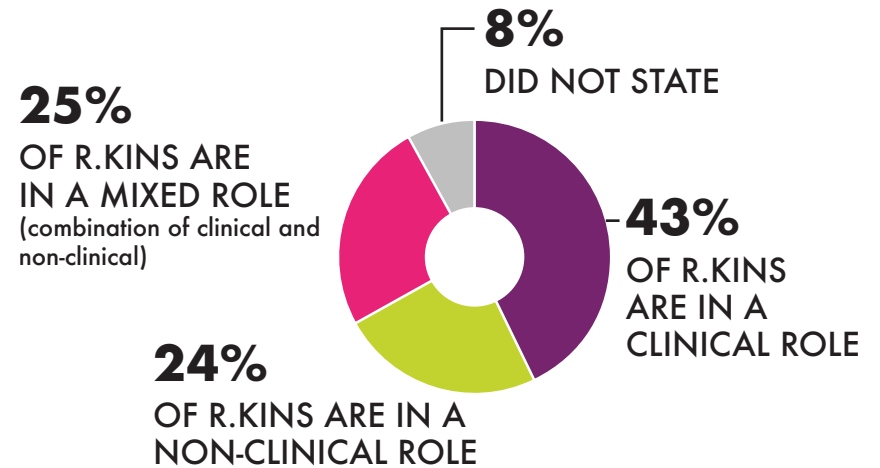
TOP 5 COUNTRIES OF EDUCATION



EMPLOYMENT STATUS



NATURE OF PRACTICE



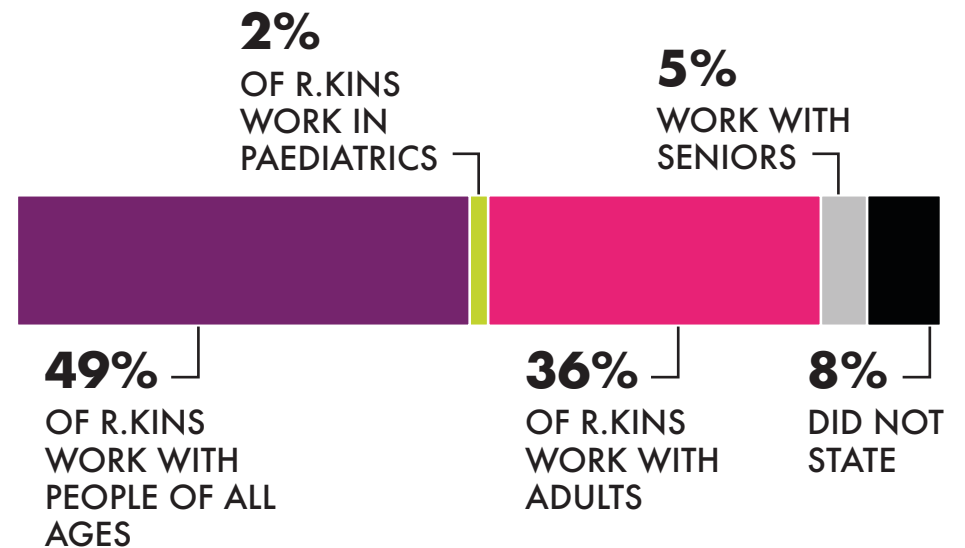
TOP PRACTICE SETTINGS



TOP PRACTICE ROLES



AGE OF CLIENTS



*The reported data only includes general class members who renewed their registration as of October 1, 2019.

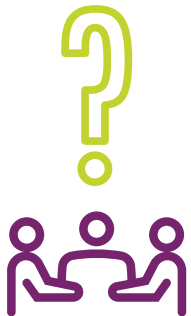
EXAM

431 applicants wrote the entry-to-practice exam between September 1, 2018 and August 31, 2019. Each year, the College is seeing a slight increase in the number of individuals writing the exam.

	Registered	Wrote	Passed	% Passing
September 2018	259	240	180	75
April 2019	214	191	133	70

The College acts as a trusted source of information regarding the practice and profession of kinesiology. From September 1, 2018 to August 31, 2019, the College responded to over 2050 enquiries from kinesiologists and the public. All data below is as of August 31, 2019.

