



College of  
Opticians of  
Ontario

# 2014 ANNUAL REPORT

## Protecting the Public

LicensedOptician<sup>TM</sup>  
Vision refined.  
COLLEGE OF OPTICIANS OF ONTARIO



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## About the College

The College of Opticians of Ontario (COO) regulates the profession of Opticianry in Ontario. The COO is dedicated to supporting Opticians in their delivery of high quality, safe and ethical care to the public of Ontario. One of the ways the COO ensures high standards of care is by establishing standards and guidelines for opticians. It monitors and maintains standards of practice through peer assessment and remediation, investigates complaints against opticians on behalf of the public, and disciplines opticians who may have committed an act of professional misconduct or incompetence.

### College Mission

In carrying out its objects, the College has a duty to serve and protect the public interest through effective regulation of the practice of Opticianry.

### College Vision

To be recognized and valued as a progressive, accessible organization that ensures the public's right to quality vision care while providing accountable leadership in the self regulation of opticians.

### College Values

We strongly believe in and are committed to:

- Transparency
- Accountability
- Integrity
- Efficiency

## About Opticians

### *Scope of Practice*

*The Opticianry Act, 1991* is a distinct statute that deals specifically with issues pertaining to the regulation of Opticians. The practice of opticianry is the provision, fitting and adjustment of subnormal vision devices, contact lenses or eyeglasses. A member shall not dispense subnormal vision devices, contact lenses or eye glasses ... except upon the prescription of an Optometrist or a Physician.

## Council of the College of Opticians of Ontario 2014

### **Elected Members**

Ingrid Koenig, RO (Vice-President)  
Balbir Dhillon, RO  
Sheela Moloo, RO  
Chris Namvarazad, RO  
Michelle Rivals, RO  
Janice Schmidt, RO  
Thomas (Mike) Smart, RO  
Ed Viveiros, RO

### **Public Members**

David Milne (President)  
Susan Carlyle  
Hugh Corbett  
Omar Farouk  
Evelyn Hoch  
Saundra Lawson

### **Appointed Non-Council Members**

John Battaglia, RO  
Tai-Ming (Alain) Chow, RO  
Margot Doerr, RO  
Peggy Dreyer, RO  
Paul Imola, RO  
Catherine Rowntree, RO  
Bryan Todd, RO  
Robert Vezina, RO



David T.J. Milne  
President

## President's Message

Well 2014 was certainly a busy year for your College.

The Council dealt with a number of new major issues and a number of ongoing situations which have had an impact on matters of public safety. The Council had the good fortune to be joined by two new public members, Mr. Omar Farouk and Ms. Susan Carlyle. Mr. Farouk and Ms. Carlyle come to the Council with a wealth of experience. We value their input and welcome them to the College Council.

The following are a list of issues the College took action with and brief summary of the actions taken.

### Illegal Dispensing

The college is collaboratively working with the College of Optometrists of Ontario to combat illegal dispensing in our province. Together our College Councils have decided to mutually allocate \$250,000 each towards a budgetary fund to combat unauthorized practice in Ontario.

### Standards of Practice Review

The College received numerous inquiries from members about how they might legally utilize technology (e.g., the Internet) in their practice.

The College responded to its members by updating our Standards of Practice document including a provision to assist those members who choose to legally utilize current technology in their practice. The College has made it a priority to ensure that technology used by members enhances public safety in Ontario and will be kept on the College's watch.

### Omnibus By-law Review

As part of the College's ongoing internal review, current By-laws were found to be an issue that required reviewing. This process has begun and is being addressed incrementally and, where necessary, certain By-laws will be sent out for stakeholder feedback.

### Professional Misconduct Regulation

The College performed a review of the Professional Misconduct Regulation and requested stakeholder feedback on the proposed changes. From that first initial request the College received valuable feedback which assisted in revising the document and further amendments being proposed. The revised document was sent out to members and stakeholders for feedback on the additional amendments.



## Transparency Initiative

The College, in its ongoing quest to maintain transparency, has made a proposal to increase the amount of information posted to the Public Register regarding disciplinary proceedings. This is done to allow the public to make informed decisions with regards to their healthcare choices. The College has adopted 8 transparency principles as developed by the Advisory Group of Regulatory Excellence (AGRE):

- 1) The mandate of regulators is public protection and safety. The public needs to access to appropriate information in order to trust that this system of self-regulation works effectively.
- 2) Providing more information to the public has benefits, including improved patient choice and increased accountability for regulators.
- 3) Any information provided should enhance the public's ability to make decisions or hold the regulator accountable. This information need to be relevant, credible and accurate.
- 4) For Information to be helpful to the public, it must:
  - be timely, easy to find and understand
  - include context and explanation
- 5) Certain regulatory processes intended to improve competency may lead to

better outcomes for the public if they happen confidentially.

- 6) Transparency discussions should balance the principles of public protection and accountability, with fairness and privacy.
- 7) The greater the potential risk to the public, the more important transparency becomes.
- 8) Information available from Colleges about members and processes should be similar.

