

2020/2021
Annual Report

**RENEW,
ENGAGE,
RE-ENERGIZE.**

Moving ahead on public protection.

COLLEGE OF
KINESIOLOGISTS
OF ONTARIO



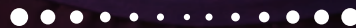
2020/2021 Annual Report

For the period September 1, 2020
to August 31, 2021

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Despite the challenges confronting healthcare in 2020 and 2021, our commitment to regulatory excellence, public safety, and to governance best practices, and to engaging registrants, healthcare partners and the public, has never been stronger.





PRESIDENT'S MESSAGE



To call the year 2020-2021 unprecedented would be an understatement for the College of Kinesiologists of Ontario. The College has had to navigate and adjust its operations like so many businesses and other Colleges during a global pandemic, provide timely guidance to its registrants on public health directives, lead and transition its governance model within the regulatory sector, restructure and build a strong internal culture of teamwork where it is not only valued but is the ultimate expectation of staff and Council – all while remaining focused on its core mandate – public protection.

As president of the College, it's with tremendous pride and honour that I reflect on this past year. As has been said, change is inevitable, but growth is optional. The College has not only changed over the past year, it has grown in important ways. Together, we have:

- Cultivated a built-in entrepreneurial spirit – where leadership, accountability and creativity are not only embraced, but are the forces behind the modernization in the College's operational changes and its governance restructure.
- Successfully navigated the landmine environment of COVID-19 – all while implementing government directives.
- Reflected on our own practices, especially in the areas of equity, diversity and inclusion, and resolved we can and must do better.

I have witnessed the passion and tireless commitment of our staff and Council first hand. In the midst of uncharted waters, we pulled together as a cohesive team – a team with a unified and precision-focused mandate, despite the uncertainties we confronted.



- Continued our commitment to developing strong relationships with our stakeholders and other regulatory Colleges.
- Remained stable during a turbulent year when the College undertook the novelty of working from home and adjusting and growing its office team.

During unstable times, strong leadership is needed from all those who sit around the Council table and from those who have been willing to work exceptionally long hours, as our staff have. We often don't know how strong we can be until being strong is our only option. In a testament to sound succession development principles and practice, following the retirement of our previous Registrar and after engaging in a search process, the Council was pleased to appoint long-serving CKO senior staff member, Nancy Leris as the new College Registrar and CEO, who will guide the College into a new era.

During a year of uncertainty and a transition in leadership, we've all re-learned and redefined many versions of what once was: a strong collaborative relationship between Registrar and President, openness and questioning of processes and the development of a trusting environment, where staff and Council can debate topics of importance that are essential to public protection.

I have witnessed the passion and tireless commitment of our staff and Council first hand. In the midst of uncharted waters, we pulled together as a cohesive team – a team with a unified and precision-focused mandate, despite the uncertainties we confronted.

Clearly, more important work lies ahead. We can have confidence knowing that we have the right team to meet the challenges we will face. And patients/clients of kinesiologists in Ontario can confidently expect to receive safe healthcare under the protective oversight of a dedicated College staff and a visionary Council.

Jennifer Pereira
President

REGISTRAR'S MESSAGE

RENEW,
ENGAGE,
RE-ENERGIZE.



This past fiscal year presented unprecedented challenges for our College, and all healthcare professionals in Ontario, throughout Canada, and around the world. Despite this, the resilience and success demonstrated by our team underscore our commitment to regulatory excellence. We're looking ahead with determination and promise.

We're renewing our commitment to public safety and protection.

Looking back on the challenging circumstances of our 2020–2021 year of operations, we can now appreciate how the valuable experience we acquired under those pressures gave us fresh energy and led us to renew our commitment to leading and supporting the profession in providing safe, accessible kinesiology services to the patient/client communities we serve throughout Ontario.



Our re-energized governance modernization effort continues. We are intensifying our focus on promoting strong, accountable regulation that benefits both the practising kinesiologist and the community members seeking professional help to restore or improve their abilities.



We're engaging with registrants, healthcare partners and the public.

Working remotely throughout the entire period, our dedicated College staff coordinated and communicated vital messaging about patient/client safety protocols, engaging with our registrants and other important stakeholders through our website, social media, virtual meetings, webinars and the many one-on-one phone calls we fielded requesting professional advice. We also provided important scope-of-practice information and support to kinesiologists called upon to assist in the vaccination programs and other health initiatives to protect Ontarians, particularly those in communities more vulnerable to the pandemic's effects.

Re-energizing our drive towards governance best practices.