TOP PRACTICE ADVISORY QUESTIONS RECEIVED



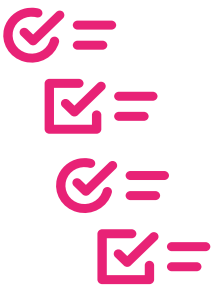
Scope of practice, controlled acts, delegation	32.1%
Fees and billing	12.5%
Consent and capacity	7.1%
Record keeping	6.3%
Advertising; social media	4.5%
Privacy and confidentiality	4.5%
Titles and designations	2.7%
Insurance issues	2.7%
Employment issues	2.7%
Other	17.9%

WHO ASKED



Applicant	52.6%
Kinesiologist	42.5%
Public	1.1%
Employer	0.9%
Insurance company	0.5%
Health professional	0.4%
Student	0.4%
University/college	0.4%
Association	0.2%
Other	1.0%

TOPICS



Applications	33.9%
Registration (e.g. renewal)	26.9%
Quality assurance	16.7%
Examinations	14.2%
Practice advisory	5.5%
General	2.0%
Professional conduct	0.5%
Administration	0.3%

SOURCE



EMAIL
67.5%



PHONE
31.8%



OTHER (E.G. FAX)
0.7%

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. The Committee's work protects the public by ensuring that only qualified individuals are admitted to practise kinesiology.

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.

From September 1, 2018 to August 31, 2019, the Registration Committee reviewed and decided on the following:

TYPE OF CASE	NUMBER OF CASES	DECISION
Non-exemptible educational requirement	10	<ul style="list-style-type: none"> • 1 application was approved • 6 applications were refused • 3 decisions were postponed pending further information or additional training prior to approval
Reinstatement to the General Class after two years in the Inactive Class	2	<ul style="list-style-type: none"> • 1 reinstatement into the General Class was granted • 1 decision was postponed pending further information prior to approval
Expiration of one-year period for registration following notification of eligibility	4	<ul style="list-style-type: none"> • 4 applications were approved and granted a certificate of registration
Exemption from writing the entry-to-practice examination	1	<ul style="list-style-type: none"> • 1 application was granted exemption
Proposal for upgrading/ remediation	5	<ul style="list-style-type: none"> • 3 remediation plans were approved • 2 remediation plans were refused
Review decision of the Health Professions Appeal and Review Board (HPARB)	1	<ul style="list-style-type: none"> • HPARB's decision was upheld and the applicant was granted a certificate of registration

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 were no appeals submitted to HPARB from September 1, 2018 to August 31, 2019.

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.
- Orientation and training of new Committee members.

EXAMINATION COMMITTEE

The Examination Committee is comprised of registered kinesiologists 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 did not meet from September 1, 2018 to August 31, 2019.

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 met twice from September 1, 2018 to August 31, 2019.

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

QUALITY ASSURANCE COMMITTEE

The Quality Assurance (QA) Committee protects the public by administering programs that help kinesiologists keep their knowledge and skills up-to-date.

The Quality Assurance Program includes:

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

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

From September 1, 2018 to August 31, 2019, the QA Committee:

- administered the sixth annual self-assessment;
- increased the number of peer and practice assessments by 36% to a total of 49 (from September 1, 2018 to August 31, 2019);
- conducted the second administration of the Prevention of Sexual Abuse e-Learning Module for newly registered kinesiologists; and
- conducted the third administration of the Ethics and Professionalism e-Learning Module for newly registered kinesiologists.

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 judgement to strengthen.

TOP FIVE PRACTICE STANDARD-RELATED LEARNING GOALS IDENTIFIED BY KINESIOLOGISTS:

- 1 Record keeping
- 2 Advertising (same frequency as #1)
- 3 Professional collaboration
- 4 Fees and billing
- 5 Dual health care (meaning a kinesiologist also practices in another health care profession)

PEER AND PRACTICE ASSESSMENT

The peer and practice assessment (PPA) is an individualized educational opportunity designed to assess kinesiology students' knowledge, skills and judgement, and to help them identify areas of strength and opportunities for improvement within their practice.