## Strategic Planning

The College engaged in strategic planning sessions to guide the College in maintaining our established Vision, Mission and Values.

## Quality Assurance

The Quality Assurance Committee worked to finalize various components of the new QA program, including the Competency Review and Evaluation and the Peer and Practice Assessment. The first random selection of members will called upon to participate in 2015.

In closing I thank you in advance for your continued and ongoing support of our regulatory direction of the profession and the continuation of our mandate of **PROTECTION OF THE PUBLIC OF ONTARIO.**

David Milne, Chair  
Ingrid Koenig, RO, Vice-Chair  
Hugh Corbett  
Balbir Dhillon, RO  
Michelle Rivais, RO

## Executive Committee

In fulfilling its mandate under the *Regulated Health Professions Act*, 1991 and the *Health Professions Procedural Code*, the Executive Committee convened four in-person meetings and six teleconferences in 2014. Recommendations were made to Council in January for the 2014 committee compositions in keeping with the College's by-laws, ensuring continuity and succession planning for all statutory, by-law and ad-hoc committees/working groups was identified and addressed.

### Financial

The Executive Committee acts as the Finance Committee of the College and in this capacity reviewed and monitored the College's finances throughout the year, reporting to Council on a quarterly basis in this regard. The Committee reviewed the 2013 audited financial statements and made a recommendation to Council for approval. Executive made recommendations to Council on the continuation of funding by the College to the Opticians Council of Canada's national public awareness initiative. The interim 2015 Draft Budget was set by the Finance Committee and presented to Council for review and discussion in December.

### Strategic Planning

Executive continued to monitor the development of a new 2015-2017 Strategic Plan for the College. Council conducted facilitated strategic planning sessions throughout 2014 to develop and refine a

new plan for the College. This new finalized strategic plan will be sent to Council in January of 2015 for final approval. A recommendation was made by the Committee to Council that they make an amendment to the new Strategic Plan to highlight transparency as a key initiative by incorporating it with the already established communications strategy and making it the first of the College's core values.

### Interprofessional Collaboration

The Executive and administration continued its collaborative efforts in respect to joint strategy on illegal dispensing, both traditional brick and mortar as well as via the Internet. Both Colleges worked closely in updating the Standards of Practice documents for each of their respective professions that reflects the fact that they share an overlapping scope of practice. Finally, representatives from both Colleges presented updates to the membership in regards to changes of the optometry Professional Misconduct Regulation which was introduced in April of 2014.

### Regulation, By-law and Policy Amendments

- **Professional Misconduct Regulation**
  - Executive recommended to Council that an ad-hoc committee be formed to review previous stakeholder feedback on the College's Professional Misconduct Regulation and to recommend any further proposed amendments to this regulation. Council acted on the recommendation



and struck a Professional Misconduct Regulation Ad-Hoc Committee who will complete a full review and report back to Council.

- **Professional Standards of Practice** – Executive recognized that the College’s Professional Standards of Practice had not been updated in some time and recommended to Council that the existing Safety Standards Ad-Hoc Committee be tasked with a complete review and recommendations on amendments. Council acted on this recommendation.
- **Council Policy on Honoraria and Expenses** – in its capacity as Finance Committee, a recommendation went forward to Council for an amendment to the travel time honoraria allowed for elected and appointed non-Council members. Council approved the recommendation.
- **Election Guidelines** – Executive reviewed and made amendments to the College’s election guidelines to provide clarity and to encompass recent by-law revisions.
- **Accessibility for Ontarians with Disabilities Act (AODA) Policy** – Executive reviewed a draft policy put forward by administration which set out future initiatives with respect to this Act to be undertaken by the College. This draft policy was put

forward to Council in December. Council adopted the policy.

### Transparency Initiatives

In its capacity to act for Council between Council meetings, the Committee reviewed and responded to correspondence from the Minister of Health and Long-Term Care requesting all regulatory health colleges to make transparency a priority objective in their strategic plans and take concrete steps to develop and establish measures that will continuously increase transparency in College processes and decision-making. A response was requested by the Minister with a return date of December 1, 2014.

Executive recommended to Council to amend the new Strategic Plan to make transparency a core value which Council adopted. Further, the Executive recommended to Council to post Council Agendas on the website prior to each Council meeting and to post Council highlights as soon as possible after Council meetings have concluded.

### Communications

Executive, in its capacity as the Finance Committee, reviewed a request from the Opticians Council of Canada, a body with representation from national opticianry regulators, opticianry associations and opticianry educators, for funding for 2014 for a National Public Awareness Initiative. Executive

took into consideration the fact that this national initiative has been active since 2012 with the College providing funding since that time. As the ongoing initiative has produced positive results across the country, Executive recommended to Council that funding continue in 2014.

### Internet Dispensing

The College in conjunction with the College of Optometrists has continued to make progress in both dealing with the issue of illegal dispensing via the Internet as well as updating its Standards of Practice to reflect an evolving dispensing environment. Recognizing that technology is constantly evolving presenting new opportunities and tools for the membership to incorporate in the dispensing process, Council had tasked the Standards Committee to conduct a wholesale review and updating of the Standard of Practice document.

