



116th Council Meeting

September 6, 2024 – 10:00 a.m. to 12:30 p.m.

Teleconference via Zoom & YouTube Live Stream

Please contact the College at info@denturists-cdo.com to receive the meeting access information.

AGENDA

Item	Action	Page #
1. Call to Order		
2. Land Acknowledgement We acknowledge that the land we are meeting on is the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples and is now home to many diverse First Nations, Inuit and Métis peoples. We also acknowledge that Toronto is covered by Treaty 13 with the Mississaugas of the Credit.		
3. Approval of Agenda	Decision	1
4. Declaration of Conflicts 4.1 Conflict of Interest Register	Declaration	3
5. College Mission and Mandate	Information	7
6. Consent Agenda 6.1 Minutes of the 115 th Council meeting – June 14, 2024 6.2 Feedback Survey Results from the 115 th Council meeting 6.3 Executive Committee Report 6.4 Inquiries, Complaints and Reports Committee Report 6.5 Discipline Committee Report 6.6 Fitness to Practise Committee Report 6.7 Patient Relations Committee Report 6.8 Quality Assurance Committee Report 6.9 Registration Committee Report 6.10 Qualifying Examination Committee Report 6.11 Qualifying Examination Appeals Committee Report 6.12 President’s Report 6.13 Items of Note: 6.13.1 FY24 Engagement Letter from Auditors	Decision	9 14 22 23 25 26 27 28 29 30 32 33 35

6.13.2 FY24 Audit Plan			46
7. Registrar's Report		Information	
7.1 College Update			77
7.2 Financial Report – April 1, 2024, to July 31, 2024			79
7.3 Statement of Operations as of July 31, 2024			82
7.4 Strategic Initiatives Budget as of July 31, 2024			83
8. Governance – Council External Assessment Report & Draft Competency Profile		Decision	
8.1 Briefing Note			84
8.2 Report on External Assessment of Council Effectiveness			88
8.3 Draft Council and Committee Competency Profile			103
9. Update: Scope of Practice Initiative		Information	
9.1 Presentation			
9.2 Ratification of Executive Committee Decision			105
10. 2025-2026 Annual Renewal Fees – Schedule 7 of By-Laws		Decision	
10.1 Briefing Note			109
10.2 Schedule 7 of the By-Laws			114
11. In-Camera Meeting of Council		Information	
Pursuant to section 7(2)(d)(e) of the <i>Health Professions Procedural Code</i> , being Schedule 2 to the <i>Regulated Health Professions Act, 1991</i> .			
12. Other Business			
13. Next Meeting Date(s)			
➤ CNAR 2024 Conference (Ottawa) – October 7-9, 2024			
➤ 117 th Council Meeting – Friday, December 13, 2024 (virtual)			
14. Adjournment			



Conflict of Interest Register

Council – 2023-2024 Term

Committee Member	Conflict(s) of Interest Declared
Lileath Claire Public Member – President (Chair)	None declared
Kristine Bailey Public Member – Vice President	None declared
Majid Ahangaran Denturist – District 7	None declared
Abdelatif (Latif) Azzouz Denturist – District 6	None declared
Michael Bakshy Public Member	None declared
Avneet Bhatia Public Member	None declared
Annie Chu Denturist – District 4	<ul style="list-style-type: none"> • Committee Member, College of Denturists of Ontario <ul style="list-style-type: none"> ○ ICRC ○ Registration Committee • Procurement Officer, Build Your Smile Dental Foundation • Member, Denturist Association of Ontario • Fee Guide Committee Member (former), Denturist Association of Ontario • Denturist (On-Call), East Mississauga Community Health Centre
Norbert Gieger Denturist – District 2	<ul style="list-style-type: none"> • Committee Member, College of Denturists of Ontario <ul style="list-style-type: none"> ○ ICRC ○ Registration ○ Discipline ○ Fitness to Practise (Chair) ○ Qualifying Examination Appeals
Elizabeth (Beth) Gorham-Matthews Denturist – District 8	<ul style="list-style-type: none"> • Member, Denturist Association of Ontario



Aisha Hasan Public Member	None declared
Franklin Parada Denturist – District 3	None declared
Garnett A.D. Pryce Denturist – District 5	<ul style="list-style-type: none">• Denturism Instructor, Oxford College (Toronto)• Member, Denturist Association of Ontario
Gaganjot Singh Public Member	None declared

Last Updated: March 8, 2024



I. Conflict-of-Interest Declaration of Adherence

Members of the Council of the College, have acknowledged that:

- ✓ I have a duty to carry out my responsibilities in a manner that serves and protects the interest of the public. Therefore, I must not engage in any activities or decision-making about any matters where I have a conflict of interest.
- ✓ I have a duty to uphold and further the intent of the [Denturism Act, 1991](#) which is to regulate the practice and profession of denturism in Ontario. I must not represent the views of advocacy or special interest groups.
- ✓ I must avoid conflicts between my self-interest and my duty to the College. As part of this Conflict-of-Interest Declaration of Adherence, I have identified below any relationship(s) I currently have or recently have had with any organization that may create a conflict of interest by virtue of having competing fiduciary obligations to the College and the other organization (including, but not limited to, entities of which I am a director or officer).
- ✓ I confirm I have read, considered and understand the College's Conflict-of-Interest by-laws section [\(section 27\)](#), and agree to abide by its provisions.
- ✓ I understand that my completed questionnaire will be included in the appendix to each Council and/or committee meeting package and that I must declare any updates to my responses and conflicts of interest specific to the meeting agenda at the start of each meeting.
- ✓ I recognize that a conflict of interest could bring discredit to the College, amount to a breach of my fiduciary duty to the College and could create liability for the College and/or myself.
- ✓ I understand that any breach of the College's Conflict-of-Interest by-laws section may result in remedial action, censure or removal from office.

II. Outside Interests

The following outside interests disclosed by members of the Council in accordance with [section 27](#) of the by-laws of the College are listed in the table beginning on **page 1** of this register:

I, or one of my family members (e.g., a parent, spouse¹, child or sibling), close friends, business partners, dating partner, or other person with whom I have a close personal or professional relationship, have or recently² have had the following direct or indirect affiliations, personal or financial interests or relationships, and/or have taken part in the relevant transactions.

¹ The [Family Law Act](#) definition of "spouse" is applied. A "spouse" includes either of two persons married to each other or who are not married and have cohabitated continuously for a period of at least three years or who are in a relationship of some permanence if they are parents of a child as set out in section 4 of the [Children's Law Reform Act](#).

² If you are a newly elected Council member, you must not have held a position with any denturism-related Professional Association for at least one year at any time between the election date and the 120th day immediately



I am aware that a conflict of interest arises where I have a personal or financial interest which conflicts, might conflict or may be perceived to conflict with the interests of the College. The purpose of this form is to assist me and the College with identifying possible conflicts. A conflict of interest could arise in relation to personal or financial matters including (but not limited to):

- Directorships or other employment;
- Interests in business enterprises or professional practices;
- Share ownership;
- Beneficial interests in trusts;
- Membership in existing professional or personal associations;
- Professional associations or relationships with other organizations; and
- Personal associations with other groups or organizations, or family relationships.

Any obligation, commitment, relationship or interest that could conflict or may be perceived to affect my judgment or the discharge of my duties to the College must be declared.³

1. A conflict with my duty to the College may arise because I hold the following offices related to denturism (appointed or elected).
2. A conflict with my duty to the College may arise because I, or any trustee or any person on my behalf, own or possess, directly or indirectly, the following interests related to denturism.
3. A conflict of interest with my duty to the College could arise because I receive financial remuneration (either for services performed by me, as an owner or part owner, trustee, or employee or otherwise) from the following sources related to denturism.
4. Other than what is disclosed above, I have considered whether I have any relationships or interests that could compromise, or be perceived to compromise, my ability to exercise judgment or decision-making independently and objectively with a view to the best interests of the College and listed them below.

before that date. If you are a newly elected and previously served as an elected Council member for nine consecutive years, at least three years must have passed by any time between the election date and the 120th day immediately before that date. See [subsections \(ii\)\(f\) and \(iv\) of section 13.01 \(“Eligibility to Run for Election”\) in the College’s by-laws.](#)

³ A conflict of interest exists where a reasonable person would conclude that a Council or Committee member’s personal or financial interest may affect their judgment or how they discharge their duties to the College. A conflict of interest may be real, perceived, actual, potential, direct, or indirect.



MISSION STATEMENT

The mission of the College of Denturists of Ontario is to regulate and govern the profession of Denturism in the public interest.



MANDATE AND OBJECTIVES

Under the *Regulated Health Professions Act 1991*, the duty of each College is to serve and protect the public interest by following the objects of the legislation. The objects of the College of Denturists are:

1. To regulate the practice of the profession and to govern the members in accordance with the health profession Act, this Code and the *Regulated Health Professions Act, 1991* and the regulations and by-laws.
2. To develop, establish and maintain standards of qualification for persons to be issued certificates of registration.
3. To develop, establish and maintain programs and standards of practice to assure the quality of the practice of the profession.
4. To develop, establish and maintain standards of knowledge and skill and programs to promote continuing evaluation, competence and improvement among the members.
 - 4.1 To develop, in collaboration and consultation with other Colleges, standards of knowledge, skill and judgment relating to the performance of controlled acts common among health professions to enhance inter-professional collaboration, while respecting the unique character of individual health professions and their members.
5. To develop, establish and maintain standards of professional ethics for the members.
6. To develop, establish and maintain programs to assist individuals to exercise their rights under this Code and the *Regulated Health Professions Act, 1991*.
7. To administer the health profession Act, this Code and the *Regulated Health Professions Act, 1991* as it relates to the profession and to perform the other duties and exercise the other powers that are imposed or conferred on the College.
8. To promote and enhance relations between the College and its members, other health profession colleges, key stakeholders, and the public.
9. To promote inter-professional collaboration with other health profession colleges.
10. To develop, establish, and maintain standards and programs to promote the ability of members to respond to changes in practice environments, advances in technology and other emerging issues.
11. Any other objects relating to human health care that the Council considers desirable. 1991, c. 18, Sched. 2, s. 3 (1); 2007, c. 10, Sched. M, s. 18; 2009, c. 26, s. 24 (11).



115th Council Meeting Teleconference

Held via Zoom

June 14, 2024 – 10:00 a.m. to 4:00 p.m.

MINUTES

<u>Members Present:</u>	Lileath Claire, Public Appointee	➤ President
	Garnett A. D. Pryce, Denturist	➤ Vice President
	Majid Ahangaran, Denturist	
	Abdelatif (Latif) Azzouz, Denturist	
	Kristine Bailey, Public Appointee	
	Avneet Bhatia, Public Appointee	
	Norbert Gieger, Denturist	
	Elizabeth (Beth) Gorham-Matthews, Denturist	
	Aisha Hasan, Public Appointee	
	Franklin Parada, Denturist	
	Gaganjot Singh, Public Appointee	
<u>Absent:</u>	Michael Bakshy, Public Appointee	
	Annie Chu, Denturist	
<u>Legal Counsel:</u>	Rebecca Durcan, Steinecke, Maciura and LeBlanc	
<u>Guests:</u>	Cathi Mietkiewicz, Mietkiewicz Law	
	Deanna Williams, Dundee Consulting Group Ltd.	
<u>Staff:</u>	Roderick Tom-Ying, Registrar and CEO	
	Megan Callaway, Manager, Council and Corporate Services	
	Tera Goldblatt, Manager, Quality Assurance and Sexual Abuse Liaison	
	Meghan Houlton, Manager, Qualifying Examinations & Strategic Initiatives	
	Catherine Mackowski, Manager, Professional Conduct	

1. Call to Order

The President called the meeting to order at 10:02 a.m.

2. Land Acknowledgement

We acknowledge that the land we are meeting on is the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee

and the Wendat peoples and is now home to many diverse First Nations, Inuit and Métis peoples. We also acknowledge that Toronto is covered by Treaty 13 with the Mississaugas of the Credit.

3. Approval of Agenda

MOTION: To approve the Agenda as presented.

MOVED: E. Gorham-Matthews

SECONDED: G. Pryce

CARRIED

4. Declaration of Conflicts

Comments on conflict of interest were made by Ms. Rebecca Durcan, College Counsel, Steinecke, Maciura and LeBlanc. The Conflict-of-Interest Register was provided, and no conflicts specific to the agenda were declared.

5. College Mission and Mandate

The President drew Council members' attention to the College Mandate and the College Mission, which were provided.

6. Consent Agenda

MOTION: To approve the Consent Agenda as presented.

MOVED: N. Gieger

SECONDED: A. Azzouz

CARRIED

7. Governance Initiative

Ms. Deanna Williams presented a proposed work plan for the governance initiative for 2024 and beyond, including creating a Competency Profile for Council and Committees. A discussion took place.

MOTION: To direct staff to work with Deanna Williams in drafting a competency profile.

MOVED: N. Gieger

SECONDED: K. Bailey

CARRIED

8. In-Camera Meeting of Council

MOTION: To move the meeting in camera.