PPAS CONDUCTED TO AUGUST 31, 2019 (REPORTED BY CALENDAR YEAR)

TOTAL PPAs CONDUCTED TO DATE	2015	2016	2017	2018	2019 (SPRING CYCLE ONLY)
134	11: all random selection	16: all random selection	36: <ul style="list-style-type: none"> • 2 insufficient currency (<1500 practice hours within last 3 years) • 34 random selection 	55: <ul style="list-style-type: none"> • 2 volunteers • 4 non-compliant with other QA program requirements • 4 insufficient currency • 45 random selection 	16: <ul style="list-style-type: none"> • 1 random selection • 15 insufficient currency

TOP AREAS FOR IMPROVEMENT IDENTIFIED THROUGH THE PPA

Using a systematic approach to record keeping and obtaining informed consent continue to be identified as the top two areas for improvement, particularly for those working in multi-disciplinary teams where responsibility for clinical files may be diffused. The College has developed a webinar, video, infographic and newsletter articles on record keeping, and will develop further resources to address this risk area in the coming year. Consent resources include a webinar and articles, and the College will release additional practice

supports on this topic. The third most common area for improvement is adherence to confidentiality and privacy legislation. The College will refresh the Jurisprudence e-Learning Module and circulate newsletter articles to address this gap.

FINAL PPA DECISIONS BY THE QA COMMITTEE (UP TO AUGUST 31, 2019)

DECISION	2015	2016	2017	2018	2019 (SPRING CYCLE ONLY)
No further action	8	16	34	51	9
Competency Enhancement – Demonstrated Change Report	2	0	2	0	
Competency Enhancement – Mentorship Program	1	0	0	1	
To be determined				3	7
Total (134)	11	16	36	55	16

REFERRALS FOR PROFESSIONAL MISCONDUCT

The Quality Assurance Committee referred three kinesiologists to the Inquiries, Complaints and Reports Committee (ICRC), requesting the Registrar to conduct an investigation for neglecting to complete mandatory QA Program requirements (e.g. peer and practice assessment). Two resulted in referrals to the Discipline Committee and one resulted in the ICRC directing the kinesiologist to appear for an oral caution.

COMPLAINTS AND DISCIPLINE

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.

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

- refer specified allegations of professional misconduct or incompetence about a kinesiologist to the Discipline Committee for a hearing;
- investigate a kinesiologist's capacity and/or refer the matter to the Fitness to Practise Committee;
- require a kinesiologist to appear before a panel of the ICRC to be cautioned;
- take other appropriate action, which may include:
 - o requiring a kinesiologist to complete a specified continuing education or remediation program;
 - o asking the kinesiologist to voluntarily restrict their practice, or to pursue a mentoring or monitoring program; or
 - o providing a kinesiologist with advice and/or recommendations;
- take no action, where no concerns have been identified.

If the ICRC is of the opinion that a kinesiologist's conduct is likely to put patients/clients at risk of harm, the ICRC may suspend or impose terms, conditions, or limitations on their certificate of registration.

COMMITTEE ACTIVITY

From September 1, 2018 to August 31, 2019, panels of the ICRC met 14 times. In total, the panels conducted the following business:

Report matters reviewed

1

Complaint matters reviewed

7

Appointments of investigator approved or requested

13

Three complaints and two Registrar's Reports remained under investigation as of August 31, 2019.

Dispositions

Panels of the ICRC issued decisions with the following dispositions:

No action (including cases where the matter was found to be frivolous, vexatious, made in bad faith, moot or otherwise an abuse of process)

5

Advice/recommendations

2

Specified Continuing Education or Remediation Program (SCERP)

1

Caution in person

1

Referral of specified allegations to the Discipline Committee

2

Appeals

Certain ICRC decisions in complaints matters can be appealed to the [Health Professions Appeal and Review Board](#) (HPARB) by the complainant or registrant. HPARB conducts a review of the matter to determine whether the ICRC’s investigation was adequate and its decision was reasonable.