Joint meetings of both Colleges along with members of the Ministry of Health were conducted with positive outcomes.

Finally, both Colleges individually have set aside \$250 000 respectively as contingency funds to address the possibility of any court actions with respect to prosecuting illegal dispensing via the Internet.

Bryan Todd RO, Chair  
Evelyn Hoch, Vice-Chair  
Alain Chow, RO  
Hugh Corbett  
Peggy Dreyer, RO  
Saundra Lawson  
Ingrid Koenig, RO  
Michelle Rivais, RO  
Janice Schmidt, RO  
Thomas (Mike) Smart, RO

## Inquiries, Complaints And Reports Committee

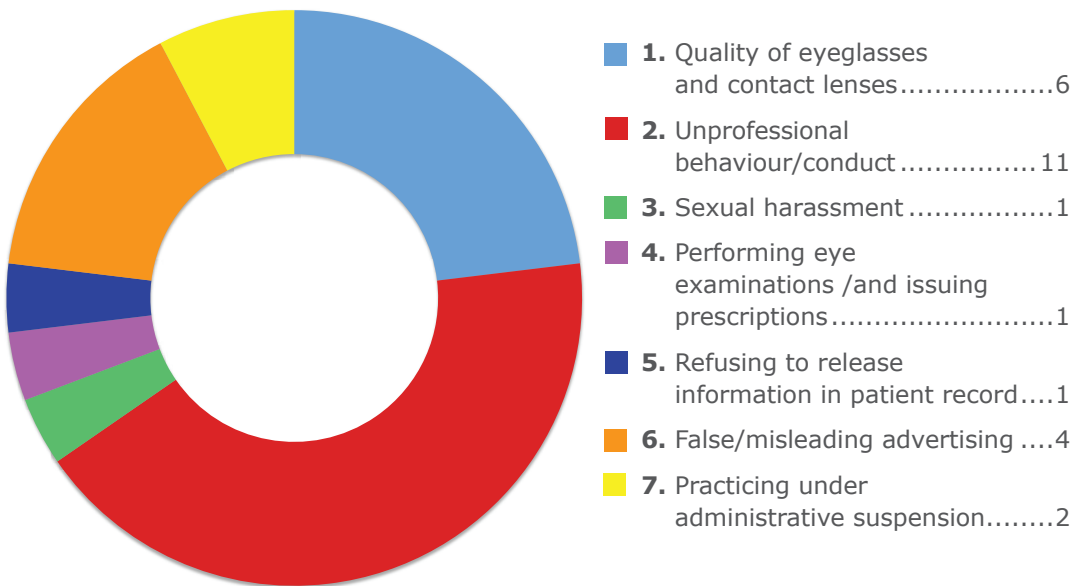
### Committee Mandate

The Inquiries, Complaints and Reports Committee (ICRC) investigates all written / recorded complaints regarding the conduct or actions of a member of the College of Opticians of Ontario. The Committee endeavours to conduct thorough investigations in a fair and efficient manner and makes reasonable and fair decisions. The ICRC also investigates and, where evidence gathered warrants it, recommends prosecution in matters involving unauthorized practice.

### Committee Activities

The Committee met 3 times in 2014.

### Nature of 2014 Complaints



## ICRC Statistical Report 2014:

Complaints Disposition	# of Files
<b>Total number of complaint inquiries in 2014</b>	<b>81</b>
Inquiry – became a formal complaint	19
Inquiry – abandoned / outside jurisdiction / not a complaint	62
Inquiry – pending further information	-
Frivolous and vexatious	-
Closed with no further action (files opened in 2014)	2
Closed with no further action (files opened in 2013)	1+1*
Referred to discipline (files opened in 2014)	1+3*
Referred to discipline (files opened in 2013)	2+2*
Closed with written/oral caution issued (files opened in 2014)	3
Closed with written/oral caution issued (files opened in 2013)	3
Closed with a specified continuing education and remediation program and written/oral caution issued	3
Oral caution delivered	2
Complaints disposed of in 2014 (6 of the complaints disposed of in 2014 were opened in 2013 and 9 were opened in 2014)	15+6*
<b>Open files pending further investigation (2014)</b>	<b>10</b>
Files opened in 2014	19+3*
<b>Total number of HPARB appeals</b>	<b>3</b>
Committee decision confirmed	2
Committee decision returned for further investigation and reconsideration	1

\*Reports from the Registrar (When concerns related to an optician's conduct, competence or capacity to practise the profession of opticianry are brought to the attention of the College, the results of a formal investigation are considered by the ICRC.)

