



CRITICAL RE-ACTION

**NAVIGATING CHALLENGING TIMES THROUGH
LEADERSHIP AND PROFESSIONALISM**

2019/2020 ANNUAL REPORT

**COLLEGE OF
KINESIOLOGISTS
OF ONTARIO**





BIG CHALLENGES. TIMELY RESPONSE.

2019/2020 ANNUAL REPORT

For the period September 1, 2019 to August 31, 2020

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RESPONDING TO CHANGING EXPECTATIONS



Council is the College's board of directors. It sets the strategic and policy direction, and ensures that the College is acting in the public interest. Part of this important duty means that we monitor and respond to issues impacting the patients/clients of kinesiologists and kinesiologists themselves.

In the spring of 2020 when communities near and far marched in a global demand for justice and equality, the [College acknowledged this important fight](#). As an organization that has a duty to serve and protect the public, we acknowledged that systemic racism exists. We recognize that more must be done to root out systemic racism. Over the coming months we will turn our words into action by collaborating with other health profession regulators to improve our internal processes and provide training to kinesiologists.

We also know that expectations of how regulators like us operate are changing. The public is demanding more accountability and more information on our processes. This year we reviewed the processes of our Executive Committee and we will be publishing more information on the Committee's work, including notice of meetings, meeting agendas and approved minutes.

In the coming months we will develop and publish a profile of qualifications that all potential Council members must meet if they wish to serve on Council. This will be another important step to demonstrate how Council members are selected to represent the interests of the public.

The College's Council and staff are committed to continuously improving how we serve the public interest. I look forward to the work that lies ahead that will make us a more inclusive, responsive and accountable regulatory body.

Jennifer Pereira, R.Kin
President

GIVING NEW MEANING TO PUBLIC PROTECTION



The College exists to protect the patients/clients of registered kinesiologists. This is often seen through the lens of four key activities – setting requirements to enter the profession; developing rules and guidelines for kinesiologists’ practice; requiring kinesiologists to keep their knowledge and skills up-to-date; and receiving and investigating complaints against kinesiologists. In our most recent strategic plan, the College committed to reducing risk of harm to patients/clients and promoting patient/client-centred care.

Throughout much of 2020, as the lives of Ontarians were upended by the COVID-19 pandemic, our duty and commitments to the public interest took on new meaning. As you’ll see in this report, the College acted quickly and decisively to provide guidance to kinesiologists and promote public health messaging. Our actions were taken with patient/client safety top of mind.

Equally important, we worked with other health profession regulators to align messaging and develop guidance for regulated health professionals throughout the pandemic. Patients/clients benefit from the collaborative efforts of regulators, and the College of Kinesiologists is proud to lead and support efforts that improve health profession regulation.

Our ability to respond and adapt to the needs of patients/clients was tested during this health emergency. We rose to the challenge thanks to the support of kinesiologists and their commitment to providing safe care.

The next few years will present new challenges and opportunities to improve the way we operate. I am confident that the College will respond and adapt just as quickly and effectively to better serve the public interest.

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.

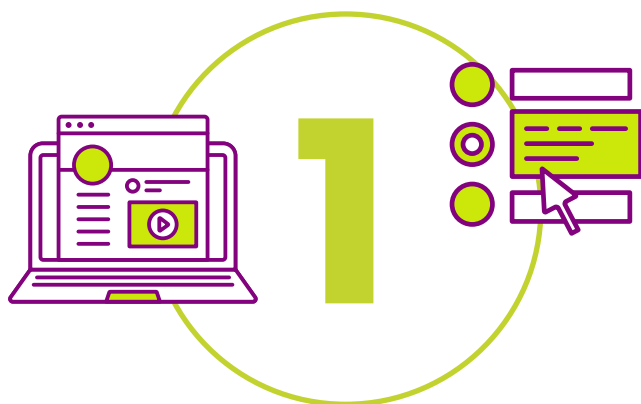
MISSION

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.