A matter decided by a panel of the ICRC in July 2018 was appealed to HPARB. In March 2019, HPARB confirmed the Committee’s decision.

Two additional matters were appealed to HPARB from September 1, 2018, to August 31, 2019. Reviews of both of these matters are pending.

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 did not meet from September 1, 2018 to August 31, 2019.

FITNESS TO PRACTISE 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 their 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, 2018 to August 31, 2019.

PATIENT RELATIONS COMMITTEE

The Patient Relations Committee oversees the Patient Relations Program, which is designed to enhance professional relations between kinesiologists and patients/clients. The Patient Relations Program must incorporate 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; and
- providing 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

The Committee met twice from September 1, 2018 to August 31, 2019.

The Committee developed a new policy and supporting materials, including application forms and a frequently asked questions document, for patients/clients seeking access to funding for therapy and counselling for alleged sexual abuse by a kinesiologist. The policy and supporting documents provide a clear explanation for patients/clients on how to access this funding and what to expect as part of the application process. The materials were presented to and approved by Council in April 2019.

FINANCE AND PLANNING COMMITTEE

The Planning and Finance Committee provides guidance and advice on financial matters and oversees planning activities that help the College achieve its strategic goals. The Committee met four times and highlights from their work include:

- Partnering with the Federation of Medical Regulatory Authorities of Canada (FMRAC) to contract with TD Merchant Service to provide credit card processing services. FMRAC members receive group rates on credit card processing fees and the collaboration will reduce the College's credit card processing fees significantly.
- Moving the College to a new bank to secure better rates and reduced fees. The switch resulted in a significant increase in interest revenue for the year.

COLLEGE COUNCIL AND STAFF

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

COUNCIL MEMBERS:



Ken Alger
College President



Jennifer Pereira, R.Kin
College Vice-President



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



Mary Pat Moore



Stefanie Moser, R.Kin



Graydon Raymer, R.Kin



Ryan Wight, R.Kin



Michelle Young, R.Kin

Not Pictured

Derek DeBono, R.Kin

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

NON-COUNCIL COMMITTEE MEMBERS:

Denis Beaulac
Jaclyn Benn
Alex Burnaru
Rosario Colomba
Faith Delos-Reyes
Mardy Frazer

Susan Garfat
Alisha Gleiser
Jessica Johnson
Jonathan Kwok
Nicole Last
Steven Lidstone

Benjamin Matthie
Renee Raymond
Andrea Scrivener
Chris Serran
Richard Wotherspoon

COLLEGE STAFF



Brenda Kritzer,
Registrar and CEO



Nancy Leris, Director
of Operations and
Financial Services



Magda Reder,
Registration and Examinations
Coordinator



Colleen Foster,
Administrative Assistant –
Registration



Lara Thacker, Director
of Quality Assurance



Eric Bruce, Director of
Professional Conduct



Ryan Pestana,
Communications Manager
(since July 2019)

Not Pictured

Tracey Scott, Executive Assistant
(until May 2019)

Vivian Fragale, Executive Assistant
(since August 2019)

Lily Seto, Administrative Assistant

Ugie Ifesi, Manager of Registration Services
(until October 2018)

Keisha Simpson, Manager of Registration Services
(since December 2018)

Sue Behari-Mc McGinty, Interim Director of Quality
Assurance (maternity leave replacement)

Danae Theakston, Communications Officer
(until June 2019)

INDEPENDENT AUDITORS' REPORT



Crowe Soberman LLP
Member Crowe Global
2 St. Clair Avenue East, Suite 1100
Toronto, ON M4T 2T5
Main 416 964 7633
Fax 416 964 6454
www.crowesoberman.com

To the Board of Directors of College of Kinesiologists of Ontario

Opinion

We have audited the financial statements of College of Kinesiologists of Ontario (the Organization), which comprise the statement of financial position as at August 31, 2019, and the statement of operations, statement of changes in net assets and statement of 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 Organization as at August 31, 2019, and its results of 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization 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 included in the Annual Report, but does not include the financial statements and our auditors' report thereon.