MOVED: E. Gorham-Matthews

SECONDED: A. Azzouz

CARRIED

Pursuant to section 7(2)(d) of the Health Professions Procedural Code, being Schedule 2 to the *Regulated Health Professions Act, 1991*, the meeting was moved in camera at 11:09 a.m. and ex camera at 11:28 a.m.

9. Registrar's Report

The Registrar provided an update on operational activities of the College which occurred since the last meeting of Council and the Financial Report for the period of April 1 to April 30, 2024.

10. Election Results – Districts 1, 6, 7 & 8

The Registrar reported the results of elections held in Districts 1, 6, 7 & 8, and that a by-election will be called for District 1.

11. 2024 Professional Misconduct Regulation Approved

The Registrar provided an overview of changes to the Professional Misconduct Regulation.

A scheduled lunch break was held from 12:19 to 1:00 p.m.

12. Standard of Practice – Advertising and Clinic Names

Ms. Cathi Mietkiewicz introduced the proposed Standard of Practice: Advertising and Clinic Names based on the recent changes to the Professional Misconduct Regulation. A discussion took place, and it was noted that the consultation timeframe will be shortened due to the regulation changes coming into force on July 1, 2024.

MOTION: MOTION: To approve the updated Standard of Practice for Advertising and Clinic Names for public and stakeholder consultation that concludes Tuesday, June 25, 2024.

MOVED: N. Gieger

SECONDED: E. Gorham-Matthews

CARRIED

MOTION: To rescind the Clinic Name Policy and Clinic Name Guidelines effective July 1, 2024.

MOVED: G. Pryce

SECONDED: A. Azzouz

CARRIED

MOTION: To permit the Executive Committee to meet on behalf of Council to review any

feedback received from the consultation period and approve the Standard of Practice: Advertising and Clinic Names and accompanying guidelines for implementation July 1, 2024.

MOVED: N. Gieger
SECONDED: K. Bailey

CARRIED

MOTION: To move the meeting in camera.

MOVED: A. Azzouz
SECONDED: N. Gieger

CARRIED

Pursuant to section 7(2)(e) of the Health Professions Procedural Code, being Schedule 2 to the *Regulated Health Professions Act, 1991*, the meeting was moved in camera at 1:26 p.m. and ex camera at 2:09 p.m.

13. Discontinuing Services and Refusing Treatment Guidelines Update

The Registrar introduced proposed changes to the Guidelines on Discontinuing Services and Refusing Treatment based on the recent changes to the Professional Misconduct Regulation.

MOTION: To approve the revised Guidelines for Discontinuing Services and Refusing Treatment.

MOVED: A. Azzouz
SECONDED: F. Parada

CARRIED

14. Record Keeping Standard of Practice, Guidelines, and Unique Identifier

Ms. Tera Goldblatt introduced proposed changes to the Record Keeping Standard of Practice and Record Keeping Guidelines, and provided an overview of the results of the 60-day stakeholder consultation. A discussion took place regarding the removal of prescriptive requirements around choosing a unique identifier.

MOTION: To approve the updated draft Record Keeping Standard of Practice and Record Keeping Guidelines for immediate implementation.

MOVED: N. Gieger
SECONDED: A. Azzouz

CARRIED

15. Updating Language Proficiency Policy – Pearson Language Test

The Registrar introduced proposed amendments to the Language Proficiency Requirements Policy with the addition of the Pearson Test of English approved by Immigration, Refugees and

Citizenship Canada (IRCC). It was noted that, pursuant to the *Pandemic and Emergency Preparedness Act, 2022*, any language proficiency tests that are approved by the IRCC must be acceptable by health regulators in their use for applicants demonstrating proficiency in the official languages of Canada.

MOTION: To adopt the proposed amendments to the Language Proficiency Requirements Policy as brought forward by the Registration Committee.

MOVED: G. Pryce

SECONDED: N. Gieger.

CARRIED

16. Other Business

No other business was raised.

17. Next Meeting Date(s)

The following upcoming meeting dates were provided for information:

- 116th Council Meeting – Friday, September 6, 2024 (virtual)
- CNAR 2024 Conference (Ottawa) – October 7-9, 2024
- 117th Council Meeting – Friday, December 13, 2024 (virtual)

18. Adjournment

MOTION: That the meeting be adjourned.

MOVED: A. Azzouz

SECONDED: F. Parada

CARRIED

The meeting was adjourned at 2:30 p.m.

Lileath Claire
President

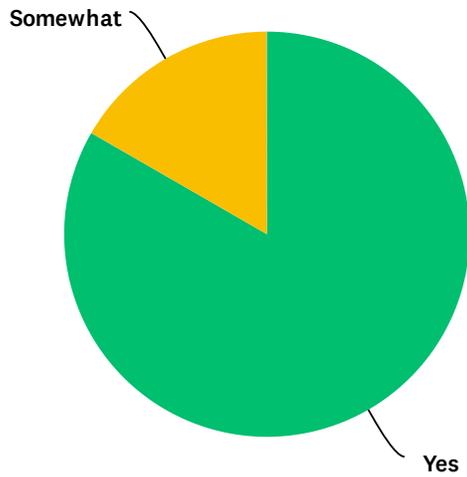
Date

Roderick Tom-Ying
Registrar and CEO

Date

Q1 I received appropriate, supportive information for this Council meeting.

Answered: 6 Skipped: 0

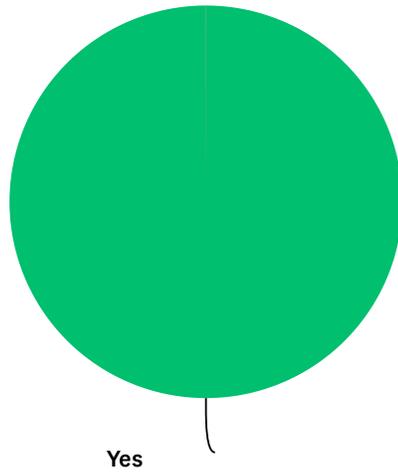


ANSWER CHOICES	RESPONSES
Yes	83.33% 5
No	0.00% 0
Somewhat	16.67% 1
Don't Know	0.00% 0
TOTAL	6

#	COMMENTS	DATE
1	While the meeting package was very comprehensive, in a few cases it was unclear specifically what was being requested of Council so that Council members could take that into consideration during pre meeting preparation.	6/14/2024 4:15 PM

Q2 I received this supportive information in a timely manner.

Answered: 6 Skipped: 0

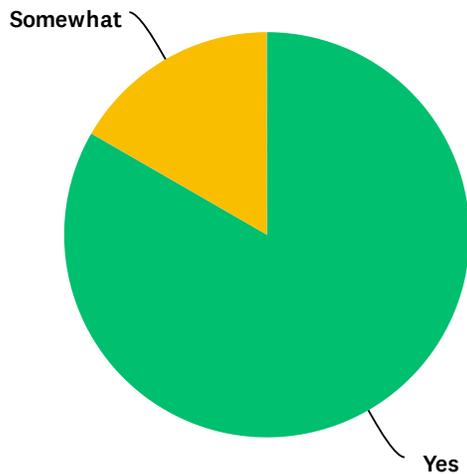


ANSWER CHOICES	RESPONSES	
Yes	100.00%	6
No	0.00%	0
Somewhat	0.00%	0
Don't Know	0.00%	0
TOTAL		6

#	COMMENTS	DATE
	There are no responses.	

Q3 I was prepared for this meeting.

Answered: 6 Skipped: 0



Council Meeting Feedback Survey
115th Council Meeting - June 14, 2024

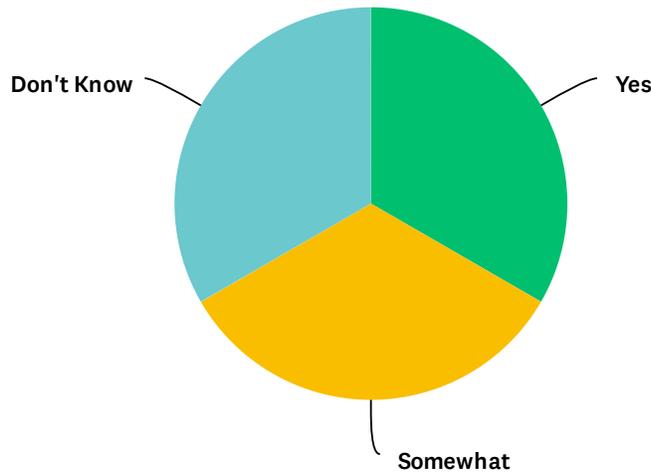
Agenda Item 6.2

ANSWER CHOICES	RESPONSES	
Yes	83.33%	5
No	0.00%	0
Somewhat	16.67%	1
Don't Know	0.00%	0
TOTAL		6

#	COMMENTS	DATE
	There are no responses.	

Q4 All Council members appeared prepared for this meeting.

Answered: 6 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	33.33%	2
No	0.00%	0
Somewhat	33.33%	2
Don't Know	33.33%	2
TOTAL		6

#	COMMENTS	DATE
1	The materials provided are comprehensive and voluminous. I wonder if everyone reads all of them. As well, because there is so much and very details, it doesn't leave much room for discussion. It is a 2-edged sword proving too much or too little to creative a good discussion.	6/17/2024 1:28 PM
2	It felt like participation by if you only?	6/14/2024 5:05 PM
3	Questions and commentary came from several members, however, a few remained silent.	6/14/2024 4:15 PM

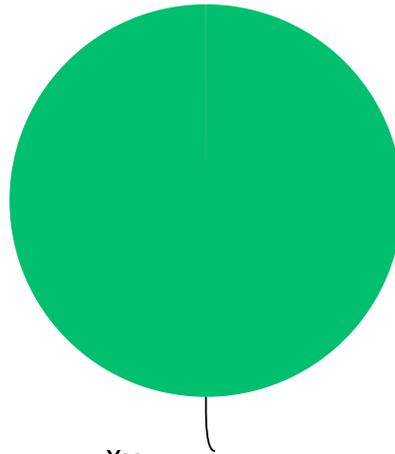
Q5 List any additional supports or resources that would have helped you better prepare for this meeting.

Answered: 2 Skipped: 4

#	RESPONSES	DATE
1	I am not sure. The volume is high and a ZOOM meeting of 5 hours is a lot.	6/17/2024 1:28 PM
2	Maybe estimated time for each agenda item. In order to better prepare for the time management of the meeting overall.	6/14/2024 4:15 PM

Q6 This meeting was effective and efficient.

Answered: 6 Skipped: 0

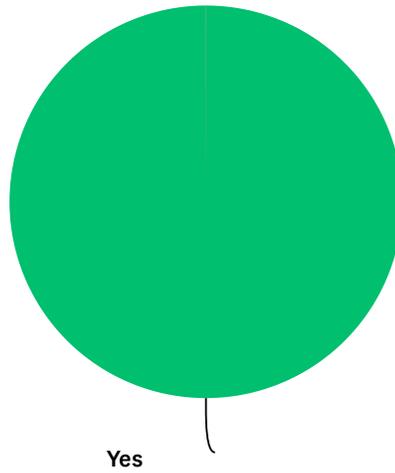


ANSWER CHOICES	RESPONSES	
Yes	100.00%	6
No	0.00%	0
Somewhat	0.00%	0
Don't Know	0.00%	0
TOTAL		6

#	COMMENTS	DATE
1	Other than way too long, it was run efficiently with materials to support the discussion.	6/17/2024 1:28 PM

Q7 The objectives of this meeting were achieved.

Answered: 6 Skipped: 0

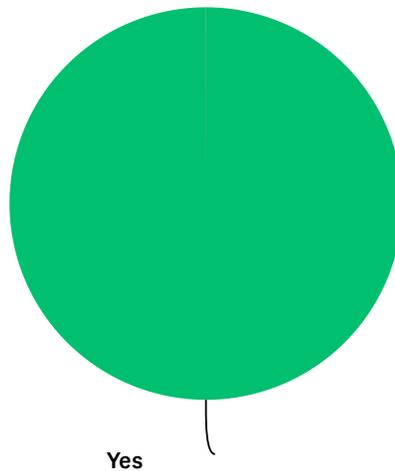


ANSWER CHOICES	RESPONSES	
Yes	100.00%	6
No	0.00%	0
Somewhat	0.00%	0
Don't Know	0.00%	0
TOTAL		6

#	COMMENTS	DATE
	There are no responses.	

Q8 The President chaired the meeting in a manner that enhanced Council's performance and decision-making.

Answered: 6 Skipped: 0



Council Meeting Feedback Survey
115th Council Meeting - June 14, 2024

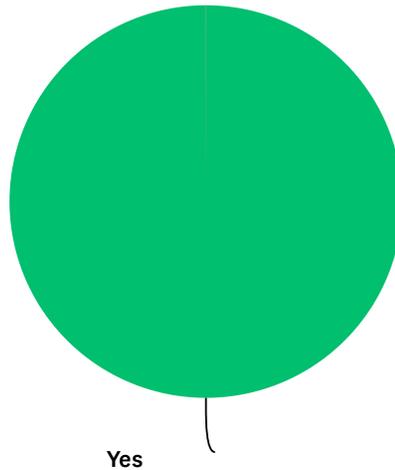
Agenda Item 6.2

ANSWER CHOICES	RESPONSES	
Yes	100.00%	6
No	0.00%	0
Somewhat	0.00%	0
Don't Know	0.00%	0
TOTAL		6

#	COMMENTS	DATE
	There are no responses.	

Q9 I felt comfortable participating in the Council discussions.