While continuing to address the evolving public protection protocols, the College is committed to re-energizing its governance reform initiatives, as set out in its 2019–2022 Strategic Plan. In a concentrated burst of effort over the past year, the College took concrete steps to create more transparency in Council and committee selection processes and, with valuable stakeholder input, to define more clearly the governance competencies that will ensure the makeup of College governance reflects the diversity of kinesiologist and client/patient populations, and reflects the skills and attitudes necessary to regulate in the public interest.

Our re-energized governance modernization effort continues. We are intensifying our focus on promoting strong, accountable regulation that benefits both the practising kinesiologist and the community members seeking professional help to restore or improve their abilities. These initiatives include acknowledging – through concrete actions – the diversity that exists in our communities of patients/clients and healthcare professionals, as well as the need to improve equity and inclusiveness by regulators and the broader healthcare system.

With this steady determination, we look forward to energizing our engagement with members of the public, members of the kinesiology profession and the wider network of healthcare regulators, as well as policymakers and service providers to support the delivery of safe, quality, patient/client-centred service and care in the weeks and months ahead.

Nancy Leris
Registrar and Chief Executive Officer

ABOUT THE COLLEGE

The College of Kinesiologists of Ontario is the regulatory body mandated by the Government of Ontario to protect the public by overseeing the profession of kinesiology in the province.

We do this by:

Setting requirements to become a kinesiologist and overseeing entry-to-practice standards.

Developing rules and guidelines for kinesiologists' practice and professional conduct.

Ensuring that kinesiologists maintain their knowledge and best practice skills.

Investigating complaints received about kinesiologists and enforcing disciplinary action 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.

YEAR IN REVIEW

RENEWING AND EXTENDING OUR PARTNERSHIPS

Responding to the many challenges that arose by applying our best efforts, ingenuity and adaptability, College staff was able to coordinate the delivery of ongoing COVID-19 practice advice to kinesiologists, drawing upon the resources and support from our healthcare system partners: government, academic programs, professional associations and other healthcare profession regulators. The College greatly appreciates the collaboration that has been growing with and among our community of healthcare partners in recent years, with the pandemic emphasizing how essential such partnering is and will continue to be into the future.

ENGAGING TECHNOLOGY TO IMPROVE SERVICES TO REGISTRANTS AND APPLICANTS

To maintain the critical applicant qualification and registrant quality assurance processes, the College developed plans to engage the latest technology advances and made substantial progress toward moving to an online exam administration and in pivoting peer and practice assessments to a virtual environment.

RE-ENERGIZING OUR GOVERNANCE TO ENSURE ACCOUNTABILITY, DIVERSITY AND INCLUSIVENESS

We developed a Council and Committee Competency Profile that defines the knowledge, skill, judgement, attitude and experience (i.e., competencies) required of College Council and committee members for effective performance in their roles. The Profile will be used to:

- Determine eligibility and suitability of those seeking to stand for election to Council and/or be appointed to committee.
- Review applications for committee appointments based on identified competency and diversity needs and recommend committee appointments.
- Inform Council and committee development.
- Evaluate Council and committee performance.

Council approved in principle by-law amendments reflecting changes to eligibility criteria for those seeking to stand for election, including a requirement that registrants have successfully completed a qualification process. Council also approved in principle the terms of reference for a new Governance and Nominations Standing Committee to assist with competency-based assessment, education and evaluation of Council and committee members.

In late 2020, the Ministry of Health launched a survey – the College Performance Measurement Framework – to be completed by each of the 26 health regulatory Colleges. The Framework, which is intended “to strengthen accountability and oversight of Ontario’s health regulatory Colleges,” surveyed in depth, through a detailed self-reporting process, each College’s policies and practices during 2020 in seven domains, reflecting essential elements of regulation in the public interest. The College staff’s work to complete the survey took considerable time and effort and helped the College to identify areas of best practice and areas where continuing improvement is in progress or planned. The completed survey was submitted to the Ministry and posted to the College website in March 2021, following approval by the Council at its March 2021 meeting.

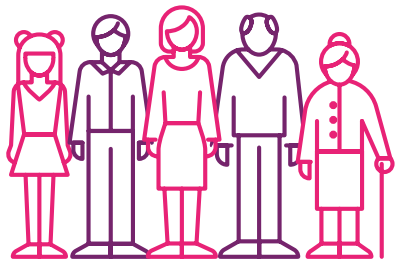
REGISTRANT STATISTICS

For the fiscal year ending August 31, 2021, data related to employment is collected at membership renewal, from R.Kins practising in Ontario, and only focuses on their primary practice.