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 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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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 Organization's ability 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 Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditors' 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 auditors' 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 these 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 Organization's internal control.
- 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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Organization 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.

Crowe Soberman LLP

Chartered Professional Accountants
Licensed Public Accountants
Toronto, Canada
March 30, 2020

COLLEGE OF KINESIOLOGISTS OF ONTARIO

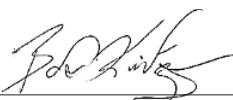
STATEMENT OF FINANCIAL POSITION

At August 31

	2019	2018
ASSETS		
Current		
Cash - unrestricted	\$ 1,079,520	\$ 2,468,807
Cash - restricted, internally (Note 3)	290,000	260,000
Prepaid expenses and sundry	114,259	101,931
Short-term investments (Note 4)	209,754	-
	1,693,533	2,830,738
Investments (Note 4)	315,378	-
Capital assets (Note 5)	194,038	249,983
	\$ 2,202,949	\$ 3,080,721
LIABILITIES		
Current		
Accounts payable and accrued liabilities	\$ 206,988	\$ 202,053
Deferred revenue	581,351	1,527,150
	788,339	1,729,203
Deferred rent	117,172	133,156
	905,511	1,862,359
Commitment and contingencies (Notes 8 and 9)		
NET ASSETS		
Net assets invested in capital assets	194,038	249,983
Internally restricted net assets (Note 3)	290,000	260,000
Unrestricted net assets	813,400	708,379
	1,297,438	1,218,362
	\$ 2,202,949	\$ 3,080,721

The accompanying notes are an integral part of the financial statements

On behalf of the Board



 Brenda Kritzer, Registrar and CEO

COLLEGE OF KINESIOLOGISTS OF ONTARIO

STATEMENT OF CHANGES IN NET ASSETS

Period ended	Net assets invested in capital assets	Internally restricted net assets	Unrestricted net assets	August 31, 2019 (12 months)	August 31, 2018 (5 months)
Net assets, beginning of year	\$ 249,983	\$ 260,000	\$ 708,379	\$ 1,218,362	\$ 1,218,699
Excess (deficiency) of revenue over expenses	(68,963)	-	148,039	79,076	(337)
Interfund transfers (Note 3)	13,018	30,000	(43,018)	-	-
Net assets, end of year	\$ 194,038	\$ 290,000	\$ 813,400	\$ 1,297,438	\$ 1,218,362

The accompanying notes are an integral part of the financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

STATEMENT OF OPERATIONS

Year ended August 31

	2019 (12 months)	2018 (5 months)
Revenue		
Registration fees	\$ 1,700,950	\$ 711,345
Examination fees	178,550	84,000
Application fees	53,700	26,802
Jurisprudence fees	25,378	13,365
Interest income	36,775	4,595
	1,995,353	840,107
Expenses		
Salaries and benefits	1,007,907	406,149
Rent	217,278	89,922
Registration costs	189,622	102,416
Council and committee costs	90,486	14,647
Professional conduct	74,831	7,267
Professional fees	74,168	19,331
Office and general	65,015	29,280
Communications and media costs	46,145	41,801
Processing fees	42,447	68,235
Quality assurance	39,415	33,571
Amortization of capital assets	68,963	27,825
	1,916,277	840,444
Excess (deficiency) of revenue over expenses	\$ 79,076	\$ (337)

The accompanying notes are an integral part of the financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