Answered: 6 Skipped: 0

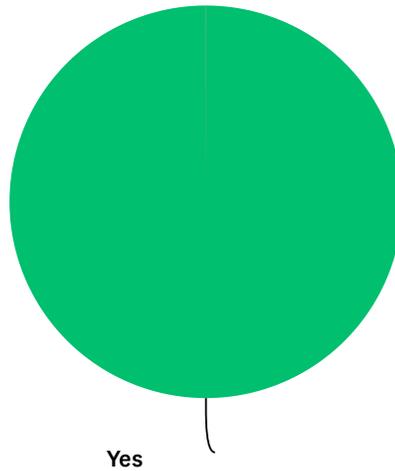


ANSWER CHOICES	RESPONSES	
Yes	100.00%	6
No	0.00%	0
Somewhat	0.00%	0
Don't Know	0.00%	0
TOTAL		6

#	COMMENTS	DATE
	There are no responses.	

Q10 The public interest was considered in all discussions.

Answered: 6 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	100.00%	6
No	0.00%	0
Somewhat	0.00%	0
Don't Know	0.00%	0
TOTAL		6

#	COMMENTS	DATE
1	It was present in all materials provided.	6/17/2024 1:28 PM

Q11 List two strengths of this meeting.

Answered: 5 Skipped: 1

#	RESPONSES	DATE
1	A lot of material was covered effectively. The consent agenda helped in reducing the amount of "discussion" based material.	6/17/2024 1:28 PM
2	Good preparation, efficient communication	6/14/2024 6:37 PM
3	Preparation was very well planned and executed. Staff presented complicated objectives in a cohesive manner	6/14/2024 5:05 PM
4	- Transparency in discussions - Engagement of participants	6/14/2024 4:15 PM
5	We were given options, if we needed more time to decide. Very good points and conversations.	6/14/2024 3:19 PM

Q12 List two ways in which the technical aspects of this meeting could have been improved.

Answered: 4 Skipped: 2

Council Meeting Feedback Survey
115th Council Meeting - June 14, 2024

Agenda Item 6.2
DATE

#	RESPONSES	DATE
1	None	6/17/2024 1:28 PM
2	Technical aspects were more than adequate	6/14/2024 5:05 PM
3	Encouraging members who are unable to attend to send in 'Regrets'	6/14/2024 4:15 PM
4	N/a	6/14/2024 3:19 PM

Q13 List two ways in which Council meetings could be improved.

Answered: 3 Skipped: 3

#	RESPONSES	DATE
1	I am not sure as there is a lot of material. Part of the meeting is consent, then policy, then strategic. Could the policy side of the meetings be more streamlined?	6/17/2024 1:28 PM
2	Training, guidance on engagement / participation of all members (focus on Public members).	6/14/2024 4:15 PM
3	I enjoyed the 40 minute break, but maybe we can do 30 minutes instead.	6/14/2024 3:19 PM

Q14 Additional Comments

Answered: 1 Skipped: 5

#	RESPONSES	DATE
1	Keep it up	6/14/2024 6:37 PM

Q15 Other Questions that Council should be asking in a feedback survey?

Answered: 0 Skipped: 6

#	RESPONSES	DATE
	There are no responses.	



COMMITTEE REPORT TO COUNCIL

Name of Committee: **Executive Committee**

Reporting Date: **September 6, 2024**

Number of Meetings since
last Council Meeting: **2**

The Executive Committee met twice since its last report to Council on June 14, 2024.

On June 27, 2024, the Committee reviewed public and stakeholder consultation feedback regarding proposed amendments to the Standard of Practice: Advertising and Clinic Names, and approved amendments to the Standard as presented.

On July 26, 2024, the Committee reviewed and approved an agreement with a government relations professional to support the Scope of Practice Working Group.

Respectfully submitted by Ms. Lileath Claire
Chair of the Executive Committee



COMMITTEE REPORT TO COUNCIL

Name of Committee: **Inquiries, Complaints and Reports Committee**

Reporting Date: **September 6, 2024**

Number of Meetings since
last Council Meeting: **1**

Role of the Committee

The Inquiries, Complaints and Reports Committee supports the College’s commitment to the public interest in safe, competent, and ethical care and service. It receives and considers complaints and reports concerning the practice and conduct of Registered Denturists.

Executive Summary

Since the June 2024 Council meeting, the ICRC has considered 5 complete investigations and made final dispositions in 5 matters.

Decisions Finalized:

Complaints	5
Registrar’s Reports	0
Total	5

Dispositions (some cases may have multiple dispositions or multiple members)

No Further Action	5
-------------------	---

Practice Issues (identified by ICRC at the time the decision is made)

** Some cases may not have a Secondary Issue*

Practice Issue	Primary Issue	Secondary Issue
Professional Judgement	1	
Relationship with patient	1	
Communication	2	1

Inquiries, Complaints and Reports Committee Report to Council

September 6, 2024

Cases Considered by the Committee:

Complaints	5
Registrar's Reports	0

New Files Received during this period:

Complaints	7
Registrar's Reports	0

HPARB appeals

Total Appeals pending	4
-----------------------	---

Respectfully submitted by Ms. Kris Bailey
 Chair of the Inquiries, Complaints and Reports Committee



COMMITTEE REPORT TO COUNCIL

Name of Committee: **Discipline Committee**

Reporting Date: **September 6, 2024**

Number of Meetings since
last Council Meeting: **0, 2 hearing days**

Introduction: Role of the Committee

The Discipline Committee supports the College's commitment to the public to address concerns about practice and conduct.

Executive Summary

Since the June 14, 2024, Council meeting, a Panel of the Discipline Committee participated in an ongoing hearing. The Discipline Committee did not meet for a formal meeting.

A. Panel Activities

1. The Panel met for an ongoing hearing on July 18, 2024 and August 1, 2024. These hearings are expected to continue through fall 2024 and early 2025.

Respectfully submitted by Ms. Elizabeth (Beth) Gorham-Mathews
Chair of the Discipline Committee



COMMITTEE REPORT TO COUNCIL

Name of Committee: **Fitness to Practice Committee**

Reporting Date: **September 6, 2024**

Number of Meetings since
last Council Meeting: **0**

Activities during the quarter:

There was no activity to report in this quarter.

Respectfully submitted by Mr. Norbert Gieger
Chair of the Fitness to Practise Committee



COMMITTEE REPORT TO COUNCIL

Name of Committee: **Patient Relations Committee**

Reporting Date: **September 6, 2024**

Number of Meetings since
last Council Meeting: **0**

Activities during the quarter:

There was no activity to report in this quarter.

Respectfully submitted by Mr. Avneet Bhatia
Chair of the Patient Relations Committee



COMMITTEE REPORT TO COUNCIL

Name of Committee: **Quality Assurance Committee**

Reporting Date: **September 6, 2024**

Number of Meetings since
last Council Meeting: **0**

Role of the Committee

The Quality Assurance Committee considers Peer & Practice Assessment reports as an indicator of whether a member's knowledge, skill and judgement meet the Standards of Practice for a Registered Denturist. The Committee also monitors member compliance with the Continuing Professional Development (CPD) program and develops tools, programs, and policies for the College's Quality Assurance Program.

Activities during the quarter:

The Quality Assurance Committee has not met this quarter.

Respectfully submitted by Mr. Abdelatif (Latif) Azzouz
Chair of the Quality Assurance Committee



COMMITTEE REPORT TO COUNCIL

Name of Committee: **Registration Committee**

Reporting Date: **September 6, 2024**

Number of Meetings since
last Council Meeting: **2**

Activities during the Quarter:

The Registration Committee met 2 times since its last report to Council on June 14, 2024, on the following dates:

- June 17th, 2024
- August 8th, 2024

During these meetings, the Registration Committee considered 2 new academic assessments, both of which were approved by the Committee.

Respectfully submitted by Ms. Elizabeth Gorham-Matthews
Chair of the Registration Committee



COMMITTEE REPORT TO COUNCIL

Name of Committee: **Qualifying Examination Committee**

Reporting Date: **September 6, 2024**

Number of Meetings since
last Council Meeting: **1**

Activities during the Quarter:

The Qualifying Examination Committee has met once since its last report to Council on June 14, 2024.

At their July 29, 2024 meeting, the Qualifying Examination Committee reviewed the item analysis prepared by Dr. Anthony Marini. In his analysis, there were 14 items from the OSCE exam that were presented to the Committee for further review, of which 3 items were deleted to ensure the validity of the candidate's scores. Items identified as problematic were presented and reviewed by the Committee for deletion or kept in scoring.

Examination results were released on August 16, 2024. Candidates who were unsuccessful on the MCQ and/or OSCE components of the QE were provided with a detailed performance report.

June 2024 Multi-Jurisdictional MCQ Qualifying Examination

The College of Denturists of Ontario along with the College of Alberta Denturists, and the British Columbia College of Oral Health Professions hosted a common Multi-Jurisdictional MCQ examination for the June 2024 administration.

The MCQ examination was administered remotely in an online format with remote proctoring, on June 11, 2024.

A total of 82 candidates attempted the examination. Of the 82 candidates, 58 candidates were from Ontario, 16 candidates were from Alberta, and 8 candidates were from British Columbia.

June 2024 MJMCQ Results

June 2024	New	Repeat	Total
Number of candidates	67	15	82
Number of successful candidates	49	**	49
Pass rate (expressed as a percentage of all candidates)	59.8%		
Pass rate (expressed as a percentage of all <u>new</u> candidates only)	73.1%		

**reportable data sets of 3 or less will not be published to protect the privacy of candidates.

June 2024 OSCE Qualifying Examination

The College hosted its June OSCE examination on June 22 & 23, 2024 at the David Braley Health Centre in Hamilton, ON. A total of 56 candidates attempted the examination.

June 2024 OSCE Results

June 2024	New	Repeat	Total
Number of candidates	43	13	56
Number of successful candidates	28	4	32
Pass rate (expressed as a percentage of all candidates)	57.1%		
Pass rate (expressed as a percentage of all <u>new</u> candidates only)	65.1%		

**reportable data sets of 3 or less will not be published to protect the privacy of candidates.

Respectfully submitted by Mr. Abdelatif (Latif) Azzouz
 Chair of the Qualifying Examination Committee



COMMITTEE REPORT TO COUNCIL

Name of Committee: **Qualifying Examination Appeals Committee**

Reporting Date: **September 6, 2024**

Number of Meetings since
last Council Meeting: **0**

Activities during the Quarter:

The Qualifying Examination Appeals Committee has not met since its last report to Council on June 14, 2024.

The June 2024 Qualifying Examinations appeals deadline is Friday, September 6, 2024. The Qualifying Examination Appeals Committee will be meeting in mid-September to review all appeals received.

Respectfully submitted by Mr. Gaganjot Singh
Chair of the Qualifying Examination Committee



To: **Council**

From: **Lileath Claire, President**

Date: **September 6, 2024**

Subject: **President's Report**

I am pleased to provide this report to Council, representing significant accomplishments of the College, since the last Council meeting on June 14, 2024.

Professional Misconduct Regulation

I am excited to announce that the College of Denturists of Ontario has successfully implemented a new version of the Professional Misconduct Regulation, effective July 1, 2024. This update replaces the previous regulations from 2007 and introduces enhanced standards aimed at safeguarding the public. The revised regulations embody the principles of right touch regulation, balancing regulatory measures with the level of risk to the public, and focusing on outcomes and public safety.

This achievement represents a major milestone for the College. On behalf of the Council, I extend our congratulations and appreciation to our Registrar Roderick Tom-Ying and College Staff for their dedication to advancing the College's mission in the public interest and enhancing public trust.

Scope of Practice Working Group

The Scope of Practice Working Group, comprising the CDO in partnership with the DAO and the DGO, continues to collaboratively review the scope of practice for the profession and potentially make arguments for modernization. Recently, the Executive Committee approved the engagement of a Government Relations Professional to assist the group in clearly articulating its objectives and vision to the Government of Ontario.

This Government Relations Professional will aid in refining proposed amendments to ensure they reflect increased collaboration within the oral healthcare team, enhance the efficiency of care delivery, and optimize the expertise of oral health professionals. Their support will be instrumental in finalizing the list of proposed changes for submission to the Ministry.

Annual External Audit for the year ending March 31, 2024

Preparations are underway for the external audit of the College's financial statements for the fiscal year ending March 31, 2024. This audit will cover the statement of financial position, as well as the

President's Report to Council

statements of operations, changes in net assets, and cash flows, including notes and significant accounting policies.

A key priority in this process is managing the risk of fraud, as mandated by Canadian Auditing Standards. Council members are required to disclose any knowledge of actual, suspected, or alleged fraud from the past fiscal year. Your cooperation in this important matter is greatly appreciated.