THREE HIGHLIGHTS FROM THE LAST YEAR



IMPROVED ACCESS TO INFORMATION

To help provide better information to applicants, kinesiologists and the public, the College launched a new corporate website in July 2020. All content was reviewed and revised to ensure it was easy to understand and find. More information was added on the role and expectations of Council members, such as the Code of Conduct and Conflict of Interest By-Law. The College also provided links to explain how public members are selected for the College's Council. An enhanced news feature was added to make viewing College developments easier. [Visit the website.](#)



ENSURING PATIENTS/CLIENTS RECEIVE SAFE CARE

Creating guidance for return to practice

When regulated health professionals were allowed to return to practice following an easing of COVID-19 restrictions, the College led a working group of health profession regulators to create return to practice guidance. This guidance follows all public health recommendations and details what kinesiologists must do to safely re-open their practice and keep patients/clients safe. [View the guidance.](#)

Providing training on infection prevention and control

The College also led an initiative with other health profession regulators to coordinate a training webinar with Public Health Ontario. This webinar was targeted to regulated health professionals and focuses on infection prevention and control in the context of COVID-19. Over 1200 practitioners attended the live event, and the recording was distributed to all 26 health profession regulators. [View the webinar.](#)

Creating guidance for re-deployment

Throughout the COVID-19 pandemic, health professionals can be re-deployed from their normal place of work to another setting to provide support. In response, the College created guidance for kinesiologists on their responsibilities when re-deployed. The purpose of this guidance is to help ensure that no matter where a kinesiologist is deployed during a health emergency, they are always responsible for providing service that is in the patient's/client's best interest. The College sought feedback on a [draft Practice Guideline- Working Outside Scope of Practice during a Health Emergency](#). Based on feedback received, the guideline was re-formatted into frequently asked questions that can be easily updated during a rapidly evolving situation. [View the FAQs](#).



PROMOTING SAFE AND ACCEPTING SPACES FOR PATIENTS/CLIENTS AND KINESIOLOGISTS

Communities across the globe are at a critical turning point in a global fight for justice and equality. As an organization that exists to protect the public, the College has a duty to use its position to advance positive social change. The College released a statement in support of efforts to combat systemic racism. Over the coming months, the College will work to improve its own policies and practices, and to develop resources for kinesiologists, Council and staff. The College is working with a group of health profession regulators that is creating resources to help all colleges address systemic racism.

[View the College's statement on systemic racism.](#)

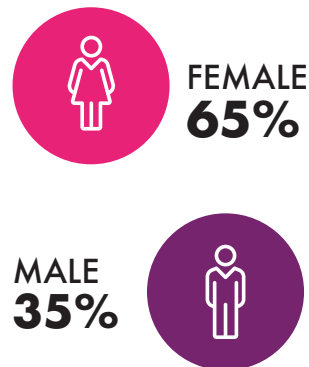
REGISTRANT STATISTICS

All data is as of August 31, 2020. Data related to employment is collected at renewal, from R.Kins practising in Ontario, and only focuses on their primary practice.

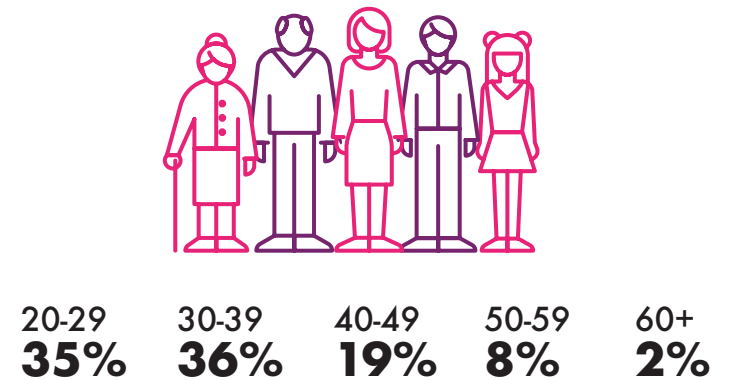
TOTAL REGISTRANTS:



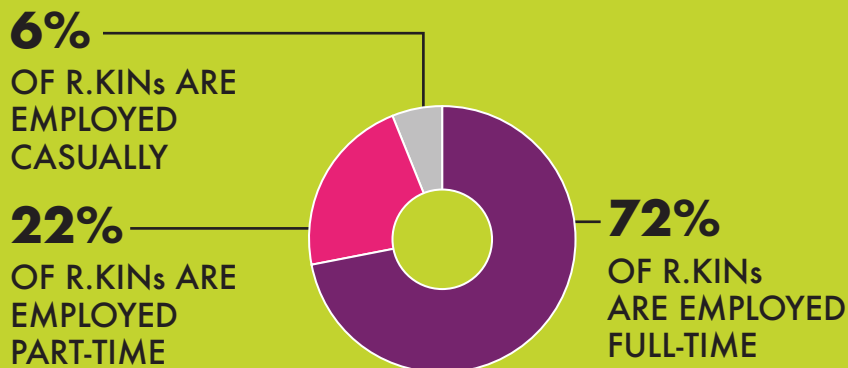
GENDER:



AGE RANGE:



EMPLOYMENT STATUS:



TOP 5 PRACTICE ROLES:



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



NATURE OF PRACTICE:



47%
ARE IN CLINICAL PRACTICE



27%
ARE IN NON-CLINICAL PRACTICE



26%
ARE IN MIXED PRACTICE
(combination of clinical and non-clinical)

AGE OF CLIENTS:



OF R.KINs WORK WITH PEOPLE OF ALL AGES



42%
WORK WITH
ADULTS



6%
WORK WITH
SENIORS



2%
WORK
CHILDREN
(under 18)

EDUCATION:



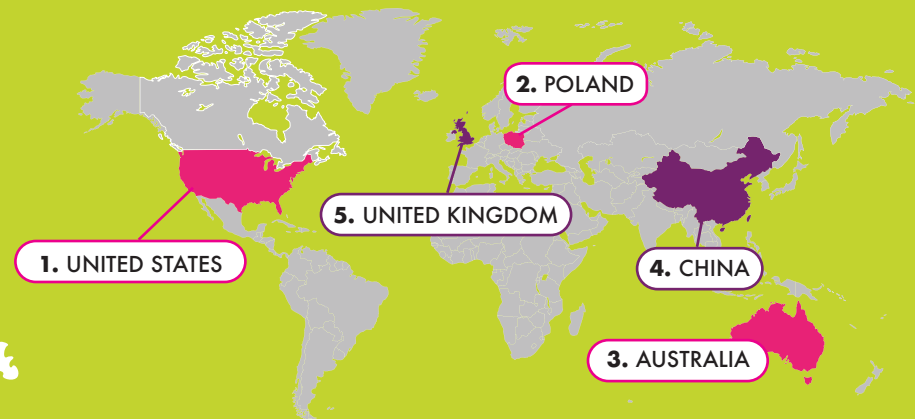
98%
OF R.KINs ARE
CANADIAN
EDUCATED

95%
ARE ONTARIO
EDUCATED

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

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

TOP SOURCES COUNTRIES FOR INTERNATIONALLY-EDUCATED R.KINs:



CONTACTING THE COLLEGE

**BETWEEN SEPTEMBER 1, 2019
AND AUGUST 31, 2020, THE
COLLEGE RECEIVED**



63%
OF OUR
ENQUIRIES
CAME FROM
R.KINs



33%
OF OUR
ENQUIRIES
CAME FROM
APPLICANTS

4%
OTHER ENQUIRIES came from individuals from the public,
professional associations, employers, insurance companies, etc.



1%
WERE FROM
OTHER SOURCES
(e.g. mail, fax, etc.)

20%
WERE
PHONE
ENQUIRIES

89%
OF ENQUIRIES RELATED
TO REGISTRATION
MATTERS
(e.g. how to apply,
questions about the
exam, etc.)



8%
OF ENQUIRIES
WERE RELATED
TO PRACTICE-
SPECIFIC ADVICE

3%
THE REMAINING ENQUIRIES related to professional
conduct, College administration, and other general questions

REGISTRATION COMMITTEE

The Registration Committee is responsible for developing and implementing transparent, objective, impartial and fair registration practices. The Committee's work protects the public by ensuring that only qualified individuals are registered to practise kinesiology.

From September 1, 2019 to August 31, 2020, the Registration Committee reviewed and decided on the following:

TYPE OF CASE	NUMBER OF CASES	DECISION
Non-exemptible educational requirement	52 (8**)	13 (4**) applications were approved 1 application was refused 38 (4**) decisions were postponed pending further information or additional training prior to approval
Reinstatement to the General Class after two years in the Inactive Class	15 (2**)	14 (2**) reinstatements into the General Class were granted 1 decision was postponed pending further information prior to approval
Expiration of one-year period for registration following notification of eligibility	2	2 applications were approved and granted a certificate of registration
Exemption request from re-writing the entry-to-practice exam after resignation and re-registration	5 (2**)	2 (1**) applications were granted an exemption 3 (1**) applications were refused
Proposal for upgrading/remediation	8 (1**)	3 (1**) remediation plans were approved 5 remediation plans were refused
Review decision of the Health Professions Appeal and Review Board (HPARB)	0	

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

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). One request to review a decision of the Registration Committee was submitted to HPARB between September 1, 2019 and August 31, 2020. However, the request was not submitted during the required timeframe and HPARB did not hear the appeal.