TOTAL REGISTRANTS



AGE RANGE



20-29	30-39	40-49	50-59	60+
33%	37%	19%	9%	2%

GENDER

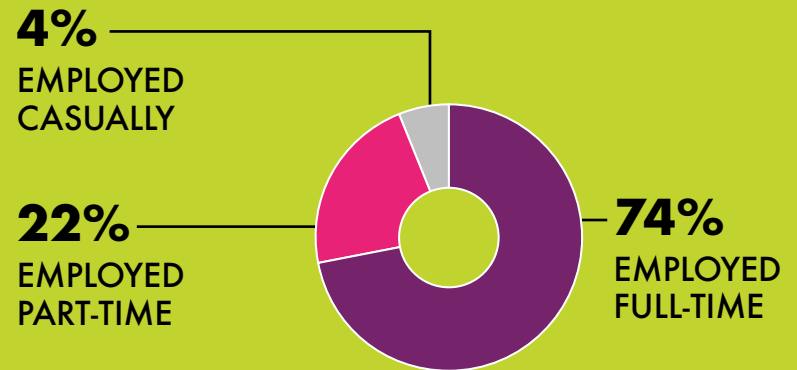


FEMALE 65%



MALE 35%

EMPLOYMENT STATUS



TOP 5 PRACTICE ROLES



- 1. SERVICE PROVIDER**
- 2. OWNER/OPERATOR**
- 3. INSTRUCTOR OR EDUCATOR**
- 4. CONSULTANT**
- 5. MANAGER**



NATURE OF PRACTICE



48%
IN CLINICAL PRACTICE



25%
IN NON-CLINICAL PRACTICE



27%
IN MIXED PRACTICE
(combination of clinical and non-clinical)

AGE OF CLIENTS

51% OF R.KINs WORK WITH PEOPLE OF ALL AGES



41%
WORK
WITH
ADULTS



6%
WORK
WITH
SENIORS



2%
WORK
WITH
CHILDREN
(under 18)

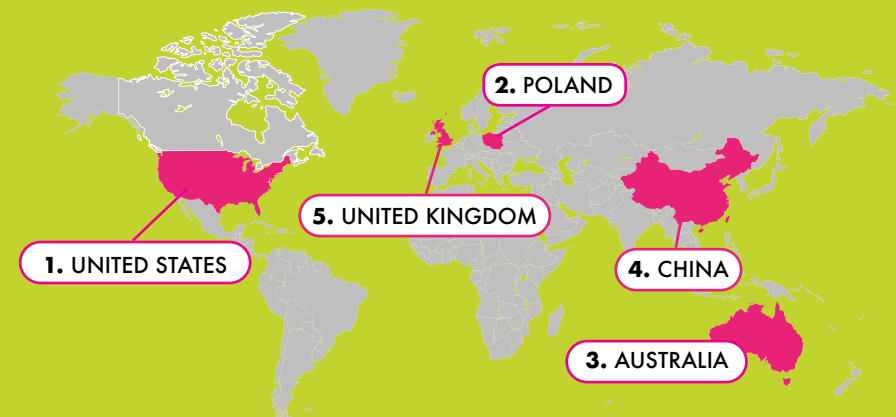
EDUCATION



TOP SOURCE PROVINCES FOR R.KINs EDUCATED OUTSIDE OF ONTARIO, FROM GREATEST TO LEAST

1. NOVA SCOTIA
2. QUEBEC
3. BRITISH COLUMBIA
4. ALBERTA
5. MANITOBA

TOP SOURCE COUNTRIES FOR INTERNATIONALLY EDUCATED R.KINs



REGISTRATION COMMITTEE

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

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

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

From September 1, 2020 to August 31, 2021, the Registration Committee reviewed and decided on the following:

TYPE OF CASE	NUMBER OF CASES	DECISION
Non-exemptible educational requirement.	16	7 (4**) applications were approved. 1** application was refused. 8 decisions were postponed pending further information or additional training prior to approval.
Reinstatement to the General Class after two years in the Inactive Class.	6	5 reinstatements into the General Class were granted. 1 reinstatement into the General Class was granted with conditions.
Expiration of one-year period for registration following notification of eligibility.	3	3 applications were approved and granted a certificate of registration.
Exemption request from re-challenging entry-to-practice examination after resignation and re-registration.	6	3 applications were granted exemption from re-challenging the entry to practice exam. 3 applications were refused.
Exceptional Circumstances – Exemption from exam timelines.	9	4 applications were approved. 5 decisions were postponed pending further information.
Proposal for upgrading/remediation.	4	3 remediation plans were approved. 1 remediation plan was refused.
Course Review.	5	
Good Conduct.	1	Decision postponed pending further information.
Review decision of the Health Professions Appeal and Review Board (HPARB).	0	

** Case was reviewed in the previous fiscal year and the decision was ratified in the current reporting period.

Applicants not satisfied with the decision of the Registration Committee may appeal to the Health Professions Appeal and Review Board (HPARB). There were no appeals submitted to HPARB from September 1, 2020 to August 31, 2021.