Canadian Network of Agencies for Regulation (CNAR) Regulatory Conference October 2024 - Ottawa

The CNAR conference, the largest Canadian regulatory event tailored for our sector, is an invaluable opportunity for Council members, both professional and public, to engage with Canada's national, provincial, and territorial regulatory organizations. This conference offers a platform for exposure to diverse areas of professional regulation.

I look forward to sharing information and gaining new insights into regulatory excellence alongside my fellow Council members in Ottawa.

PRIVATE AND CONFIDENTIAL

June 21, 2024

Mr. Roderick Tom-Ying
Registrar and CEO
College of Denturists of Ontario
365 Bloor Street East
Suite 1606
Toronto, Ontario
M4W 3L4

Ms. Lileath Claire
President
College of Denturists of Ontario
365 Bloor Street East
Suite 1606
Toronto, Ontario
M4W 3L4

re: College of Denturists of Ontario (the "College")

Dear Mr. Tom-Ying and Ms. Claire:

The purpose of this letter (the "Agreement") is to confirm the understanding between the College of Denturists of Ontario and Hilborn LLP (the "Firm") in respect of our engagement to audit the financial statements of the College of Denturists of Ontario for the year ended March 31, 2024, which comprise the statement of financial position as at March 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Objective, Scope and Limitations

Our audit will be conducted with the objective of forming and expressing our opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Our statutory function as auditor of the College is to report to the Council by expressing an opinion on the annual financial statements of the College. We will conduct our audit in accordance with Canadian generally accepted auditing standards.

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. 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.

An auditor conducting an audit in accordance with Canadian generally accepted auditing standards obtains reasonable assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error. It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of:

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Objective, Scope and Limitations (continued)

- (a) factors such as use of judgment, and the use of testing of the data underlying the financial statements;
- (b) inherent limitations of internal control; and
- (c) the fact that much of the audit evidence available to the auditor is persuasive rather than conclusive in nature.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material fraud. While effective internal control reduces the likelihood that misstatements will occur and remain undetected, it does not eliminate that possibility. For these reasons, we cannot guarantee that fraud, error and illegal acts, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to the preparation and fair presentation of the financial statements by management 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 internal control of the College. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

Reporting

Unless unanticipated difficulties are encountered, our report will be substantially in the following form. If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance.

Independent Auditor's Report

To the Council of the College of Denturists of Ontario

Opinion

We have audited the financial statements of the College of Denturists of Ontario (the "College"), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2024, 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.

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Reporting (continued)

Independent Auditor's Report (continued)

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 Auditor's 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, other than the financial statements and our auditor's report thereon, in the annual report.

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 identified above 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.

We obtained the annual report prior to the date of our auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in our auditor's report. 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 ability of the College 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 financial reporting process of the College.

Auditor's 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 auditor's 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 the financial statements.

College of Denturists of Ontario
 Toronto, Ontario
 June 21, 2024

Reporting (continued)

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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 internal control of the College.
- 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 ability of the College to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Toronto, Ontario
 Date

Chartered Professional Accountants
 Licensed Public Accountants

Our Responsibilities

We will perform our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements present fairly, in all material respects, the financial position, operations, changes in net assets and cash flows of the College in accordance with Canadian accounting standards for not-for-profit organizations. Accordingly, we will plan and perform our audit to provide reasonable, but not absolute, assurance of detecting fraud and errors, including illegal acts, which have a material effect on the financial statements taken as a whole.

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Our Responsibilities (continued)

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Accordingly, except for information that is in or enters the public domain, we will not provide any third party with confidential information concerning the affairs of the College without the prior consent of the College, unless required to do so by legal authority, or the Chartered Professional Accountants of Ontario Code of Professional Conduct.

We have considered the relationships between us and the College (including related entities) that, in our professional judgment, may reasonably be thought to bear on our independence. We confirm our independence with respect to the College.

The objective of our audit is to obtain reasonable assurance that the financial statements are free of material misstatement. However, if we identify any of the following matters, they will be communicated to the appropriate level of management:

- (a) misstatements, resulting from error, other than trivial errors;
- (b) fraud or any information obtained that indicates that fraud may exist;
- (c) any evidence obtained that indicates that an illegal or possibly illegal act has occurred;
- (d) significant deficiencies in the design or implementation of internal control to prevent and detect fraud or error; and
- (e) related party transactions identified by us that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

The matters communicated will be those that we identify during the course of our audit. Audits do not usually identify all matters that may be of interest to management in discharging its responsibilities. The type and significance of the matter to be communicated will determine the level of management to which the communication is directed.

We will consider the internal control of the College to identify types of potential misstatements, consider factors that affect the risks of material misstatement, and design the nature, timing and extent of audit procedures to be executed. This consideration will not be sufficient to enable us to render an opinion on the effectiveness of the internal control of the College.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledges and understands that they are responsible for:

Financial statements

- (a) the preparation and fair presentation of the financial statements of the College in accordance with Canadian accounting standards for not-for-profit organizations;

Management's Responsibilities (continued)

Completeness of information

- (b) providing us with complete financial records and related data, and copies of all minutes of meetings of Council and committees of Council;
- (c) providing us with information relating to any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements;
- (d) providing us with information relating to any illegal or possibly illegal acts, and all facts related thereto;
- (e) providing us with information regarding all related parties and related party transactions;
- (f) providing us with any additional information that we may request from management for the purpose of this audit;
- (g) providing us with unrestricted access to persons within the College from whom we determine it necessary to obtain audit evidence;

Fraud and error

- (h) designing, implementing, and maintaining internal control that management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- (i) providing us with an assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- (j) providing us with information relating to fraud or suspected fraud affecting the College involving:
 - (i) management;
 - (ii) employees who have significant roles in internal control; or
 - (iii) others, where the fraud could have a non-trivial effect on the financial statements;
- (k) providing us with information relating to any allegations of fraud or suspected fraud affecting the financial statements of the College as communicated by employees, former employees, regulators or others;
- (l) communicating its belief that the effects of any uncorrected financial statement misstatements, including misstatements related to financial statement presentation and disclosure, aggregated during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole;

Recognition, measurement and disclosure

- (m) providing us with its assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the financial statements;

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Management's Responsibilities (continued)

Recognition, measurement and disclosure (continued)

- (n) providing us with details of any plans or intentions that may affect the carrying value or classification of assets or liabilities;
- (o) providing us with information relating to the measurement and disclosure of transactions with related parties;
- (p) providing us with an assessment of all areas of measurement uncertainty known to management that are required to be disclosed in accordance with Canadian accounting standards for not-for-profit organizations;
- (q) providing us with information relating to claims and possible claims, whether or not they have been discussed with legal counsel of the College;
- (r) providing us with information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which the College is contingently liable;
- (s) providing us with information on whether the College has satisfactory title to assets, whether liens or encumbrances on assets exist, or whether assets are pledged as collateral;
- (t) providing us with information relating to compliance with aspects of contractual agreements that may affect the financial statements;
- (u) providing us with information concerning subsequent events; and

Written confirmation of significant representations

- (v) providing us with written confirmation of significant representations communicated to us during the engagement on matters that are:
 - i) directly related to items that are material, either individually or in aggregate, to the financial statements;
 - ii) not directly related to items that are material to the financial statements but are significant, either individually or in aggregate, to the audit engagement; and
 - iii) relevant to your judgments or estimates that are material, either individually or in aggregate, to the financial statements.

If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.

We will communicate any misstatements identified during the audit engagement other than those that are clearly trivial. We request that management correct all the misstatements communicated.

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Terms and Conditions

Use of Personal Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our audit engagement. Our services are provided on the basis that:

1. You represent to us that management has obtained any required consents for the collection, use and disclosure to us of personal information required under applicable privacy legislation; and
2. We will hold all personal information in compliance with our Privacy Policy, which is viewable on our website at www.hilbornca.com.

Use and Distribution of Our Report

Our independent auditor's report on the financial statements will be issued solely for the use of the College and those to whom our independent auditor's report is specifically addressed by us. We make no representations of any kind to any third party in respect of the financial statements and we accept no responsibility for their use by any third party.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to in writing by us.

Reproduction of Our Report

If reproduction or publication of our independent auditor's report (or reference to our independent auditor's report) is planned in an annual report or other document, including electronic filings or posting of the annual report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the independent auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either the full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the audited financial statements.

Working Papers

The working papers, files, other materials, reports and work created, developed or performed by our Firm during the course of the engagement are the property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Terms and Conditions (continued)

Working Papers (continued)

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any damage or loss incurred by you in connection with your use of them.

We retain all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations and by Firm policy, our client files must periodically be reviewed by CPA Ontario practice inspectors and other file quality reviewers to ensure that we are adhering to professional and Firm standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice

Except as outlined in this letter, this audit engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the College. Such services, if requested, would be provided under a separate agreement.

Other Services

In addition to the audit services referred to above, we may, as allowed by our provincial Code of Professional Conduct, provide other services (for example, preparation of special reports or other reporting services) as required. Management will provide the information necessary to complete these other services. Management is responsible for filing all reports with the appropriate authorities on a timely basis. We will discuss such services with you prior to undertaking any work and will establish an appropriate fee arrangement with you before incurring any costs.

Governing Legislation

This Agreement is subject to and governed by the laws of the Province of Ontario. The Province of Ontario will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this Agreement and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

Fees at Regular Billing Rates

Our fees for the audit engagement described above will be based on our regular billing rates plus direct out-of-pocket expenses and applicable HST and are due when invoices are rendered.

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Terms and Conditions (continued)

Costs of Responding to Government Information Requests, etc.

If, with respect to this audit engagement or related services, we are required as a result of actions or demands placed upon or initiated by the College, government regulation, subpoena, or other legal process to produce our working papers, or to respond to information requests, such work will be outside the scope of this audit engagement. We will discuss such matters with you prior to undertaking any work and will establish an appropriate fee arrangement with you before incurring any costs.

Communications

You agree that in connection with this audit engagement, we may communicate with you or others via telephone, facsimile, post, courier, email, and other means. As all communications may be intercepted or otherwise communicated to an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee.

Termination

Management acknowledges and understands that failure to fulfill its obligations as set out in this Agreement will result, upon written notice, in the termination of this Agreement.

Either party may terminate this Agreement for any reason upon providing written notice to the other party not less than 30 calendar days before the effective date of termination. If early termination takes place, the College shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit engagement or are unable to come to a conclusion on the financial statements, we may withdraw from the engagement before issuing our audit report, or we may issue a denial of assurance on the financial statements. If this occurs, we will communicate the reasons and provide details.

Other Matters

Neither party to this Agreement will directly or indirectly agree to assign, transfer or sell to anyone any claim against the other party arising out of this Agreement, except that the College may assign its rights to any such claim to its insurer.

Hilborn LLP is a limited liability partnership. The individuals involved in the audit engagement and related services will be partners, employees and agents of the partnership. The total aggregate liability of Hilborn LLP and any of its partners, employees and agents for all claims, losses, liabilities and damages as a result of breach of contract, tort (including negligence), or otherwise, arising from any professional services performed or not performed by Hilborn LLP or by any of its partners, employees and agents for you, shall be limited to the amount of professional liability insurance available for your claim. You further acknowledge and agree that this provision may be pleaded as a complete estoppel to any claim by you for damages in excess of the foregoing amount.

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Other Matters (continued)

Our liability shall be several and not joint and several. We shall only be liable for our proportionate share of any loss or damage, based on our contribution relative to the others' contributions. In addition, we will not be liable in any event for consequential, incidental, indirect, punitive, exemplary, aggravated or special damages, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

We will use all reasonable efforts to complete the audit engagement as described in this Agreement within the agreed upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by the College of its obligations.

Conclusion

This Agreement reflects the entire agreement between the College and Hilborn LLP relating to the services described herein and supersedes any previous proposals, correspondence and understandings, whether written or oral. The agreements of the College and Hilborn LLP contained herein shall survive the completion or termination of this Agreement.

Acknowledgement

Please confirm your agreement with the above terms by signing a copy of this Agreement in the space provided and return it to us.

We are pleased to have this opportunity to serve you and assure you that this audit engagement will be given our close attention.

Yours very truly,



Chartered Professional Accountants

I.B. MacKenzie/cj

The services and terms set out above are as agreed.