EXAM

286 applicants wrote the entry-to-practice exam between September 1, 2019 and August 31, 2020. This number is significantly lower than previous years because the April 2020 exam was moved to September 2020 due to the COVID-19 pandemic. As a result, the College only administered one exam.

	REGISTERED	WROTE	PASSED	% PASSING
September 2019	315	286	222	78

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, 2019 to August 31, 2020.

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 Item Writing Committee did not meet from September 1, 2019 to August 31, 2020.

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 QA Program and demonstrate commitment to continuous improvement and on-going learning.

From September 1, 2019 to August 31, 2020, the QA Committee:

- implemented a change to the self-assessment process that requires kinesiologists to complete the self-assessment every two years instead of every year and strengthening compliance requirements of all e-learning modules;
- conducted 23 peer and practice assessments during fall 2019 PPA cycle;

- administered the Prevention of Sexual Abuse and the Ethics and Professionalism e-learning modules for newly registered kinesiologists;
- began development of a new continuing professional development initiative – peer circles – for implementation in 2021; and
- reviewed a draft guidance document on re-deployment during health emergencies.

PEER AND PRACTICE ASSESSMENT

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

PPAs CONDUCTED TO AUGUST 31, 2020 (REPORTED BY CALENDAR YEAR)

TOTAL PPAs CONDUCTED TO DATE (SPRING AND FALL CYCLES)	2015	2016	2017	2018	2019
157	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

TOP AREAS FOR IMPROVEMENT IDENTIFIED THROUGH THE PPA

Record keeping, communication and consent were identified as the top areas for improvement. These areas of practice continue to be areas that require further support and guidance for kinesiologists, particularly for those working in multi-disciplinary teams where responsibility for clinical files may be diffused. The College will be highlighting these standards and competencies in the self-assessment, facilitating peer circles, and circulating articles and further supports to address these areas of potential risk.

FINAL PPA DECISIONS BY THE QA COMMITTEE (UP TO AUGUST 31, 2020)

DECISION	2015 PPAs	2016 PPAs	2017 PPAs	2018 PPAs	2019 PPAs
No further action	8	16	34	54	37
Competency enhancement – Demonstrated change report	2	0	2	0	2
Competency enhancement – Mentorship program	1	0	0	1	0
Total (157)	11	16	36	55	39

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 ICRC 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:
 - requiring a kinesiologist to complete a continuing education or remediation program;
 - asking the kinesiologist to voluntarily restrict their practice, or to pursue a mentoring or monitoring program; or
 - 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 the kinesiologist's conduct is likely to put patients/clients at risk of harm, the ICRC may suspend or impose terms, conditions, or limitations on the kinesiologist's certificate of registration.

COMMITTEE ACTIVITY

From September 1, 2019 to August 31, 2020, the ICRC met 16 times to review the following:

Registrar's Reports initiated	8
Complaints received	5*

**One complaint remains under investigation as of August 31, 2020.*

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)	1
Advice/recommendations	2
Continuing education or remediation program	1
Caution in person	1
Referral of specified allegations to the Discipline Committee	5*

**Three Registrar's Reports related to one registrant. The three reports resulted in one referral to Discipline.*

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.

Two matters were appealed to HPARB from September 1, 2019, to August 31, 2020. HPARB's decisions 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 met four times from September 1, 2019, to August 31, 2020. [View the hearing summaries and Committee decisions and reasons.](#)

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 the kinesiologist's certificate of registration be subject to terms, conditions or limitations, or that they no longer be permitted to practise.

COMMITTEE ACTIVITY

The Fitness to Practise Committee did not meet from September 1, 2019, to August 31, 2020.

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, 2019 to August 31, 2020. At its May 2020 meeting, the Committee considered and recommended to Council changes to its terms of reference that would give the Committee oversight into the College's communication function. Staff felt it was important to better engage Council on communications. This Committee's existing mandate of kinesiologist and public awareness around sexual abuse prevention provided a forum for this. Council approved the changes to the Committee's terms of reference in June 2020. A sub-set of the Committee met in August 2020 to review and approve one application for funding for therapy and counselling.