## Unauthorized Practice

Unauthorized Practice	# of Files
<b>Total number of inquiries in 2014</b>	<b>28</b>
Inquiry abandoned – not enough information /outside jurisdiction / not unauthorized practice	22
Inquiry pending – further information needed	-
Inquiry – formal file	6
<b>Files opened in 2014</b>	<b>6</b>
Open files pending further investigation	1+6*+2**
Files closed – no further action – no evidence of illegal dispensing / outside jurisdiction	5+1*+2**
Files gone for prosecution	-
Injunction successfully obtained	1**

\* Files were opened in 2013    \*\* Files were opened in 2012

## Unauthorized Practice

Unauthorized Practice – Costs Awarded to the College	# of Files
<b>Spectacular Eyewear Inc.</b> (Court Order dated February 3, 2014)	\$7,500.00
<b>Healthy Spine Walk-In Rehab</b> (Court Order dated October 7, 2014)	\$7,000.00

Peggy Dreyer RO, Chair  
Michelle Rivals. RO,  
Vice-Chair  
Balbir Dhillon, RO  
Paul Imola  
David Milne  
Ed Viveiros, RO

## Quality Assurance Committee

The Quality Assurance (QA) Committee is responsible for developing and maintaining a Quality Assurance Program to ensure the provision of optimal care to the public, and to promote continuing education and quality improvement among its members. The *Regulated Health Professions Act*, 1991, requires that the QA program include a self, peer and practice assessment. The Act further requires that the College monitor member participation and compliance with the QA program.

Under the College's Quality Assurance Program, all members are required to maintain a Professional Portfolio each year to document and reflect on their ongoing learning and professional development.

### **Committee Work Competency Review and Evaluation (CRE)**

The QA Competency Review and Evaluation (CRE) is one component of the College's QA Program. The purpose of the CRE is to assess the knowledge, skill and judgement of members randomly selected each year, and to provide feedback to members in order to encourage practice improvements. During the CRE process, members are asked to submit their Professional Portfolio for the consideration of the QA Committee. Members are also required to engage in the Multi-Source Feedback (MSF) process, in which patients and colleagues are asked to complete

feedback surveys. The survey results are used to inform opticians about how their patients and colleagues view their performance. If consistent concerns are expressed, members may be required to engage in a more focused Peer and Practice Assessment.

In 2015, the Committee will randomly select a portion of optician members to engage in the CRE process. The members selected will be asked to submit the 2014 Professional Portfolio and to participate in the MSF process.

### **Peer and Practice Assessment**

As set out in the College's Quality Assurance Regulation, there are a number of instances which would prompt the Quality Assurance Committee to require that a member engage in a Peer and Practice Assessment, including random selection and failure to adequately participate or complete the QA program. The Committee may also establish other criteria under which a member would be selected for a Peer and Practice Assessment. In 2014, the Quality Assurance Committee set out these additional criteria.

For more information about the Peer and Practice Assessment Criteria, please refer to the following link on the College's web-site:

**[www.coptont.org/docs/QA-Peer-Assessment-Criteria-Dec8-2014.pdf](http://www.coptont.org/docs/QA-Peer-Assessment-Criteria-Dec8-2014.pdf)**

## Governance Committee

With respect to the Peer and Practice Assessment Process, in 2014, the Committee worked to finalize the various components of the assessment, which include an in-depth interview, a review of selected patient charts and an inspection of the dispensary. A number of practicing opticians were selected as Peer and Practice Assessors and received comprehensive training.

### Member Outreach

In 2014, the Committee conducted a series of live presentations and online webinars designed to assist and educate members about the new Quality Assurance Program and the transition plan; and to share the Committee's expectations for completion of the Professional Portfolio. These sessions were well attended by members. In this regard, the Committee wishes to recognize the commitment of the membership to the principles of continuing professional development.

Tai-Ming (Alain) Chow, Chair  
Janice Schmidt RO, Vice-Chair  
Susan Carlyle  
Eve Hoch  
Hugh Corbett

The purpose of the Governance Committee is to ensure that the Council fulfills its legal, ethical, and functional responsibilities through adequate governance policy development, Council development strategies, training programs, monitoring of Council activities, and evaluation of Council and committee performance. The Governance Committee assists the Council to govern the College effectively.

### Committee Work

The Governance Committee met three times in 2014.

The Governance Committee was tasked by Council with conducting an omnibus review of the College's By-laws. The project was approached in small sections to ensure comprehensiveness. In 2014, the Committee reviewed stakeholder feedback that was received pertaining to proposed By-law amendments and provided additional recommendations to Council based on the received input. Further By-law amendments were recommended by the Committee at subsequent meetings and will be presented to Council to approve for circulation to stakeholders for feedback.

The Governance Committee also met to discuss possible amendments to the College's By-laws stemming from the transparency directive from the Ministry of Health and Long-Term Care. The proposed amendments were approved by Council for circulation to stakeholders for feedback.