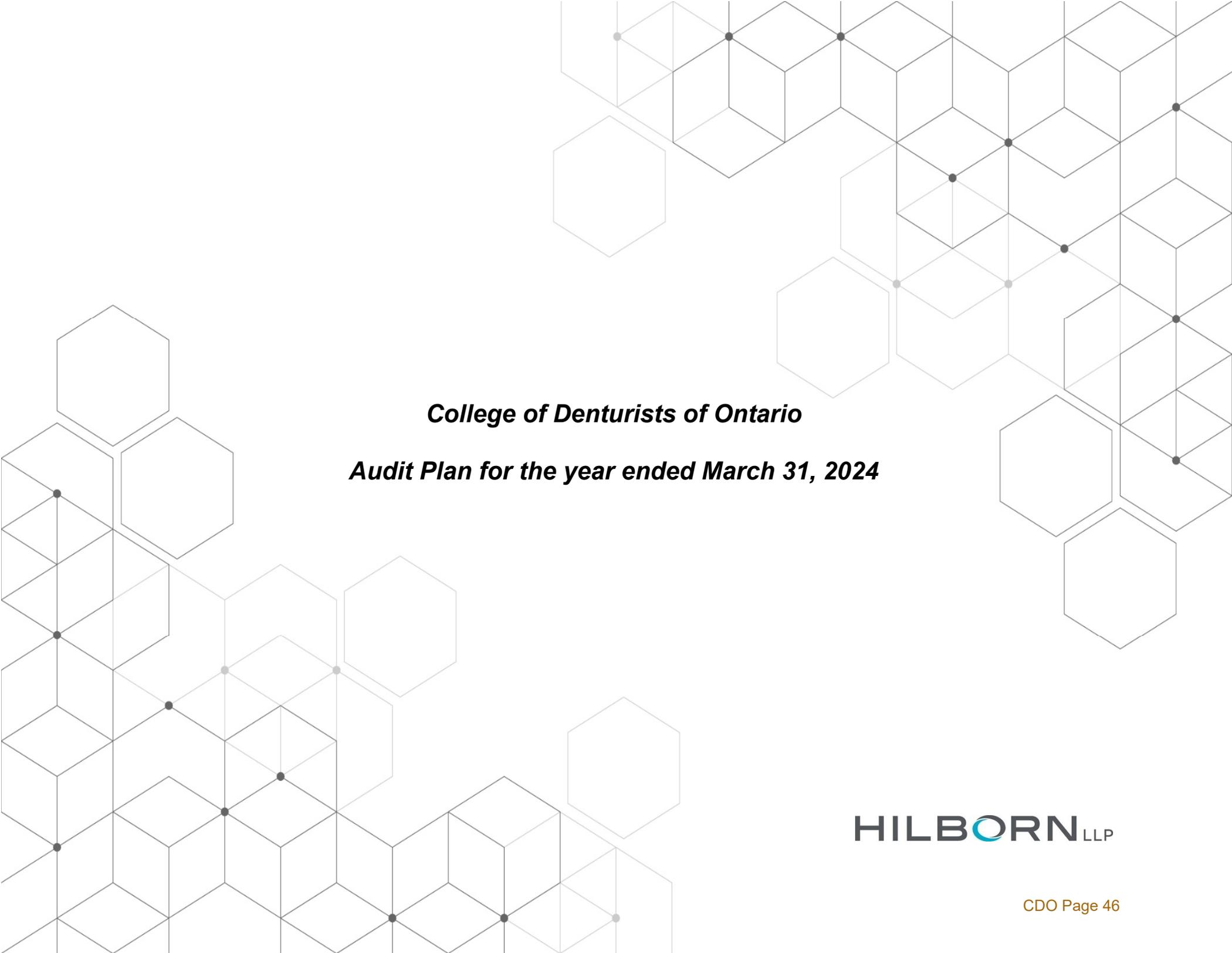
College of Denturists of Ontario



Mr. Roderick Tom-Ying, Registrar and CEO



Ms. Lileath Claire, President



College of Denturists of Ontario
Audit Plan for the year ended March 31, 2024

HILBORN^{LLP}

A message from Blair MacKenzie to the Council

I am pleased to present our audit plan for the financial statements of the College of Denturists of Ontario (the “College”) for the year ended March 31, 2024.

Our audit plan is designed to highlight and explain key issues, which we believe to be relevant to the audit and to initiate effective two-way communication with the Council regarding our audit. This will assist you in understanding the terms of the engagement; our proposed audit strategy and the level of responsibility assumed by Hilborn LLP under Canadian Auditing Standards (“CAS”).

This communication has been prepared to comply with the requirements outlined in CAS 260, *Communication with those Charged with Governance*. The information in this document is intended solely for the use of the Council and management and should not be distributed to others without our consent.

We hope our audit plan is of assistance to you, and I look forward to discussing it in detail as well as any other matters that you may consider appropriate.



Blair MacKenzie CPA, CA
Managing Partner
Hilborn LLP
June 21, 2024

“We are committed to open communication through early, meaningful dialogue.”



Contents

Executive Summary	3
Materiality	4
Risk of Fraud	5
Independence	6
Audit Approach	7-8
Regulatory Health Colleges – College Performance Measurement Framework	9
How We Deliver High-Quality Audits	10
Audit Timeline	11
Required Communications	12
Appendices	
Appendix A – Engagement Letter	
Appendix B – Management Representations Letter	

Your client service team

Blair MacKenzie, CPA, CA
 Engagement Partner
bmackenzie@hilbornca.com

Geoff Clute, MASc, MBA
 Principal
gclute@hilbornca.com

Cassidy Johnson, CPA
 Supervisor
cjohnson@hilbornca.com

“At Hilborn, we make it our mission to maintain solid relationships with our clients. We value open, honest communication, and we listen carefully to what matters to you most.

Executive Summary



Objective

Our objective is to express an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The performance of this audit does not relieve management or those charged with governance of their responsibilities. Our engagement letter, contained in Appendix A, contains discussion regarding our responsibilities and your responsibilities.



Materiality

Materiality has been calculated based on qualitative and quantitative factors. Materiality is \$75,000 for the year ended March 31, 2024.

Our materiality calculation is preliminary. In the event that actual results vary significantly from those used to calculate materiality, we will communicate these changes to you in our audit findings communication.



Recently Issued and Adopted Accounting and Auditing Standards

There are no recently issued accounting or auditing standards that impact the College.



Fraud Discussion and Other Inquiries

We are not currently aware of fraud affecting the College. If you are aware of actual, suspected or alleged fraud affecting the College, we request that you provide us with this information. See page 5 for further discussions related to fraud.

Please bring to our attention any significant matters of which you are aware, including but not limited to:

- Business risks;
- Non-compliance with laws and regulations;
- Significant communications with external parties such as regulatory authorities, suppliers and legal counsel.



Independence

We are independent. We have complied with relevant ethical requirements regarding independence. We will communicate all relationships and matters that may reasonably be thought to bear on our independence, if any, and where applicable, related safeguards.



Audit Approach

Our audit is risk-based in design. See pages 7-8 for significant risks and areas of focus.

Materiality

Materiality is used to scope the audit, identify risks of material misstatement and evaluate the level at which we think misstatements will reasonably influence the economic decisions of users of the financial statements. The calculation of materiality considers both quantitative and qualitative factors.

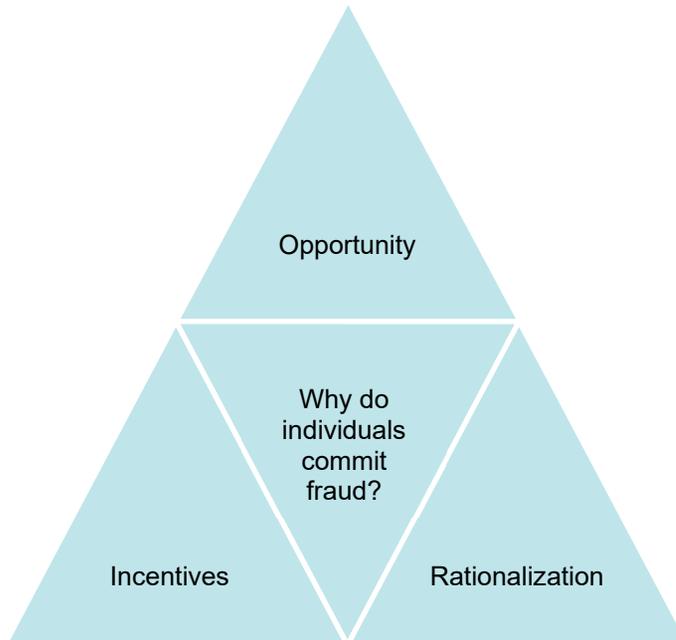
Materiality determination	Comments	Amount
Overall materiality	Overall materiality is based on the users of the financial statements and is calculated with reference to quantitative and qualitative factors.	\$75,000
Performance materiality	Performance materiality is used to reduce (to an acceptably low level) the probability that the aggregate of uncorrected/undetected misstatements exceeds overall materiality and is calculated as 75% of overall materiality.	\$56,000
Trivial misstatements	The threshold for misstatements that would be clearly trivial to the overall financial statements. It is calculated as 10% of performance materiality.	\$6,000

We will communicate, in our audit findings communication, any uncorrected audit misstatements identified and any material corrected misstatements identified that we think are relevant to the responsibility of the Council to oversee the financial reporting of the College.

Risk of Fraud

Canadian Auditing Standards require us to discuss fraud risk with the College on an annual basis. We will have detailed fraud discussions with management during the course of the audit. We inquire with you about your views on fraud; whether you have knowledge of fraud, either actual, suspected or alleged, including those involving management, including what fraud detection or protection measures are in place?

At the conclusion of the audit, we will request written representations from management that they have disclosed to us management’s fraud risk assessment and their knowledge of actual, suspected or alleged fraud affecting the College.



“The fraud triangle is commonly used by auditors to explain the motivation behind an individual’s decision to commit fraud.”

- Corporate Finance Institute

Definitions

Opportunity refers to circumstances that allow fraud to occur such as weak internal controls, poor tone at the top and inadequate accounting policies.

Incentives or pressures refer to an individual’s mindset towards committing fraud. Examples of incentives include bonuses that are based on financial metrics or personal incentives such as wanting to earn more money.

Rationalization refers to the individual’s justification for committing fraud. Common examples of rationalization include an individual that is spiteful towards their manager or employer and feeling as if there are no other solutions.

Independence

We last communicated our independence to you through our audit findings communication dated November 28, 2023. We have remained independent since that date and through the date of this communication.

The following table explains the threats to independence identified by us and the safeguards put in place to eliminate or reduce the threats to an acceptably low level.

Identified threat	Safeguard	Why effective
Self-review	<ul style="list-style-type: none"> - Independent reviews of the financial statements by Hilborn LLP as well as by management and the Council. 	Provides an objective evaluation of the significant judgments made and the conclusions reached by the engagement team.
Objectivity and familiarity threats	<ul style="list-style-type: none"> - Emphasis on exercising professional skepticism throughout the audit by the Engagement Partner and audit team. 	Results in an audit carried out with a respectful, but questioning mindset to dispel any perceived familiarity threats.
Provision of non-assurance services	<ul style="list-style-type: none"> - We obtain pre-approval of all services from management and the Council. - We obtain management’s acknowledgement of its responsibility for the results of the work performed by us regarding non-assurance services, if any. 	<p>No services beyond the audit have been provided.</p> <p>We do not make any management decisions or assume any responsibility for such decisions.</p>

Audit Approach

Our overall audit strategy involves extensive partner and manager involvement in all aspects of the planning and execution of the audit. We will perform a risk-based audit, which allows us to focus our audit effort on significant risks and other areas that may be of concern to management and those charged with governance.

At this time we predict our audit will be conducted virtually through the use of a dedicated secure portal through which the information needs of each party will be addressed. We anticipate no significant disruptions to the audit process or to the quality of the audit evidence we will obtain.

If there are any areas where you would like to request additional procedures to be performed, please let us know.

Internal Control

Our audit includes gaining an understanding of internal control. We use this understanding to determine the nature, timing and extent of our audit procedures. We will communicate any significant deficiencies in internal control that we identify. Our consideration of internal controls will not be sufficient to enable us to render an opinion on the effectiveness of internal control over financial reporting.

Significant Risks

Risk Area	Why	Our Audit Approach
Revenue recognition	This is a presumed fraud risk for all entities under Canadian Auditing Standards.	Our audit methodology incorporates the required procedures in the CASs to address this risk. We design and execute tests of details and analytical procedures to reduce the risk of a material misstatement to an acceptably low level.

Risk Area	Why	Our Audit Approach
Management override of controls	This is a presumed fraud risk for all entities under Canadian Auditing Standards. We have not identified any specific additional risks of management override relating to this audit.	We perform testing over journal entries and other adjustments, review estimates and evaluate the rationale of significant or unusual transactions. We incorporate an element of unpredictability in the nature, timing and extent of our audit procedures.

Other Areas of Focus

Other significant areas	Audit response
Deferred registration fees	Analytical and variance review, review of registration fees received in the current fiscal year on account of the registration year ending in the next fiscal year
Complaints and discipline	Review case continuity reconciliation, average cost determination and amounts accrued for open cases, retrospective analysis and cost analytical procedures
Expenses / Accounts Payable	Perform a search for unrecorded liabilities (cut-off) and perform analytical procedures. Obtain an understanding of initiatives undertaken by the College which may require accrual of expenses. Understand management’s expectations for current year operations. Analyze and vouch certain expense accounts and review allocation of expenses. Perform tests of predictive nature. Confirm reported facts, circumstances and transaction terms.