COLLEGE COUNCIL AND STAFF

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

COUNCIL MEMBERS:

Jennifer Pereira, R.Kin – College President
Mary Pat Moore – College Vice-President
Ken Alger (until February 2020)
Nelson Amaral (until February 2020)
Teresa Bendo
Leslee Brown

Jennifer Bushell (until February 2020)
Derek DeBono, R.Kin (until August 2020)
Sara Gottlieb
Elwin Lau, R.Kin
Ben Matthie, R.Kin
Chad McCleave

Stefanie Moser, R.Kin
Victoria Nicholson
Graydon Raymer, R.Kin
Katie St. Denis, R.Kin (until June 2020)
Sandra Weeks (until January 2020)
Ryan Wight, R.Kin

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

NON-COUNCIL COMMITTEE MEMBERS AS OF AUGUST 31, 2020:

Denis Beaulac
Jaclyn Benn
Alex Burnaru
Faith Delos-Reyes
Mardy Frazer
Douglas Freer
Danielle Froats

Susan Garfat
Alisha Gleiser
Alyssa King
Francesca McKenzie
Alicia Oliveira
Pamela Paquette
Andrea Scrivener

Leanne Smith
Richard Wotherspoon
Holly Wykes
Shindujan Yogaratnam
Michelle Young

COLLEGE STAFF

Brenda Kritzer, Registrar and CEO

Vivian Fragale, Executive Assistant

Nancy Leris, Director of Operations and Financial Services

Lily Seto, Administrative Assistant

Keisha Simpson, Director, Registration Services

Magda Reder, Registration and Examinations Coordinator

Colleen Foster, Administrative Assistant- Registration

Lara Thacker, Director of Quality Assurance

Ryan Pestana, Communications Manager

The College would like to thank staff, Council and committee members, and volunteers for their contributions this past year.

INDEPENDENT AUDITORS' REPORT



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Toronto, ON M4T 2T5
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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, 2020, 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, 2020, 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 7, 2020

COLLEGE OF KINESIOLOGISTS OF ONTARIO

STATEMENT OF FINANCIAL POSITION

At August 31

	2020	2019
ASSETS		
Current		
Cash - unrestricted	\$ 2,077,258	\$ 1,079,520
Cash - restricted, internally (Note 3)	290,000	290,000
Prepaid expenses	88,095	114,259
Short-term investments (Note 4)	105,074	209,754
	2,560,427	1,693,533
Investments (Note 4)	419,826	315,378
Capital assets (Note 5)	145,964	194,038
	\$ 3,126,217	\$ 2,202,949
LIABILITIES		
Current		
Accounts payable and accrued liabilities (Note 10)	\$ 287,282	\$ 206,988
Deferred revenue	1,528,000	581,351
Loan payable (Note 7)	30,000	-
	1,845,282	788,339
Deferred rent	102,992	117,172
	1,948,274	905,511
Commitment and contingencies (Notes 9 and 10)		
NET ASSETS		
Net assets invested in capital assets	145,964	194,038
Internally restricted net assets (Note 3)	290,000	290,000
Unrestricted net assets	741,979	813,400
	1,177,943	1,297,438
	\$ 3,126,217	\$ 2,202,949

The accompanying notes are an integral part of the financial statements

On behalf of the Board


 Nancy Leris, Acting 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	2020	2019
Net assets, beginning of year	\$ 194,038	\$ 290,000	\$ 813,400	\$ 1,297,438	\$ 1,218,362
Excess (deficiency) of revenue over expenses	(48,074)	-	(71,421)	(119,495)	79,076
Net assets, end of year	\$ 145,964	\$ 290,000	\$ 741,979	\$ 1,177,943	\$ 1,297,438

The accompanying notes are an integral part of the financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

STATEMENT OF OPERATIONS

Year ended August 31

	2020	2019
Revenue		
Registration fees	\$ 1,705,973	\$ 1,700,950
Examination fees	124,751	178,550
Application fees	54,000	53,700
Interest income	34,171	36,775
Jurisprudence fees	25,572	25,378
Government assistance (Note 7)	22,042	-
	1,966,509	1,995,353
Expenses		
Salaries and benefits	1,066,784	1,007,907
Professional fees	252,510	74,168
Rent	219,713	217,278
Registration costs	169,371	189,622
Communications and media costs	75,411	46,145
Council and committee costs	74,155	90,486
Office and general	64,427	65,015
Processing fees	57,158	42,447
Professional conduct (Note 10)	34,386	74,831
Quality assurance	24,015	39,415
Amortization of capital assets	48,074	68,963
	2,086,004	1,916,277
Excess (deficiency) of revenue over expenses	\$ (119,495)	\$ 79,076