STATEMENT OF CASH FLOWS

Year ended August 31

	2019 (12 months)	2018 (5 months)
SOURCES (USES) OF CASH		
Operating activities		
Excess (deficiency) of revenue over expenses	\$ 79,076	\$ (337)
<i>Item not involving cash</i>		
Amortization of capital assets	68,963	27,825
Amortization of deferred rent	(15,984)	(8,219)
Changes in non-cash working capital items	132,055	19,269
Prepaid expenses and sundry	(12,328)	6,319
Accounts payable and accrued liabilities	4,935	106,053
Deferred revenue	(945,799)	752,949
Cash provided by (used in) operating activities	(821,137)	884,590
Investing activity		
Purchase of investments	(525,132)	-
Acquisition of capital assets	(13,018)	(8,733)
Cash used in investing activity	(538,150)	(8,733)
Net increase (decrease) in cash	(1,359,287)	875,857
Cash, beginning of period	2,728,807	1,852,950
Cash, end of period	\$ 1,369,520	\$ 2,728,807
Represented by:		
Cash - unrestricted	\$ 1,079,520	\$ 2,468,807
Cash - restricted, internally	290,000	260,000
	\$ 1,369,520	\$ 2,728,807

The accompanying notes are an integral part of the financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

NOTES TO FINANCIAL STATEMENTS

August 31, 2019

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 Income Tax Act and regulations in respect of non-profit organizations.

Effective April 1, 2018, the fiscal year end of the College was changed from March 31 to August 31.

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 hearing costs for discipline cases (Note 9). Actual results could differ from those estimates.

Fund accounting

The net assets invested in capital assets fund reports the assets, liabilities, revenues and expenses related to the College’s capital assets.

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

The unrestricted fund accounts for current operations as well as the College’s general operations.

Revenue recognition

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

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

Examination fees are recorded in the fiscal period to which they relate. Examination fees received in advance are recorded as deferred revenue.

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

2. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial instruments

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

The College subsequently measures all of its financial instruments at amortized cost using the straight-line method.

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 fund is to address unplanned expenses, any increases in investigation costs and hearings and provide support to victims of sexual abuse in the future.

During the year, the College's council internally restricted additional resources amounting to \$30,000 for investigations and hearings. Transfer of \$30,000 was made from the unrestricted net assets to the internally restricted net assets. These internally restricted amounts are not available for other purposes without approval of the council. The internally restricted net assets of \$290,000 (2018 - \$260,000) is comprised of the abuse therapy fund of \$30,000 (2018 - \$30,000), investigations and hearings fund of \$170,000 (2018 - \$140,000) and property and technology fund of \$90,000 (2018 - \$90,000).

In addition, \$13,018 (2018 - \$8,733) was transferred from the unrestricted net assets fund to the capital assets fund in order to fund the cash outlays for capital asset acquisitions.

4. INVESTMENTS

The College's investments consists of publicly-traded fixed income instruments.

The investments are managed by a third party and subject to an investment policy set by the Finance and Planning Committee which has as its main objective the preservation of capital while earning a reasonable rate of return.

5. CAPITAL ASSETS

	Cost	Accumulated Amortization	2019 Net Carrying Amount	2018 Net Carrying Amount
Furniture and fixtures	\$ 131,180	\$ 126,467	\$ 4,713	\$ 30,949
Computer equipment	55,238	37,661	17,577	11,663
Computer software	121,863	118,659	3,204	6,160
Leasehold improvements	326,662	158,118	168,544	201,211
	\$ 634,943	\$ 440,905	\$ 194,038	\$ 249,983

6. BANK LOAN

The College's banking facility provides for a maximum operating line of credit of \$125,000. Borrowings under the line of credit bear interest at the prime rate of the College's banker 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, 2019.

7. 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.

8. COMMITMENTS

The College is committed under several contracts which expire between October 2019 and October 2021. 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 are approximately as follows:

Year ending August 31, 2020	\$ 175,000
2021	164,000
2022	130,000
2023	118,000
2024	98,000
	\$ 685,000

9. CONTINGENCIES

The College is required to investigate and resolve complaints and disciplinary matters brought forward to it. The obligations associated with the resolution of complaints and disciplinary matters are recognized in the year the complaints are received, to the extent that the cost of hearing or resolution can be reasonably estimated. Management estimates that the ultimate liability arising from these matters will be approximately \$47,500. The amount is included in accrued liabilities and professional conduct expenses.

10. COMPARATIVE FIGURES

Certain reclassifications for the period ended August 31, 2018 have been made for the purpose of comparability.