Regulatory Health Colleges – College Performance Measurement Framework

The College Performance Measurement Framework (“CPMF”) was developed collaboratively by the Ministry of Health, health regulatory colleges, members of the public and subject matter experts to strengthen the accountability and oversight of Ontario’s health regulatory colleges. Each college posts its completed CPMF Reporting tool on its website.

The CPMF requires colleges to report on five domains, most of which are unrelated to the financial statement audit. However, to reinforce the importance of developing and implementing a formal reserve policy, the CPMF requires each college to report on its financial reserve policy under Domain 2: Resources, Measure 4.1, and evidence the following:

The College:

- i. has a “financial reserve policy” that sets out the level of reserves the College needs to build and maintain in order to meet its legislative requirements in case there are unexpected expenses and/or a reduction in revenue, and
- ii. possesses the level of reserve set out in its “financial reserve policy”.

The CPMF requires the College to confirm whether the “financial reserve policy” has been validated by a financial auditor.

When an auditor is associated with information outside of the audited financial statements, the auditor is required to perform certain procedures. If the College has not established a formal financial reserve policy, then we will assist the College in developing a formal financial reserve policy, and we will determine whether the College’s reserves are in accordance with the formal policy at March 31, 2024, so that this question may be responded to positively. We will communicate the results of these procedures to you in our Audit Findings Communication.

We request that any information with respect to the auditor’s validation of the College’s financial reserve policy be discussed with us prior to submission.

How We Deliver High-Quality Audits



Robust testing



Collaborative people



Training & performance evaluation



Two-way communication



Extensive industry experience



Engagement quality reviews



Timely deliverables



Internal Monitoring

Audit Timeline

The following schedule outlines the anticipated timing of the audit of the financial statements of the College.

Audit Timeline	Date
Deliver the audit plan to the Council	June 2024
Perform year-end fieldwork	Late June, July 2024
Review audit results with management	TBD
Present our audit findings to the Council	Early December 2024
Approval of financial statements by the Council	Early December 2024
Release the financial statements	Following approval by the Council

Required Communications

In accordance with Canadian Auditing Standards, there are a number of communications that are required in connection with an audit relevant to those charged with governance’s oversight of the financial reporting process. Those communications will primarily be written in the form of our Audit Plan and Audit Findings communication. We may also communicate orally through discussions. The table below indicates the nature of the communications and when you can expect to receive the communication.

Pre-audit and planning stage	Execution, conclusion and reporting stages
Auditor’s responsibilities	Significant findings or issues arising from the audit*
Auditor independence	Significant difficulties, if any, encountered*
Planning and timing of the audit	Qualitative aspects of the significant accounting policies and disclosures
Matters related to fraud*	Subsequent events and going concern matters
Non-compliance with laws and regulations*	Written representations requested from management
Expected form of the Auditor’s Report and management representations letter *	Significant deficiencies in internal control*

*Indicates communications that may occur during the pre-audit/planning phase of the audit and/or at the conclusion of the audit, or at the time at which we identify such matters, based on our judgment. Management will provide us in writing with confirmation of significant representations provided during the engagement (see Appendix B for draft management representations letter).

APPENDIX A

PRIVATE AND CONFIDENTIAL

June 21, 2024

Mr. Roderick Tom-Ying
Registrar and CEO
College of Denturists of Ontario
365 Bloor Street East
Suite 1606
Toronto, Ontario
M4W 3L4

Ms. Lileath Claire
President
College of Denturists of Ontario
365 Bloor Street East
Suite 1606
Toronto, Ontario
M4W 3L4

re: College of Denturists of Ontario (the "College")

Dear Mr. Tom-Ying and Ms. Claire:

The purpose of this letter (the "Agreement") is to confirm the understanding between the College of Denturists of Ontario and Hilborn LLP (the "Firm") in respect of our engagement to audit the financial statements of the College of Denturists of Ontario for the year ended March 31, 2024, which comprise the statement of financial position as at March 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Objective, Scope and Limitations

Our audit will be conducted with the objective of forming and expressing our opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

Our statutory function as auditor of the College is to report to the Council by expressing an opinion on the annual financial statements of the College. We will conduct our audit in accordance with Canadian generally accepted auditing standards.

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. 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.

An auditor conducting an audit in accordance with Canadian generally accepted auditing standards obtains reasonable assurance that the financial statements taken as a whole are free of material misstatement, whether caused by fraud or error. It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of:

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Objective, Scope and Limitations (continued)

- (a) factors such as use of judgment, and the use of testing of the data underlying the financial statements;
- (b) inherent limitations of internal control; and
- (c) the fact that much of the audit evidence available to the auditor is persuasive rather than conclusive in nature.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material fraud. While effective internal control reduces the likelihood that misstatements will occur and remain undetected, it does not eliminate that possibility. For these reasons, we cannot guarantee that fraud, error and illegal acts, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to the preparation and fair presentation of the financial statements by management 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 internal control of the College. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

Reporting

Unless unanticipated difficulties are encountered, our report will be substantially in the following form. If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance.

Independent Auditor's Report

To the Council of the College of Denturists of Ontario

Opinion

We have audited the financial statements of the College of Denturists of Ontario (the "College"), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2024, 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.

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Reporting (continued)

Independent Auditor's Report (continued)

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 Auditor's 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, other than the financial statements and our auditor's report thereon, in the annual report.

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 identified above 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.

We obtained the annual report prior to the date of our auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in our auditor's report. 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 ability of the College 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 financial reporting process of the College.

Auditor's 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 auditor's 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 the financial statements.

College of Denturists of Ontario
 Toronto, Ontario
 June 21, 2024

Reporting (continued)

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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 internal control of the College.
- 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 ability of the College to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Toronto, Ontario
 Date

Chartered Professional Accountants
 Licensed Public Accountants

Our Responsibilities

We will perform our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements present fairly, in all material respects, the financial position, operations, changes in net assets and cash flows of the College in accordance with Canadian accounting standards for not-for-profit organizations. Accordingly, we will plan and perform our audit to provide reasonable, but not absolute, assurance of detecting fraud and errors, including illegal acts, which have a material effect on the financial statements taken as a whole.

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Our Responsibilities (continued)

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Accordingly, except for information that is in or enters the public domain, we will not provide any third party with confidential information concerning the affairs of the College without the prior consent of the College, unless required to do so by legal authority, or the Chartered Professional Accountants of Ontario Code of Professional Conduct.

We have considered the relationships between us and the College (including related entities) that, in our professional judgment, may reasonably be thought to bear on our independence. We confirm our independence with respect to the College.

The objective of our audit is to obtain reasonable assurance that the financial statements are free of material misstatement. However, if we identify any of the following matters, they will be communicated to the appropriate level of management:

- (a) misstatements, resulting from error, other than trivial errors;
- (b) fraud or any information obtained that indicates that fraud may exist;
- (c) any evidence obtained that indicates that an illegal or possibly illegal act has occurred;
- (d) significant deficiencies in the design or implementation of internal control to prevent and detect fraud or error; and
- (e) related party transactions identified by us that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

The matters communicated will be those that we identify during the course of our audit. Audits do not usually identify all matters that may be of interest to management in discharging its responsibilities. The type and significance of the matter to be communicated will determine the level of management to which the communication is directed.

We will consider the internal control of the College to identify types of potential misstatements, consider factors that affect the risks of material misstatement, and design the nature, timing and extent of audit procedures to be executed. This consideration will not be sufficient to enable us to render an opinion on the effectiveness of the internal control of the College.

Management's Responsibilities

Our audit will be conducted on the basis that management acknowledges and understands that they are responsible for:

Financial statements

- (a) the preparation and fair presentation of the financial statements of the College in accordance with Canadian accounting standards for not-for-profit organizations;

Management's Responsibilities (continued)

Completeness of information

- (b) providing us with complete financial records and related data, and copies of all minutes of meetings of Council and committees of Council;
- (c) providing us with information relating to any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements;
- (d) providing us with information relating to any illegal or possibly illegal acts, and all facts related thereto;
- (e) providing us with information regarding all related parties and related party transactions;
- (f) providing us with any additional information that we may request from management for the purpose of this audit;
- (g) providing us with unrestricted access to persons within the College from whom we determine it necessary to obtain audit evidence;

Fraud and error

- (h) designing, implementing, and maintaining internal control that management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- (i) providing us with an assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- (j) providing us with information relating to fraud or suspected fraud affecting the College involving:
 - (i) management;
 - (ii) employees who have significant roles in internal control; or
 - (iii) others, where the fraud could have a non-trivial effect on the financial statements;
- (k) providing us with information relating to any allegations of fraud or suspected fraud affecting the financial statements of the College as communicated by employees, former employees, regulators or others;
- (l) communicating its belief that the effects of any uncorrected financial statement misstatements, including misstatements related to financial statement presentation and disclosure, aggregated during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole;

Recognition, measurement and disclosure

- (m) providing us with its assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the financial statements;

Management's Responsibilities (continued)

Recognition, measurement and disclosure (continued)

- (n) providing us with details of any plans or intentions that may affect the carrying value or classification of assets or liabilities;
- (o) providing us with information relating to the measurement and disclosure of transactions with related parties;
- (p) providing us with an assessment of all areas of measurement uncertainty known to management that are required to be disclosed in accordance with Canadian accounting standards for not-for-profit organizations;
- (q) providing us with information relating to claims and possible claims, whether or not they have been discussed with legal counsel of the College;
- (r) providing us with information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which the College is contingently liable;
- (s) providing us with information on whether the College has satisfactory title to assets, whether liens or encumbrances on assets exist, or whether assets are pledged as collateral;
- (t) providing us with information relating to compliance with aspects of contractual agreements that may affect the financial statements;
- (u) providing us with information concerning subsequent events; and

Written confirmation of significant representations

- (v) providing us with written confirmation of significant representations communicated to us during the engagement on matters that are:
 - i) directly related to items that are material, either individually or in aggregate, to the financial statements;
 - ii) not directly related to items that are material to the financial statements but are significant, either individually or in aggregate, to the audit engagement; and
 - iii) relevant to your judgments or estimates that are material, either individually or in aggregate, to the financial statements.

If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.

We will communicate any misstatements identified during the audit engagement other than those that are clearly trivial. We request that management correct all the misstatements communicated.

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Terms and Conditions

Use of Personal Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our audit engagement. Our services are provided on the basis that:

1. You represent to us that management has obtained any required consents for the collection, use and disclosure to us of personal information required under applicable privacy legislation; and
2. We will hold all personal information in compliance with our Privacy Policy, which is viewable on our website at www.hilbornca.com.

Use and Distribution of Our Report

Our independent auditor's report on the financial statements will be issued solely for the use of the College and those to whom our independent auditor's report is specifically addressed by us. We make no representations of any kind to any third party in respect of the financial statements and we accept no responsibility for their use by any third party.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to in writing by us.

Reproduction of Our Report

If reproduction or publication of our independent auditor's report (or reference to our independent auditor's report) is planned in an annual report or other document, including electronic filings or posting of the annual report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the independent auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either the full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the audited financial statements.

Working Papers

The working papers, files, other materials, reports and work created, developed or performed by our Firm during the course of the engagement are the property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Terms and Conditions (continued)

Working Papers (continued)

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any damage or loss incurred by you in connection with your use of them.

We retain all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations and by Firm policy, our client files must periodically be reviewed by CPA Ontario practice inspectors and other file quality reviewers to ensure that we are adhering to professional and Firm standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice

Except as outlined in this letter, this audit engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the College. Such services, if requested, would be provided under a separate agreement.

Other Services

In addition to the audit services referred to above, we may, as allowed by our provincial Code of Professional Conduct, provide other services (for example, preparation of special reports or other reporting services) as required. Management will provide the information necessary to complete these other services. Management is responsible for filing all reports with the appropriate authorities on a timely basis. We will discuss such services with you prior to undertaking any work and will establish an appropriate fee arrangement with you before incurring any costs.

Governing Legislation

This Agreement is subject to and governed by the laws of the Province of Ontario. The Province of Ontario will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this Agreement and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

Fees at Regular Billing Rates

Our fees for the audit engagement described above will be based on our regular billing rates plus direct out-of-pocket expenses and applicable HST and are due when invoices are rendered.

College of Denturists of Ontario
Toronto, Ontario
June 21, 2024

Terms and Conditions (continued)

Costs of Responding to Government Information Requests, etc.

If, with respect to this audit engagement or related services, we are required as a result of actions or demands placed upon or initiated by the College, government regulation, subpoena, or other legal process to produce our working papers, or to respond to information requests, such work will be outside the scope of this audit engagement. We will discuss such matters with you prior to undertaking any work and will establish an appropriate fee arrangement with you before incurring any costs.

Communications

You agree that in connection with this audit engagement, we may communicate with you or others via telephone, facsimile, post, courier, email, and other means. As all communications may be intercepted or otherwise communicated to an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee.

Termination

Management acknowledges and understands that failure to fulfill its obligations as set out in this Agreement will result, upon written notice, in the termination of this Agreement.