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 two non-kinesiology programs to a four-year kinesiology undergraduate program from an Ontario university.
- Review and revision of registration policies.
- Orientation and training of new Committee members.

EXAM

375 applicants wrote the entry-to-practice exam in September 2020. This number is significantly higher than previous years because the April 2020 exam was deferred to September 2020 due to the COVID-19 pandemic.

EXAM DATE	REGISTERED	WROTE	PASSED	% PASSING
September 19	251	233	169	73
September 26	143	142	95	67
Total	394	375	264	70.4

EXAMINATION APPEALS COMMITTEE

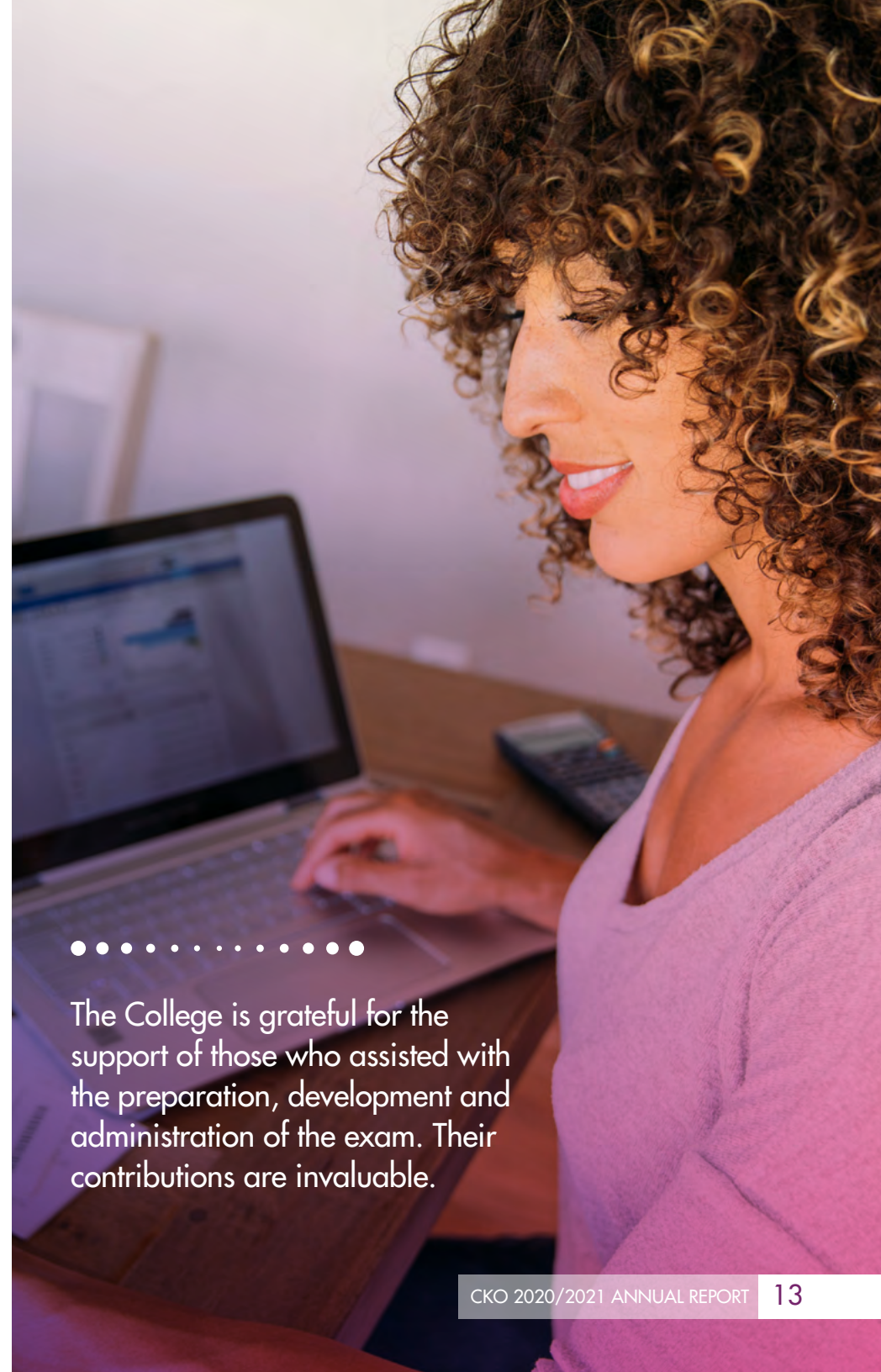
The Examination Appeals Committee is responsible for hearing appeals from applicants who unsuccessfully completed the entry-to-practice exam and who meet the criteria for filing an appeal.