The accompanying notes are an integral part of the financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

STATEMENT OF CASH FLOWS

Year ended August 31

	2020	2019
SOURCES (USES) OF CASH		
Operating activities		
Excess (deficiency) of revenue over expenses	\$ (119,495)	\$ 79,076
<i>Items not involving cash</i>		
Amortization of capital assets	48,074	68,963
Amortization of deferred rent	(14,180)	(15,984)
	(85,601)	132,055
Changes in non-cash working capital items		
Prepaid expenses	26,164	(12,328)
Accounts payable and accrued liabilities	80,294	4,935
Deferred revenue	946,649	(945,799)
Cash provided by (used in) operating activities	967,506	(821,137)
Investing activity		
Maturity (purchase) of investments	232	(525,132)
Acquisition of capital assets	-	(13,018)
Cash provided by (used in) investing activity	232	(538,150)
Financing activities		
Loan payable	30,000	-
Cash provided by financing activities	30,000	-
Net increase (decrease) in cash	997,738	(1,359,287)
Cash, beginning of year	1,369,520	2,728,807
Cash, end of year	\$ 2,367,258	\$ 1,369,520
Represented by:		
Cash - unrestricted	\$ 2,077,258	\$ 1,079,520
Cash - restricted, internally	290,000	290,000
	\$ 2,367,258	\$ 1,369,520

The accompanying notes are an integral part of the financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

NOTES TO FINANCIAL STATEMENTS

August 31, 2020

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 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 10). Actual results could differ from those estimates.

In March 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. The total duration and impact of COVID-19 is unknown at this time. Thus, it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results and condition of the College in future periods.

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.

2. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

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.

Government assistance

The College receives government assistance in the form of a forgivable loan and a temporary wage subsidy. Government assistance programs are recognized when the College becomes entitled to receive the amounts. Government assistance received toward current expenses is included in the Statement of Operations for the year.

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.

These internally restricted amounts are not available for other purposes without approval of the council. The internally restricted net assets of \$290,000 (2019 - \$290,000) is comprised of the abuse therapy fund of \$30,000 (2019 - \$30,000), investigations and hearings fund of \$170,000 (2019 - \$170,000) and property and technology fund of \$90,000 (2019 - \$90,000).

\$Nil (2019 - \$13,018) was transferred from the unrestricted net assets fund to the capital assets fund in order to fund cash outlays for capital asset acquisitions.

4. INVESTMENTS

The College's investments consists 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	2020 Net Carrying Amount	2019 Net Carrying Amount
Furniture and fixtures	\$ 131,180	\$ 130,267	\$ 913	\$ 4,713
Computer equipment	55,238	46,312	8,926	17,577
Computer software	121,863	121,616	247	3,204
Leasehold improvements	326,662	190,784	135,878	168,544
	\$ 634,943	\$ 488,979	\$ 145,964	\$ 194,038

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, 2020.

7. GOVERNMENT ASSISTANCE

(i) Canada Emergency Business Account

During the year ended August 31, 2020, the College received a \$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 \$10,000 of the loan will be forgiven. The \$10,000 forgivable portion of the loan has been accounted for as government assistance and recognized in the Statement of Operations during the year as it

was received toward current expenses. In addition, the portion of the loan that is not forgivable has been initially measured at its fair value of \$30,000, with the resulting discount of \$10,000 recognized as government assistance.

(ii) Temporary Wage Subsidy

During the year ended August 31, 2020, the College received an wage subsidy of \$12,042 from the Government of Canada under its Temporary Wage Subsidy ("TWS") program, which was designed to assist businesses to continue to operate during the months of March to June. This amount has been recognized in government assistance on the Statement of Operations.

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.

8. FINANCIAL INSTRUMENTS *(continued)*

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.

9. COMMITMENTS

The College is committed under several contracts which expire between August 2021 and August 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 four years are approximately as follows:

Year ending August 31, 2021	\$	166,000
2022		133,000
2023		120,000
2024		100,000
	\$	519,000

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 \$20,200, 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, with the exception of the potential claim noted below in this note, these claims and lawsuits in the aggregate, even if adversely settled, will not have a significant impact on the College's financial statements.

Subsequent to the year-end date, the College was made aware of a potential claim. The College's management is unable to determine the likelihood of an adverse settlement and is unable to estimate the amount of ultimate loss, if any.

**COLLEGE OF
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