Either party may terminate this Agreement for any reason upon providing written notice to the other party not less than 30 calendar days before the effective date of termination. If early termination takes place, the College shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit engagement or are unable to come to a conclusion on the financial statements, we may withdraw from the engagement before issuing our audit report, or we may issue a denial of assurance on the financial statements. If this occurs, we will communicate the reasons and provide details.

Other Matters

Neither party to this Agreement will directly or indirectly agree to assign, transfer or sell to anyone any claim against the other party arising out of this Agreement, except that the College may assign its rights to any such claim to its insurer.

Hilborn LLP is a limited liability partnership. The individuals involved in the audit engagement and related services will be partners, employees and agents of the partnership. The total aggregate liability of Hilborn LLP and any of its partners, employees and agents for all claims, losses, liabilities and damages as a result of breach of contract, tort (including negligence), or otherwise, arising from any professional services performed or not performed by Hilborn LLP or by any of its partners, employees and agents for you, shall be limited to the amount of professional liability insurance available for your claim. You further acknowledge and agree that this provision may be pleaded as a complete estoppel to any claim by you for damages in excess of the foregoing amount.

College of Denturists of Ontario
 Toronto, Ontario
 June 21, 2024

Other Matters (continued)

Our liability shall be several and not joint and several. We shall only be liable for our proportionate share of any loss or damage, based on our contribution relative to the others' contributions. In addition, we will not be liable in any event for consequential, incidental, indirect, punitive, exemplary, aggravated or special damages, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

We will use all reasonable efforts to complete the audit engagement as described in this Agreement within the agreed upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by the College of its obligations.

Conclusion

This Agreement reflects the entire agreement between the College and Hilborn LLP relating to the services described herein and supersedes any previous proposals, correspondence and understandings, whether written or oral. The agreements of the College and Hilborn LLP contained herein shall survive the completion or termination of this Agreement.

Acknowledgement

Please confirm your agreement with the above terms by signing a copy of this Agreement in the space provided and return it to us.

We are pleased to have this opportunity to serve you and assure you that this audit engagement will be given our close attention.

Yours very truly,



Chartered Professional Accountants

I.B. MacKenzie/cj

The services and terms set out above are as agreed.

College of Denturists of Ontario



Mr. Roderick Tom-Ying, Registrar and CEO



Ms. Lileath Claire, President

APPENDIX B

College of Denturists of Ontario

365 Bloor Street East, Suite 1606, Toronto, Ontario, M4W 3L4

Hilborn LLP
Chartered Professional Accountants
401 Bay Street, Suite 3100
P.O. Box 49
Toronto, Ontario
M5H 2Y4

Dear Sirs/Madams:

This representation letter is provided in connection with your audit of the financial statements of the College of Denturists of Ontario (the "College") for the year ended March 31, 2024, for the purpose of expressing a conclusion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

We acknowledge that we are responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for the design, implementation and maintenance of internal controls to prevent and detect fraud and error. We understand that your audit was planned and conducted in accordance with Canadian generally accepted auditing standards so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to detect fraud, shortages, errors or other irregularities, should any exist.

Certain representations in this letter are described as being limited to matters that are material. An item is considered material, regardless of its monetary value, if it is probable that its omission from or misstatement in the financial statements would influence the decision of a reasonable person relying on the financial statements.

We confirm, to the best of our knowledge and belief, having made such inquiries as we consider necessary for the purpose of informing ourselves as of TBD, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 21, 2024.
2. The financial statements referred to above include the statement of financial position as at March 31, 2024 and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. These financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2024, 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.

3. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls to enable us to prepare financial statements that are free from material misstatement, whether due to fraud or error. We are not aware of any significant deficiencies in internal control of the College.
4. We have reviewed and approved the adjusting journal entries and trial balance.
5. The financial statements have been produced by you, and we have designated someone in management with the suitable skill, knowledge and financial expertise to accept responsibility for the preparation of the financial statements. We hereby approve the financial statements for issuance.

Going Concern

6. The financial statements have been prepared on a going concern basis, which we believe to be appropriate and consistent with our assessment of the College.

Completeness of Information

7. We have made available to you all financial records and related data and all minutes of the meetings of Council and committees of Council through TBD.
8. All transactions have been recorded in the accounting records and are reflected in the financial statements.
9. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.
10. We are unaware of any violations or possible violations of laws or regulations, including illegal and possibly illegal acts, the effects of which should be considered for disclosure in the financial statements or as the basis of recording a contingent loss.
11. We are aware of the environmental laws and regulations that impact the College and we are in compliance. There are no known environmental liabilities that have not been accrued for or disclosed in the financial statements.
12. We have disclosed to you the identity of all known related parties and all related party relationships and transactions, including guarantees, non-monetary transactions and transactions for no consideration. We have appropriately accounted for and disclosed such relationships and transactions in the financial statements in accordance with Canadian accounting standards for not-for-profit organizations.
13. We have disclosed all material non-monetary transactions or transactions for no consideration undertaken by the College.

Fraud and Error

14. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

15. We have no knowledge of fraud or suspected fraud affecting the College involving management; employees who have significant roles in internal control; or others, where the fraud could have a material effect on the financial statements.
16. We have no knowledge of any allegations of fraud or suspected fraud affecting the College's financial statements as communicated by employees, former employees, analysts, regulators or others.
17. There are no uncorrected financial statement misstatements or uncorrected presentation and disclosure departures

Recognition, Measurement and Disclosure

18. We believe that the significant assumptions used by us in making accounting estimates, including those relating to fair value measurements included and disclosed in the financial statements, are reasonable and appropriate in the circumstances.
19. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
20. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
21. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
22. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
23. The College has satisfactory title to all assets, and there are no liens or encumbrances on the College's assets, nor has any asset been pledged except as disclosed in the financial statements.
24. We have disclosed to you, and the College has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

25. There have been no events subsequent to the date of the financial statements through to the date of this letter that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and the related notes.

Yours very truly,

College of Denturists of Ontario



Mr. Roderick Tom-Ying, Registrar and CEO

DRAFT





Registrar's Updates

Since the last meeting of Council on June 14th, 2024:

- Professional Misconduct Regulation in Force July 1, 2024
 - Three live webinar sessions hosted
 - Email communication pieces sent
 - Dedicated webpage launched
- Signed MOU with Ministry of Colleges and Universities, Superintendent of Career Colleges – Information Sharing re: Accreditation of Career Colleges
- June 11 – MCQ Examination
- June 17-19 - Oxford College On-Site Accreditation Survey Completed
- June 21–23 - OSCE Examination
- August 1 – Denturism Association of Canada Conference – Multi-Jurisdictional Examination Presentation attended by Alberta & Saskatchewan Denturism Registrars, Chief Examiner, Psychometrician
- October 2 - Ordre des denturologistes du Québec 50th Anniversary
- October 7 - 9 - CNAR Conference Ottawa





The Road Ahead – Strategic Initiatives in 2024

Strategic Initiatives	Project Leads	Council Lead	Progress
Registration Regulation	Registrar & CEO Manager of Registration	Registration Committee	In development with Ministry of Health
Professional Misconduct Regulation	Manager of Professional Conduct External Consultant	Council	Completed
Amalgamation	Registrar & CEO Manager of Council and Corporate Services External Consultant(s)	President Executive Committee	On Hold
Scope of Practice	Registrar & CEO Manager of Examination and Policy External Consultant	Vice-President Working Group – composed of 2 CDO Council Member Delegates	Ongoing
Multi-Jurisdictional OSCE Examination	Manager of Qualifying Examinations Chief Examiner Third-Party Psychometricians Regulators: AB, BC, SK, MB	Chair, Qualifying Examination National Examination Advisory Committee	Ongoing
Accreditation	Manager of Qualifying Examinations Accreditation Canada	Chair, Qualifying Examination	Completed



BRIEFING NOTE

To: **Council**
From: **Roderick Tom-Ying, Registrar and CEO**
Date: **September 6, 2024**
Subject: **Financial Report: April 1, 2024 – July 31, 2024**

Public Interest Rationale

The College of Denturists of Ontario's mandate is to protect the public by ensuring Registered Denturists provide safe, ethical, and competent denturism care and service in Ontario. As part of that mandate, the College Council has the overall responsibility of ensuring prudent financial stewardship of the College's financial resources as part of its core principle of good governance. Implementation of regulatory best practices, strategic planning, performance monitoring, fiscal management, external compliance, and reporting forms some of these core principles. Council must ensure that the College has a fiscally responsible and strategic operating budget each year. As part of this commitment, Council reviews the financials of the CDO on a quarterly basis.

Statement of Operations for period April 1, 2024 – July 31, 2024

The following report provides Council with a forecast of how the 2024-2025 Operating Budget may unfold by the end of fiscal year on March 31, 2025. Due to the extraordinary set of opportunities, circumstances, and events that effected the College over the past few months, it is prudent to examine the Operating Budget and the potential impact these events may have had.

The following took place since the start of the fiscal year on April 1, 2024:

- The College's submitted Professional Misconduct Regulation was accepted and approved by the Government of Ontario to take into force on July 1, 2024.
 - Associated roll out costs including legal guidance, review, consultations, development and hosting of live webinars, development or update of new guidelines, standards of practice and policies.
- The Ministry indicated that work on the submitted Registration Regulation is now taking place for potential 2025 roll out.
- Resignation of a staff member and subsequent onboarding of a new staff member for the examinations and strategic initiatives department.

- Departure of a staff member in the Council and Corporate Services department and renegotiation of a secondment agreement with CDHO to retain a former staff member to backfill this role for the remainder of 2024 until a new staff member can be onboarded.
- An ongoing complex disciplinary file that has exceeded the complaints budget line item.
- The resumption of routine examination candidate levels for the June 2024 exam administration.
- The launch of a Scope of Practice review initiative in collaboration with the two denturism associations, and retention of external professional services for legal, project management, and government relations assistance.
- Previously scheduled initiatives prior to the new developments above including the accreditation of denturism programs across Canada, ongoing development of the multi-jurisdictional examination, and ongoing governance initiatives with external governance consultant.

The following are notes related to the forecast of the Operating Budget until year end.

Revenue	Forecast Notes
Professional Corporation Fees	A slight increase of 3% in revenue expected over the budget.
Registration Fees	No materials changes to report.
Other Fees	An increase of 33% in revenue captured over the budget due to an increase in late renewal fees. The late fees were contemplated after the grace period ended.
Qualifying Examination Fees	<p>Due to the return of normalized levels for candidates attempting the examination for the first time, and in addition to repeat candidates, the College experienced the largest cohort of candidates on record.</p> <p>In total, there were 58 MCQ candidates and 56 OSCE candidates from Ontario.</p> <p>As a result, the forecasted revenue for examination fees is projected to exceed the budget by 24% or \$79,775.00. This is based on the estimate of routine average number of candidates for the upcoming February 2025 exam administration (25 candidates estimated) in addition to revenues already collected to date.</p>
Other Income	<p>This budget line item is forecasted to decrease by 72% due to the loss in revenue from the CDHO secondment agreement. The agreement was renegotiated for the CDO to recall a staff member from the sharing arrangement to assist with stabilizing the College’s operations due to the sudden departure of a staff member.</p> <p>The remaining income forecasted is based on bank interest to be collected and smaller revenue from the secondment agreement.</p>

EXPENDITURES	Forecast Notes
Wages & Benefits	Due to staff transitions and to stabilize the operations of the College, a 5% increase in expenditures for this budget line item is forecasted above what was budgeted.
Professional Development	No changes forecasted.
Professional Fees	No changes forecasted.
Office & General	A slight increase of 3% is forecasted due to an increase in general office expenditures related to the new initiatives undertaken mid-year that were not previously budgeted for.
Rent	No changes forecasted.
Qualifying Examination	Due to operational efficiencies, the College is projecting a potential 20% decrease in examination expenditures related to the hosting of the examinations. The College was able to increase the number of groups in the June 2024 examination and extended the examination day to accommodate the influx of new candidates. The alternative was to host a third track that required 8 additional examination assessors thereby increasing costs.
Council and Committees	Due to the hosting of 3 Council meetings remotely and once in person, this budget line item is projected to decrease by 125% or \$25,000 from what was originally budgeted.
Quality Assurance Peer Circles	No changes forecasted.
Quality Assurance Assessor Expenses	No changes forecasted.
Complaints & Discipline	The College is forecasting at least a 67% increase in expenditures in the complaints budget line item due to a complex matter that is now before the Discipline Committee.
Capital Expenditures	No changes forecasted.

Strategic Initiatives Budget for period April 1, 2024 – July 31, 2024

The Strategic Initiatives Budget was updated up to July 31, 2024.

Since the last report given to Council, expenditures are now captured related to the Scope of Practice Review and implementation costs for the latest Professional Misconduct Regulation. Additional expenses are expected as it relates to ongoing work on the Scope of Practice review, profession on the governance projects and potential roll out of the Registration Regulation for 2025. No other variances are expected.