In 2021, of the two appeals received, one was granted and the other denied.

EXAMINATION COMMITTEE

The Examination Committee consists of kinesiologists and faculty members from post-secondary kinesiology programs in Ontario. The Committee approves test forms, sets the pass mark for each exam, and ensures that the exam reflects entry-level competencies.

The Committee did not meet in this fiscal year.



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 helps protect the public by administering programs that help kinesiologists keep their knowledge and skills up to date. The QA Program includes:

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

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

From September 1, 2020 to August 31, 2021, the College:

- administered the biennial self-assessment process that enables kinesiologists to reflect on their practice in relation to the practice standards and Essential Competencies of Practice, identify areas for improvement, and plan continuing professional development;
- pivoted to virtual peer and practice assessments, modifying program components and peer assessor training sessions in response to the ongoing COVID-19 pandemic and changing restrictions;

- proposed amendments to Deferral of Peer and Practice Assessment Policy (3.2) and Peer and Practice Assessment Exemption Policy (3.3) to Council for consideration and approval;
- conducted 24 virtual peer and practice assessments during spring/summer 2021 Peer and Practice Assessment cycle;
- administered the Prevention of Sexual Abuse and the Ethics and Professionalism e-learning modules for newly registered kinesiologists; and
- conducted an environmental scan and analysis of healthcare regulatory colleges' risk-based quality assurance programming policies and procedures.

PEER AND PRACTICE ASSESSMENT

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

PPAs CONDUCTED TO AUGUST 31, 2021 (REPORTED BY CALENDAR YEAR)

TOTAL PPAs CONDUCTED TO DATE	2015	2016	2017	2018	2019	2021
181	11 PPAs: all random selection	16 PPAs: all random selection	36 PPAs: <ul style="list-style-type: none"> • 2 insufficient currency (<1500 practice hours within last 3 years) • 34 random selection 	55 PPAs: <ul style="list-style-type: none"> • 2 volunteers • 4 non-compliant with other QA program requirements • 4 insufficient currency • 45 random selection 	39 PPAs: <ul style="list-style-type: none"> • 23 random selection • 16 insufficient currency 	24 PPAs: <ul style="list-style-type: none"> • 18 random selection • 3 volunteers • 1 second PPA following completion of a mentorship program • 1 non-compliant with other QA program requirements • 1 insufficient currency

TOP AREAS FOR IMPROVEMENT IDENTIFIED THROUGH THE PPA

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

FINAL PPA DECISIONS BY THE QA COMMITTEE (UP TO SEPTEMBER 9, 2021)

DECISION	2015 PPAs	2016 PPAs	2017 PPAs	2018 PPAs	2019 PPAs	2021 PPAs*
No further action	8	16	34	54	37	9
Competency Enhancement – Demonstrated Change Report	2	0	2	0	2	3 – notice of intent to direct competency enhancement (demonstrated change report)
Competency Enhancement – Mentorship Program	1	0	0	1	0	
Total (134)	11	16	36	55	39	

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

COMPLAINTS AND DISCIPLINE COMMITTEE

From September 1, 2020 to August 31, 2021, the Inquiries, Complaints and Reports Committee (ICRC) met twice to review the following:

Registrar's Reports initiated	2
Complaints Received	1

Decisions

No action (including cases where the matter was found to be frivolous, vexatious, made in bad faith, moot or otherwise an abuse of process)	0
Advice/recommendations	1
Continuing education or remediation program	0
Caution in person	1
Referral of specified allegations to the Discipline Committee	0

Appeals

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

No matters were appealed to HPARB in this fiscal year.

COMMITTEE ACTIVITY

The Discipline Committee did not meet in this fiscal year.