## Discipline Committee

Robert Vezina, RO, Chair  
Paul Imola, RO, Vice-Chair  
John Battaglia, RO  
Susan Carlyle  
Alain Chow, RO  
Hugh Corbett  
Balbir Dhillon, RO  
Margot Doerr, RO  
Peggy Dreyer, RO  
Omar Farouk  
Evelyn Hoch  
Ingrid Koenig, RO  
Saundra Lawson  
David Milne  
Sheela Moloo, RO  
Chris Namvarazad, RO  
Michelle Rivals, RO  
Catherine Rowntree, RO  
Janice Schmidt, RO  
Thomas Smart, RO  
Bryan Todd, RO  
Ed Viveiros, RO

Complaints against the conduct and/or competence of opticians are investigated by the Inquiries, Complaints and Reports Committee (ICRC). The ICRC may refer an allegation to the Discipline Committee, should there be sufficient reason to suspect that professional misconduct or a demonstration of incompetence has occurred. Matters brought forward are heard by an individual panel of the discipline committee, which is composed of at least three and no more than five persons, at least two of whom are Public Members in Council.

The discipline process is transparent. All hearings are open to the public, the results of which are posted on the

College's website and on the Public Register.

### Committee Work

In 2014, panels of the Discipline Committee held two hearings against the following optician members:

Mr. Thomas O'Reilly C-1217

Mr. David Chin C-1889

Both members brought before a discipline panel in 2014 were found guilty of professional misconduct. To view the full decisions and reasons documents for each respective matter, please visit the Discipline section of our website at: [www.coptont.org/DISCIPLINE/discipline.php](http://www.coptont.org/DISCIPLINE/discipline.php).

## Fitness to Practise Committee

Rob Vezina RO, Chair  
Paul Imola RO, Vice-Chair  
Susan Carlyle  
Hugh Corbett  
Balbir Dhillon, RO  
Margot Doerr, RO  
Eve Hoch  
Ingrid Koenig, RO  
David Milne  
Thomas (Mike) Smart, RO

The Fitness to Practise Committee holds hearings to determine if a member is incapacitated to such a degree that this prevents him or her from practising safely and effectively. The committee meets on an as-needed basis should allegations of incapacity of a member be referred.

In 2014, the Fitness to Practise Committee did not receive any referrals.

## Patient Relations Committee

Peggy Dreyer, RO, Chair  
Ed Viveiros, RO, Vice Chair  
John Battaglia, RO  
Saundra Lawson  
Catherine Rowntree, RO

The Patient Relations Committee advises Council with respect to a patient relations program that must include measures for preventing and dealing with sexual abuse of patients in accordance with applicable legislation, established rules and procedures. In addition, the Committee develops programs and engages in other activities as assigned by Council to enhance the relationship between members and patients.

### Committee Work

The Patient Relations Committee met twice in 2014.

The Committee worked closely with the College of Optometrists to create a document that takes into consideration patient safety and guidelines and defines the definition of “dispensing eyewear”. The Committee worked on the Standards of Practice for Eyeglasses and Contact Lenses which were approved by Council on September 29th, 2014.

## Registration Committee

Rob Vezina RO, Chair  
Paul Imola RO, Vice-Chair  
Susan Carlyle  
Hugh Corbett  
Balbir Dhillon, RO  
Margot Doerr, RO  
Eve Hoch  
Ingrid Koenig, RO  
David Milne  
Thomas (Mike) Smart, RO

The Registration Committee is a statutory committee that is responsible for reviewing and assessing all applications that do not meet the requirements for registration or that are referred to it by the Registrar. The Committee may require that applicants undergo additional education, assessment, or examination requirements, or may impose terms, conditions and limitations on a certificate of registration. The Committee also recommends proposals to Council for changes to registration related regulations, bylaws, policies and the programs that support the registration processes.

### Committee Work

#### Registration Appeals Panel (RAP)

The Registration Appeals Panel (RAP) is a panel of the Registration Committee, which, on request of an applicant, will review the decision of the Registration Committee panel. In 2014, the RAP considered one appeal.

#### Registration Regulation

The Registration Regulation is the legislation that sets out all the requirements for obtaining and maintaining a certificate of registration with the College. In 2014, the Registration Committee completed work on a number of amendments to the Registration Regulation. The draft Regulation will be circulated to the membership for feedback in 2015.

#### Prior Learning Assessment and Recognition (PLAR)

All applicants from non-accredited education programs (Canadian or internationally educated applicants) must undergo the Prior Learning Assessment and Recognition (PLAR) process in order to obtain registration and access to the National



## Registration Committee (cont'd)

Examinations. The PLAR is designed to assess the educational equivalency of an unaccredited applicant, using the following tools: a competency gap analysis (CGA), which is a multiple choice assessment that tests applicants' knowledge and the ability to apply that knowledge; and an in-person, behavioural-based interview, which assesses applicants' practical knowledge and critical thinking. Applicants who demonstrate competency gaps following completion of the PLAR are directed to complete a specified bridging program. Those applicants who demonstrate appropriate entry-to-practice competency are directed to complete the National Examinations.

The PLAR is a registration process that is aligned to the National Competencies for Canadian Opticians, and has been adopted by all the Canadian optician regulators, with the exception of Quebec. The College of Opticians of Ontario, along with National Association of Canadian Optician Regulators (NACOR), has launched a project to revise and update the PLAR assessment tools in order to ensure national consistency, fairness, objectivity and transparency.