PATIENT RELATIONS COMMITTEE



The Patient Relations Committee met on February 9, 2021. The following matters came before the Committee:

- An updated workplan for September 2020 – September 2021. It was identified early that the Committee would be involved in anti-racism initiatives. Staff was monitoring the work of the Health Profession Regulators of Ontario’s (HPRO) Anti-BIPOC Racism Working Group and was waiting for concrete deliverables.
- Proposed revisions to website content to define sexual abuse. Staff facilitated a discussion on the website content relating to sexual abuse and how the College handles these matters.
- Staff reviewed other Colleges’ policies on funding for therapy and counselling to gauge how they respond to such requests. Staff aligned with other Colleges and applicable legislation. The Committee reviewed the policies for funding and therapy and counselling and made no changes to the policy as it aligned with other Colleges and applicable legislation.

PRACTICE ADVICE

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

In 2020–2021, there were 325 Practice Advice inquiries.

Over 85% of the inquiries were made by registered kinesiologists with the remaining 15% coming from patients, other regulated healthcare professionals, and the public.

The top 3 Practice Advice questions in 2020–2021 were:

1. COVID-19 – best practices, interpreting government guidelines, specific practice scenarios, vaccination status, practice settings, virtual care
2. Scope of Practice – assistive devices, identifying patient red flags, dual registration
3. Interdisciplinary Care – working in a hospital team, referrals to community networks, private clinic settings with other regulated professions (PT, OT, RMT)

2020–2021 Practice Advice Inquiries

Advertising and social media	6
Clinical practice	63
Conflict of Interest/Code of Ethics	4
Consent/capacity	2
Discharge	2
Education/supervision of students	3
Employment issues	4
Fees & billing	34
IPAC	10
Insurance	9
Collaboration	4
Other	100
Privacy/confidentiality	6
Professional boundaries/sexual abuse	1
Record keeping	17
Scope of Practice/Controlled Acts/Delegation	31
Supervision: Students and Support Personnel	7
Titles & designation	19
Dual practice	3

COLLEGE COUNCIL AND COMMITTEES

COMMITTEE	PROFESSIONAL MEMBERS	PUBLIC MEMBERS	MEMBER(S)-AT-LARGE
Executive	Jennifer Pereira, Chair Ben Matthie Elwin Lau	Mary Pat Moore, Vice-Chair Leslee Brown	n/a
Finance	Jennifer Pereira Ben Matthie	Chad McCleave, Chair Mary Pat Moore	n/a
Specialties	Graydon Raymer Ryan Wight	Mary Pat Moore, Chair Sara Gottlieb Brad Markis	
Registration	Ryan Wight, Chair Graydon Raymer Elwin Lau Jennifer Pereira Susan Garfat Ben Phalavong	Sara Gottlieb, Vice-Chair Victoria Nicholson Leslee Brown (alternate – if needed) Teresa Bendo (alternate – if needed)	Jaelyn Benn Holly Wykes Kristin Baker
Quality Assurance	Graydon Raymer, Chair Marie Cousineau Candace Glowa Susan Garfat	Leslee Brown, Vice-Chair Victoria Nicholson Teresa Bendo Brad Markis	Mardy Fraser Alicia Oliveira Jane Gage Adeola Giwa Xana Ouellette
Inquiries, Complaints and Reports	Elwin Lau, Chair Ben Matthie Susan Garfat	Chad McCleave, Vice-Chair Leslee Brown Teresa Bendo Brad Markis	Michelle Young Doug Freer Francesca McKenzie Leanne Smith Evan Irani Kimberly Finnie

Patient Relations	Ryan Wight Jennifer Pereira Marie Cousineau Ben Phalavong	Teresa Bendo, Chair Victoria Nicholson, Vice-Chair Mary Pat Moore Sara Gottlieb	Ariel Zohar Aaron McCullagh Edward Madou Mashood Khan
Examination Appeals	Ben Matthie, Chair Candace Glowa	Chad McCleave Mary Pat Moore	
Discipline	All	Sara Gottlieb, Chair Mary Pat Moore, Vice-Chair All	Alyssa King Pamela Paquette
Fitness to Practise	Jennifer Pereira, Chair All	All	Amber Provencal Levesque



INDEPENDENT AUDITORS' REPORT



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To the Council of College of Kinesiologists of Ontario

Opinion

We have audited the financial statements of College of Kinesiologists of Ontario (the College), which comprise the statement of financial position as at August 31, 2021, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at August 31, 2021, 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 College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information 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 College'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 College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College'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 College'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 College'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 College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Crowe Soberman LLP

Chartered Professional Accountants
Licensed Public Accountants
Toronto, Canada
December 6, 2021

COLLEGE OF KINESIOLOGISTS OF ONTARIO
STATEMENT OF FINANCIAL POSITION

At August 31

	2021	2020
ASSETS		
Current		
Cash – unrestricted	\$ 1,991,787	\$ 2,077,258
Cash – restricted, internally (Note 3)	290,000	290,000
Prepaid expenses and sundry	101,071	97,205
Short-term investments (Note 4)	105,053	105,074
	2,487,911	2,569,537
Investments (Note 4)	314,627	419,826
Capital assets (Note 5)	110,850	145,964
	\$ 2,913,388	\$ 3,135,327
LIABILITIES		
Current		
Accounts payable and accrued liabilities (Note 10)	\$ 180,706	\$ 296,392
Deferred revenue	1,510,710	1,528,000
Deferred rent	24,657	21,780
Loan payable (Note 7)	40,000	30,000
	1,756,073	1,876,172
Deferred rent	56,555	81,212
	1,812,628	1,957,384
Commitment and contingencies (Notes 9 and 10)		
NET ASSETS		
Net assets invested in capital assets	110,850	145,964
Internally restricted net assets (Note 3)	290,000	290,000
Unrestricted net assets	699,910	741,979
	1,100,760	1,177,943
	\$ 2,913,388	\$ 3,135,327

The accompanying notes are an integral part of the financial statements

On behalf of the Board


 Nancy Leris, Registrar and CEO

COLLEGE OF KINESIOLOGISTS OF ONTARIO
STATEMENT OF CHANGES IN NET ASSETS

Year ended August 31	Net assets invested in capital assets	Internally restricted net assets	Unrestricted net assets	2021	2020
Net assets, beginning of year	\$ 145,964	\$ 290,000	\$ 741,979	\$ 1,177,943	\$ 1,297,438
Deficiency of revenue over expenses	(41,118)	–	(36,065)	(77,183)	(119,495)
Interfund transfers (Note 3)	6,004	–	(6,004)	–	–
Net assets, end of year	\$ 110,850	\$ 290,000	\$ 699,910	\$ 1,100,760	\$ 1,177,943

The accompanying notes are an integral part of the financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

STATEMENT OF OPERATIONS

Year ended August 31

	2021	2020
Revenue		
Registration fees	\$ 1,696,163	\$ 1,705,973
Examination fees	174,370	124,751
Application fees	62,600	54,000
Jurisprudence fees	28,177	25,572
Interest income	15,805	34,171
Government funding (Note 7)	10,000	22,042
	1,987,115	1,966,509
Expenses		
Salaries and benefits	984,557	1,066,784
Professional fees	243,096	252,510
Rent	213,576	219,713
Registration costs	206,005	169,371
Communications and media costs	121,721	75,411
Professional conduct (Note 10)	73,607	34,386
Office and general	71,097	64,427
Council and committee costs	49,531	74,155
Processing fees	37,532	57,158
Quality assurance	22,458	24,015
Amortization of capital assets	41,118	48,074
	2,064,298	2,086,004
Deficiency of revenue over expenses	\$ (77,183)	\$ (119,495)

The accompanying notes are an integral part of the financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

STATEMENT OF CASH FLOWS

Year ended August 31	2021	2020
SOURCES (USES) OF CASH		
Operating activities		
Deficiency of revenue over expenses	\$ (77,183)	\$ (119,495)
<i>Items not involving cash</i>		
Accrued interest income	1,659	232
Amortization of capital assets	41,118	48,074
Amortization of deferred rent	(21,780)	(14,180)
	(56,186)	(85,369)
Changes in non-cash working capital items		
Prepaid expenses and sundry	(3,866)	17,054
Accounts payable and accrued liabilities	(115,685)	89,404
Deferred revenue	(17,290)	946,649
Cash provided by (used in) operating activities	(193,027)	967,738
Investing activities		
Proceeds on maturity of investments	103,560	207,120
Purchase of investments	–	(207,120)
Acquisition of capital assets	(6,004)	–
Cash provided by investing activities	97,556	–
Financing activity		
Loan payable	10,000	30,000
Cash provided by financing activity	10,000	30,000
Net increase (decrease) in cash	(85,471)	997,738
Cash, beginning of year	2,367,258	1,369,520
Cash, end of year	\$ 2,281,787	\$ 2,367,258
Represented by:		
Cash – unrestricted	\$ 1,991,787	\$ 2,077,258
Cash – internally restricted	290,000	290,000
	\$ 2,281,787	\$ 2,367,258

The accompanying notes are an integral part of the financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

NOTES TO FINANCIAL STATEMENTS

August 31, 2021

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.