In 2014, the College completed the first phase of the project to revise and validate the CGA. To this end, an item-writing team of optician content experts with national representation developed a bank of new CGA questions. The items then underwent pilot testing and formal validation. In 2015, the College will continue work on the revision of the interview tool. This will include comprehensive training on interviewing skills to a national group of interviewers.

### Reinstatement Policy

The Registration Committee approved amendments to its reinstatement policy for applicants reinstating a certificate of registration after having been suspended for more than three years. In the amended policy, the Committee has clarified the criteria by which it evaluates applications, as well as the process for applicants who do not satisfactorily demonstrate the requisite knowledge, skill and judgement necessary for reinstatement. Applicants reinstating after a prolonged period of time may be required by the Registration Committee to engage in a competency assessment or undergo additional continuing education or examination requirements. For more information about the College's Reinstatement Policy, please refer to the College's website:

### Language Proficiency Policy

It is a requirement for any class of registration that an applicant must be able to speak and write English or French with reasonable fluency. The College's Language Proficiency policy sets out the language benchmarks that applicants must meet if they have completed opticianry education where the language of instruction was not English or French. Drawing from evidence obtained in a College of Opticians of Manitoba study which examined the English language demands specific to the profession of opticianry, the Registration Committee decided to update the minimum language benchmarks of its own Language Proficiency Policy. To view the College's amended policy, please refer to the College's website.

## Fairness Commissioner

The Registration Committee has continued to work diligently with the Office of the Fairness Commissioner to continually improve the College's registration practices. In addition to submitting its Annual Fair Registration Practice Report for 2014, the College also participated in a biennial assessment of its registration practices. As a result of the assessment, the Fairness Commissioner recognized four College registration practices for their fairness, transparency, objectivity and/or impartiality. The Fairness Commissioner also recommended that the College create an action plan to continue to improve three other registration practices.

## PLAR Applications

Initial Inquiries received from Internationally Trained Candidates	17
Initial Inquiries received from Non-Accredited Canadian Candidates	8
Applications received from Internationally Trained Candidates	6
Applications received from Non-Accredited Canadian Candidates	10

## PLAR Applications Completed in 2014

PLAR decisions issued	9
Applicants required to complete bridging	2
Applicants permitted to write the National Examination	6
Applications refused	1
Applications withdrawn or abandoned	1

## Other Applications for Registration

Applications for reinstatement of suspended members (+3 years) received	9
Reinstatement decisions issued by the Registration Committee	5
Other Applications	0
Upgrading programs approved by the Committee	3

## Appeals

Internal Registration Appeals	1
HPARB Appeals	0

## 2014 National Examinations

The College facilitated the administration of two National Examinations in Ontario in 2014.

### Spring Session - April 11-12, 2014

Georgian College

Number of Candidates = 31 EG; 46 CL

### Fall Session - October 17 - 19, 2014

Georgian College

Number of Candidates = 97 EG; 106 CL

## 2014 Ontario Candidate Examination Statistics

<b>Total Eyeglass Candidates:</b>	<b>128</b>
Pass:	111 (87%)
Fail:	17 (13%)

<b>Total Contact Lens Candidates:</b>	<b>152</b>
Pass:	109 (72%)
Fail:	43 (28%)

## Independent Auditor's Report

### To the Council of the College of Opticians of Ontario

We have audited the accompanying financial statements of the College of Opticians of Ontario which comprise the statement of financial position as at December 31, 2014 and the statements of revenue and expenditures, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Executive Committee's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the

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

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

### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of College of Opticians of Ontario as at December 31, 2014, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for Not-for-Profit Organizations.

Toronto, Ontario  
March 20, 2014

Licensed Public Accountants  
Chartered Accountants

*Sevitt & Associates*



## Statement of Financial Position

As at December 31, 2014

	2014 \$	2013 \$
<b>ASSETS</b>		
<b>CURRENT</b>		
Bank	1,765,424	1,325,509
Short-term investments (Note 3)	1,683,644	1,125,000
Interest receivable	12,182	11,558
Prepays	14,509	16,223
	<b>3,475,759</b>	<b>2,478,290</b>
<b>CAPITAL ASSETS</b> (Note 4)	59,582	64,831
	<b>3,535,341</b>	<b>2,543,121</b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Payables and accrued liabilities	151,237	151,041
Harmonized sales tax payable	163,914	82,371
Deferred registration fees	1,450,744	1,003,963
	<b>1,765,895</b>	<b>1,237,375</b>
<b>NET ASSETS</b> (Note 2)		
<b>Internally Restricted</b>		
Reserve for Funding of Therapy or Counselling	22,320	22,320
<b>Unrestricted</b>		
General reserve	341,544	1,218,595
Invested in capital assets	59,583	64,831
Operating Contingency	646,000	-
Internet UPC Contingency	400,000	-
Relocation Contingency	300,000	-
	1,769,446	1,305,746
	<b>3,535,341</b>	<b>2,543,121</b>