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 contingent liabilities at the statement of financial position date and the reported amounts of revenue and expenses during the reporting period. The more subjective of such estimates are the hearing costs for discipline cases (Note 10). Management believes its estimates to be appropriate; however, actual results could differ from those estimates.

Fund accounting

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

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

The unrestricted net assets for current operations as well as the College's general operations.

2. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

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.

Interest income is recognized as revenue when earned.

Government funding towards current expenses are recognized as revenue in the period during which these expenses are incurred, provided there is reasonable assurance that the College has complied and will continue to comply with all the conditions of the funding.

Financial instruments

The College initially measures its financial assets and financial 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 over the 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

2. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

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 deficiency of revenue over expenses 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 included in the determination of deficiency of revenue over expenses on a straight-line basis over the terms of the lease.

Leases

Leases are classified as either capital or operating leases. Leases that transfer substantially all of the benefits and inherent risks of ownership of property to the College are accounted for as capital leases. Rental payments under operating leases are included in the determination of deficiency of revenue over expenses over the lease term on a straight-line basis.

Contributed services

The College would not be able to carry out its activities without the services of numerous volunteers who donate a considerable amount of time. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

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.

These internally restricted amounts are not available for other purposes without approval of the council. The internally restricted net assets of \$290,000 (2020 – \$290,000) is comprised of the abuse therapy fund of \$30,000 (2020 – \$30,000), investigations and hearings fund of \$170,000 (2020 – \$170,000) and property and technology fund of \$90,000 (2020 – \$90,000).

During the year ended August 31, 2021, \$6,004 (2020 – \$Nil) was transferred from the unrestricted net assets to the net assets invested in capital assets in order to fund cash outlays for capital asset acquisitions.

4. INVESTMENTS

The College's investments consist of publicly-traded fixed income instruments at cost plus accrued interest.

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	2021 Net Carrying Amount	2020 Net Carrying Amount
Furniture and fixtures	\$ 137,186	\$ 131,717	\$ 5,469	\$ 913
Computer equipment	55,238	53,068	2,170	8,926
Computer software	121,863	121,863	-	247
Leasehold improvements	326,662	223,451	103,211	135,878
	\$ 640,949	\$ 530,099	\$ 110,850	\$ 145,964

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, 2021.

7. GOVERNMENT FUNDING

Canada Emergency Business Account

As of August 31, 2021, the College has obtained a \$60,000 (2020 – \$40,000) loan from the Government of Canada under its Canada Emergency Business Account ("CEBA") program, which is designed to provide financial support to small businesses during the COVID-19 pandemic. The loan is interest-free, unsecured, repayable on December 31, 2022 and, if the loan is repaid on or before December 31, 2022, up to \$20,000 (2020 – \$10,000) of the loan will be forgiven. Since there is reasonable assurance that repayment will be made on or before December 31, 2022, the College has recognized the \$10,000 (2020 – \$10,000) forgivable portion as government funding on the

statement of operations. The liability resulting from the interest-free loan was initially recognized at its fair value.

8. 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 and loan payable. Accounts payable and loan payable are generally repaid within the credit terms.

8. FINANCIAL INSTRUMENTS *(continued)*

Market risk

The College's investments in guaranteed investment certificates exposes the College to fair value risks as market interest rate fluctuates. The College does not use derivative financial instruments to alter the effects of this risk.

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

9. COMMITMENTS

The College is committed under several contracts which expire between October 2021 and October 2024. 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 three years are approximately as follows:

Year ending August 31, 2022	\$	148,900
2023		137,200
2024		100,700
	\$	386,800

10. 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 \$28,563, however, there exists a reasonable possibility of loss in excess of the accrued amount. The amount is included in accrued liabilities and professional conduct expenses.

From time to time, the College is involved in litigation, investigations or proceedings related to claims arising out of its operations in the ordinary course of business. In the opinion of the College's management, these claims and lawsuits in the aggregate, even if adversely settled, will not have a significant impact on the College's financial statements.

11. COMPARATIVE FIGURES

Certain reclassifications for the year ended August 31, 2020 have been made for the purpose of comparability.

**COLLEGE OF
KINESIOLOGISTS
OF ONTARIO**



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