## Statement of Revenue and Expenditures

For the Year Ended December 31, 2014

	2014 \$	2013 \$
<b>ASSETS</b>		
<b>REVENUE</b>		
Opticians registration fees	2,195,637	2,112,462
Intern and student registration fees	34,219	53,259
Examination fees	99,050	102,200
Miscellaneous income	45,132	41,825
Interest income	25,785	19,924
	<b>2,399,823</b>	<b>2,329,670</b>
<b>EXPENDITURES</b>		
Amortization	22,963	58,188
Audit	12,250	12,000
Committee expenses	11,817	1,473
Communications	26,000	20,091
Consulting	45,426	86,763
Council and committee - See schedule	153,145	108,920
Database	77,281	159,454
Education and development	6,825	5,373
Equipment rental and maintenance	15,149	17,825
External personnel	42,107	44,909
External relations	34,215	24,774
Extraneous legal expenditures	867	3,375
General office	173,639	163,555
Insurance	4,604	4,671
Investigator	15,661	7,999
Legal	149,349	223,184
Premises rent	155,460	148,873
Printing and postage	92,782	84,348
Salaries and benefits	863,404	784,431
Seat fees and advertising	19,910	19,367
Telephone and fax	13,269	14,727
	<b>1,936,123</b>	<b>1,994,300</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>463,700</b>	<b>335,370</b>

## Statement of Changes in Net Assets

For the Year Ended December 31, 2014

				2014	2013
	Internally Reserve Funds \$	Invested in capital assets \$	Unrestricted Funds \$	Total \$	Total \$
Beginning of year	22,320	64,831	1,218,595	1,305,746	970,376
Excess of revenue over expenditure	-	(22,963)	486,663	463,700	335,370
Investments in capital assets	-	17,714	(17,714)	-	-
End of year	<b>22,320</b>	<b>59,582</b>	<b>1,687,544</b>	<b>1,769,446</b>	<b>1,305,746</b>

## Statement of Cash Flows

For the Year Ended December 31, 2014

	2014 \$	2013 \$
<b>NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES</b>		
<b>Operating</b>		
Excess of revenue over expenditures	463,700	335,370
Amortization of capital assets	22,963	58,188
	<b>486,663</b>	<b>393,558</b>
<b>Changes in non-cash operating working capital</b>		
Interest receivable	(624)	64,072
Prepays	1,714	(2,950)
Payables and accruals	196	84,658
Harmonized sales tax payable	81,543	20,248
Deferred registration fees	446,781	307,406
	<b>1,016,273</b>	<b>866,992</b>
<b>Investing</b>		
Purchase of capital assets	(17,714)	(8,064)
Purchase of short-term investments	(558,644)	(475,000)
	<b>(576,358)</b>	<b>(483,064)</b>
<b>INCREASE IN CASH DURING THE YEAR</b>	439,915	383,928
<b>CASH, beginning of year</b>	1,325,509	941,581
<b>CASH, end of year</b>	<b>1,765,424</b>	<b>1,325,509</b>

# Notes to Financial Statements

December 31, 2014

## ORGANIZATION

The College of Opticians of Ontario was incorporated without share capital as a not-for-profit organization under the laws of Ontario for the purpose of assuring public protection in the practice of opticianry and is responsible for administering and enforcing the *Regulated Health Professions Act* and the *Opticianry Act*. Accordingly, it is not required to pay income taxes.

## 1. SIGNIFICANT ACCOUNTING PRINCIPLES

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

### Revenue Recognition

The College follows the deferral method of accounting for registration fees. The College primarily receives revenue from annual registration fees from its members and is recognized as revenue in the calendar year as the current licensing fee. Deferred registration fees are represented by amounts received before year end for licensing in the next year. In addition revenue from examination fees are recognized in the year they are earned.

### Financial Instruments

The College measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The College subsequently measures all its financial assets and financial liabilities at amortized cost. Financial assets measured at amortized cost include cash, interest receivable and fixed income investments. Financial liabilities measured at amortized cost include payables and accrued liabilities and deferred registration fees.

### Capital Assets

The costs of capital assets are capitalized upon meeting criteria for recognition as a capital asset, otherwise costs are expensed as incurred. The cost of a capital asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates

Furniture and fixtures	20% declining balance
Computer equipment	30% declining balance
Leasehold improvements	5 years straight line

## Notes to Financial Statements (cont'd)

December 31, 2014

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Measurement Uncertainty

The preparation of the financial statements is in conformity with Canadian generally accepted accounting principles. This requires management to make estimates and assumptions that effect the reported amount of assets and liabilities and contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported year. These estimates include the useful life of capital assets and accrued liabilities.

#### Impairment of Long Lived Assets

Long-lived assets are tested for impairment whenever events or changes in circumstances indicate that the carry amount of the assets may not be recoverable. An impairment loss is recognized when the carrying amount of the long-lived asset exceeds the sum of the undiscounted future cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.



## Notes to Financial Statements (cont'd)

December 31, 2014

### 2. NET ASSETS

The financial statements have been prepared in a manner which segregates net assets balances as follows:

<b>RESTRICTED</b>	<b>2014</b> \$	<b>2013</b> \$
Reserve for Funding of Therapy or Counselling	22,320	22,320

Reserve for Funding of Therapy or Counselling represents amounts that have been allocated from general operations in order to comply with provincial regulations relating to financing of therapy or counselling sessions which may be required in case of sexual abuse of patients by members.

<b>UNRESTRICTED</b>	<b>2014</b> \$	<b>2013</b> \$
Invested in Capital Assets	59,582	64,831
Operating Contingency	646,000	
Internet UPC Contingency	400,000	
Relocation Contingency	300,000	
<b>General Reserve</b>	<b>341,544</b>	<b>1,218,595</b>
	<b>1,747,126</b>	<b>1,283,426</b>

Invested in capital assets represents the College's net investment in property which is comprised of the amount of its capital assets purchased with unrestricted funds.

All other allocations for specified contingencies were approved by the Executive Council.

### 3. INVESTMENTS

The investments are held in an investment account with BMO Nesbitt Burns and comprise of four separate Guaranteed Investment Certificates, each with maturity dates of one year from date of acquisition, which when combined total \$1,000,000 plus the remaining balance in a high interest savings account.

The financial statements include all accrued interest earned to December 31, 2014.

## Notes to Financial Statements (cont'd)

December 31, 2014

### 4. CAPITAL ASSETS

	<b>Cost</b>	<b>Accumulated</b>	<b>Net Book Value</b>	
	<b>\$</b>	<b>Depreciation</b>	<b>2013</b>	<b>2012</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
Furniture and fixtures	233,161	202,031	31,130	37,709
Computer equipment	249,567	236,095	13,472	19,246
Leasehold improvements	227,844	212,864	14,980	7,876
	<b>710,572</b>	<b>650,990</b>	<b>59,582</b>	<b>64,831</b>

### 5. BANK INDEBTEDNESS

As at December 31, 2014 the College has an unused unsecured credit facility of a \$100,000 Operating Line of Credit at prime plus 1%.

### 6. FINANCIAL INSTRUMENTS

The College is exposed to various financial risks through transactions in financial instruments. There is exposure to the following risks:

#### Credit Risk

Credit risk arises from the possibility that third parties may experience financial difficulty and be unable to fulfill their commitments. The College's maximum exposure to credit risk is represented by the carrying value of investments, bank and receivables.

All of the College's cash and investments are held with reputable Canadian financial institutions from which management believes loss through risk exposure to be minimal.

#### Liquidity Risk

Liquidity risk is the risk that the College may not be able to fund its obligations as they come due. The College manages its liquidity risk by monitoring its operational requirements to ensure financial resources are available.

#### Interest Rate Risk

Interest rate risk is the risk that the future cash flows of financial instruments will fluctuate because of changes in market interest rates. The College is exposed to interest rate risk on its investments.

## Notes to Financial Statements (cont'd)

December 31, 2014

### 7. COMMITMENTS

The College has entered into agreements to lease its premises and office equipment for various periods. During fiscal 2009, the premises lease was extended at the same location commencing September 1, 2009 for a new ten year period. However at the option of the landlord, the lease may be terminated after five years provided written notice is provided to the College.

The annual rent of premises consists of a minimum base rent plus operating expenses, realty taxes and hydro charges for that period. Minimum base rent payable for premises and equipment in aggregate is as follows:

	Premises \$	Equipment \$	Total \$
2015	74,424	15,040	89,464
2016	74,424	15,040	89,464
2017	74,424	15,040	89,464
2018	74,424	11,280	85,704
2019	49,616	-	49,616
	<b>347,312</b>	<b>56,400</b>	<b>403,712</b>

### 8. CONTINGENT LIABILITY

The College is listed as a co-defendant in a Statement of Claim against it in the sum of \$1,500,000. This is being vigorously defended by the College and in the opinion of Management even should there be any potential liability that might be awarded at the resolution of the claim, there is sufficient insurance coverage to fully cover it.

## Notes to Financial Statements (cont'd)

December 31, 2014

	Honoraria	Expenses	2014 Total	2013 Total
<b>Statutory / By-Law Committees</b>				
Council	43,406	29,049	72,455	42,183
Discipline	4,063	5,743	9,806	11,771
Executive	6,306	3,169	9,475	5,397
Governance	2,088	238	2,326	1,428
ICRC / Complaints	8,938	6,858	15,796	12,818
Patient Relations	2,500	957	3,457	-
Quality Assurance	4,663	1,378	6,041	16,227
Registration	10,512	12,181	22,693	18,471
<b>Ad-Hoc Committees</b>				
Miscellaneous Ad hoc	5,514	5,582	11,096	625
	<b>87,990</b>	<b>65,155</b>	<b>153,145</b>	<b>108,920</b>



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