College of Denturists of Ontario
Statement of Operations (April 1 - July 31, 2024)

YTD Budget to Actual	2024-2025 BUDGET	July 31/24 YTD Totals	YTD as Percentage of Budget	Remainder or In Excess of Budgeted Amount*	Forecast to Year End March 31/25	Percentage Change of Budget
REVENUE						
Professional Corporation Fees	\$ 70,000.00	\$ 72,150.00	103%	\$ 2,150.00*	\$ 72,000.00	3%
Registration Fees	\$ 1,335,400.00	\$ 1,034,735.78	77%	\$ 300,664.22	\$ 1,335,400.00	0%
Other Fees	\$ 4,500.00	\$ 6,701.25	149%	\$ 2,201.25*	\$ 6,700.00	33%
Qualifying Examination Fees	\$ 250,000.00	\$ 229,775.00	92%	\$ 20,225.00	\$ 329,775.00	24%
Other Income	\$ 110,000.00	\$ 43,136.38	39%	\$ 66,863.62	\$ 64,000.00	-72%
TOTAL REVENUE	\$ 1,769,900.00	\$ 1,386,498.41	78%	\$ 383,401.59	\$ 1,807,875.00	2%
EXPENDITURES						
Wages & Benefits	\$ 693,000.00	\$ 241,728.70	35%	\$ 451,271.30	\$ 728,000.00	5%
Professional Development	\$ 70,000.00	\$ 30,771.90	44%	\$ 39,228.10	\$ 70,000.00	0%
Professional Fees	\$ 140,000.00	\$ 37,916.86	27%	\$ 102,083.14	\$ 140,000.00	0%
Office & General	\$ 165,000.00	\$ 85,229.53	52%	\$ 79,770.47	\$ 170,000.00	3%
Rent	\$ 151,300.00	\$ 41,921.32	28%	\$ 109,378.68	\$ 151,300.00	0%
Qualifying Examination	\$ 300,000.00	\$ 97,015.03	32%	\$ 202,984.97	\$ 250,000.00	-20%
Council and Committees	\$ 45,000.00	\$ 2,658.00	6%	\$ 42,342.00	\$ 20,000.00	-125%
Quality Assurance						
QA Peer Circles	\$ 30,000.00	\$ 443.75	1%	\$ 29,556.25	\$ 30,000.00	0%
QA Assessor Expenses	\$ 35,000.00	\$ 4,452.63	13%	\$ 30,547.37	\$ 35,000.00	0%
Complaints & Discipline						
Complaints	\$ 40,000.00	\$ 92,725.17	232%	\$ 52,725.17*	\$ 120,000.00	67%
Discipline	\$ 30,000.00	\$ 12,459.50	42%	\$ 17,540.50	\$ 30,000.00	0%
Capital Expenditures	\$ 15,000.00	\$ 4,828.35	32%	\$ 10,171.65	\$ 15,000.00	0%
TOTAL EXPENDITURES	\$ 1,714,300.00	\$ 652,150.74	38%	\$ 1,062,149.26	\$ 1,759,300.00	3%
NET INCOME	\$ 55,600.00	\$ 734,347.67			\$ 48,575.00	

College of Denturists of Ontario
Strategic Initiatives (April 1, 2024 - July 31, 2024)

YTD Budget to Actual	BUDGET	Project Anticipated Costs	Costs Incurred to Date	YTD Totals July 31/24	Remainder or In Excess of Budgeted Amount	Costs Not Yet Incurred
STRATEGIC INITIATIVES						
Council Approved Allocations	\$ 175,000.00					
Phase 1: Member Portal Upgrade		\$ 18,000.00	\$ 18,000.00	\$ -	\$ 157,000.00	Project Completed
Phase 2: Member Portal Upgrade - Applicant Portal		\$ 24,000.00	\$ 24,000.00	\$ -	\$ 133,000.00	Project Completed
Phase 3: Member Portal Upgrade - Compliance Centre		\$ 24,000.00	\$ 24,000.00	\$ -	\$ 109,000.00	Project Completed
Strategic Planning Workshop Expenses		\$ 10,000.00	\$ 13,569.53	\$ -	\$ 95,430.47	Project Completed
Regulatory Hub - 2023-2024 Lease Costs		\$ 9,999.96	\$ 9,999.96	\$ -	\$ 85,430.51	Project Completed
Governance - Project 1 & 2		\$ 8,475.00	\$ 4,500.00	\$ 3,000.00	\$ 77,930.51	\$ 975.00
Governance - Project 3		\$ 9,040.00	\$ -	\$ -	\$ 77,930.51	\$ 9,040.00
Registration and Professional Misconduct Regulation Implementation		\$ 10,000.00	\$ -	\$ 8,117.27	\$ 69,813.24	\$ 1,882.73
Scope of Practice Review		\$ 50,000.00	\$ -	\$ 10,635.90	\$ 59,177.34	\$ 39,364.10
TOTAL STRATEGIC INITIATIVES	\$ 175,000.00	\$ 163,514.96	\$ 94,069.49	\$ 21,753.17	\$ 59,177.34	\$ 51,261.83



BRIEFING NOTE

To: **Council**

From: **Roderick Tom-Ying, Registrar & CEO, with contributions from Deanna Williams, Governance Consultant, Dundee Consulting Group.**

Date: **September 9, 2024**

Subject: **Governance Initiative – Third Party Report on Council’s Effectiveness & Council and Committee Competency Profile**

Public Interest Rationale

The College of Denturists of Ontario’s mandate is to protect the public by ensuring Registered Denturists provide safe, ethical, and competent denturism care and service in Ontario. As part of that mandate, the College Council has the overall responsibility of ensuring that the organization has a clear vision and strategic plan that guides its direction. This can be achieved when governance best practices are implemented.

Background

As part of CDO’s current Strategic Plan (2023 – 2025), Regulatory Effectiveness forms one of the four key priority areas for the College over the span of the three-year strategic planning cycle. CDO Council interprets regulatory effectiveness as needing to continually strengthen and improve its operational and governance framework to be an effective and nimble regulator.

Part of that work includes ensuring the processes that govern the CDO incorporate best practices and adheres to the principles set out in the CPMF (College Performance Measurement Framework) report. The CPMF report identifies that a regulator could demonstrate strong governance principles by publishing a skills matrix or competency profile for its governing council and committees. As well, having an external review of Council’s performance at regularly scheduled intervals (such as every three years) can assist with identifying areas for improvement or recommendations. Paired together, this commitment to continuous improvement would demonstrate that a regulator continually strives for regulatory effectiveness.

Dundee Consulting Group (DCG) Ltd was contracted by the College in 2023 to complete the following objectives:

- Assist with the facilitation of a three-year strategic plan
- Development of a Council and Committee competency profile/skills matrix
- Conduct a third-party assessment of Council's effectiveness

Dundee Consulting Group has now completed its external assessment of Council's effectiveness and developed in conjunction with College Staff a competency profile and skills matrix for Council and Committees.

Third Party Report on Council's Effectiveness

It is an expectation set out under the College Performance Measurement Framework (CPMF) that all health regulatory Colleges conduct an external assessment of their Council's effectiveness, at minimum once every three years.

Dundee Consulting Group has been contracted by the College to conduct this assessment. Accordingly, Deanna Williams of Dundee Consulting Group observed the virtual Council meeting held on September 29, 2023, reviewed Council meeting materials for March 8, 2024, and observed the June 14, 2024, Council meeting.

Between mid-June and end of July, Dundee Consulting Group conducted one on one interviews with members of Council and senior staff to gather their insights and perspectives on Council's effectiveness.

Dundee Consulting Group has now completed the interview, compiled their findings, and have drafted a final report for Council's review.

Council and Committee Competency Profile

It is a recognized best governance practice internationally that regulators ensure they have a desired blend of skills and competencies amongst individuals who serve on both their Councils and committees.

While geographical and other representation on regulatory boards does not evidently assure effective governance, there is evidence that demonstrated skills and competencies do. Health regulators commonly use competency profiles in the recruitment and screening of potential new board and committee members, and several health regulatory Colleges in Ontario have developed and used competency profiles to meet expectations for skilled and competent Councils set by the College Performance Measurement Framework (CPMF).

At its June 14th, 2024, Council meeting, Dundee Consulting Group provided Council with an in-depth overview presentation on the development of competency profiles and skills matrix. As well, examples were provided from the General Medical Council (GMC) in the UK, the Australian Health Practitioners

Regulatory Agency (AHPRA), and Ireland's Multi-Professional Health and Social Regulator (CORU).

A proposed competency profile for CDO Council and Committees were drafted indicating essential competencies and behavioural traits that should be generally demonstrated by all members of Council and Committees. A separate set of desirable skills, experiences, or expertise were also drafted that would serve to enhance or complement the current skills and competencies of Council or its Committees.

The proposed draft competency profile/skills matrix is attached for Council's review.

Next Steps – Developing a Skills Inventory

Once the Council/Committee competency profile is approved, a self-assessment survey will be developed for distribution to all Council members in the Fall of 2024, with the generated results, and 'heat map' provided to Council for information and discussion at the meeting in December 2024. The completed assessment and self evaluation of Council's skills and competencies would then form the Skills Inventory.

Council members would then update the Skills Inventory by completing a self-assessment process (once a year or once every two years) to identify or update where Council's existing skills and competencies are collectively strong; where existing skills levels are acceptable; or where identified gaps in skills or competencies exist.

Council should then identify gaps in the Skills Inventory and fill those gaps through a future recruitment, screening, and election/appointment processes. As well, identified gaps would also provide College Staff with a new source of data for future Council professional development opportunities.

Risk Considerations

Risks for failing to implement or continually incorporate governance best practices for a health regulator can lead to consequences including compromised patient safety, regulatory non-compliance, operational risk, fiscal risks, and damaged public trust.

Without robust oversight, transparency, and accountability, Council risks ineffective decision-making, potential conflicts of interest, and regulatory failures that can undermine the integrity of the College. Such risks not only have the potential to expose the College to legal liabilities and reputational harm, but it can also diminish the ability of the College to fulfil its mandate by handicapping the operations side of the organization. Organizational morale may also drop leading to staff turnover further exacerbating an organizational decline.

Financial risks may also exist if Council cannot fulfill its statutory oversight role effectively.

Options

Council is asked to approve the following:

1. Accept the Governance Review report for consideration and approve the recommendations as presented for implementation.
2. Approve the draft Competency Profile/Skills Matrix for Council and Committee Members for immediate implementation.

After consideration of these matters, Council may:

Suggested Motion 1 – That Council accepts the Governance Review report for consideration and approves the recommendations as presented for implementation.

Suggested Motion 2 – That Council approves the draft Competency Profile/Skills Matrix for Council and Committee Members for immediate implementation.

Attachments

1. Report - An External Assessment of Council Effectiveness College of Denturists of Ontario (CDO).
2. Draft Council and Committee Competency Profile/Skills Matrix



*An External Assessment of Council Effectiveness
College of Denturists of Ontario (CDO)*

Final Report

*Deanna L. Williams
Dundee Consulting Group Ltd.
August 2024*

Table of Contents

	<u>Page</u>
1. Introductory Comments	3
2. Findings across Assessment Themes:	5
a. Working together for greater effectiveness.	5
b. A clear focus on the public interest.	6
c. Assuring skills and competence on Council.	7
d. A sound process for identifying/reviewing risk.	8
e. Council materials and meetings- supporting good Governance and effective decision-making	9
3. Identified Opportunities for Improvement	11
4. Concluding Remarks	12
5. Appendices	
Appendix 1: Assessment criteria that guided the review	13
Appendix 2: Those I spoke to in this review	14
Appendix 3: About the reviewer	15

1. Introductory Comments

The College of Denturists of Ontario (CDO) has contracted this external assessment of its effectiveness to fulfill expectations set out under Measure 1.2.b of the College Performance Measurement Framework ('the CPMF').¹ The CPMF was established by the Ontario government's Ministry of Health in 2020 and is the first such system-wide regulatory reporting tool of its kind in Canada. All Ontario health regulatory Colleges are required to annually provide evidence as to how they meet, partially meet, or do not (yet) meet set expectations across various domains and must include their proposed plans to meet any unmet expectations going forward.

The overarching aim, as noted in the introduction to the CPMF Reporting Tool, is to help answer the following key question: "*How well are Colleges executing their mandate which is to act in the public interest?*"; in regard to the CPMF requirement to engage in an external assessment of Council effectiveness at least every three years, this question implies that a clear and compelling link exists between a Council's focus and commitment to the public interest and its overall effectiveness as a regulatory governing board.

The CPMF sets out the expectation that "*the framework includes a third-party assessment of Council's [the Board's] effectiveness at a minimum of every three years*", and yet what constitutes 'effectiveness' of a Council has been left largely open to interpretation. My approach in this assessment process reflects my personal understanding that the expected third-party assessments are not meant to constitute full blown governance reviews but should be more appropriately focused on assessing how the regulatory Board demonstrates regulatory effectiveness at meetings, and on identifying areas where opportunities for improvement may exist.

This is an assessment of the CDO Council, and the criteria against which its effectiveness was assessed² were adapted, with permission, from Harry Cayton's 'Checklist for Regulatory Boards'.

In addition to my personal observation of two Council meetings held on September 29, 2023, and June 14, 2024, my findings from this assessment were informed through my review of previous Council meeting materials provided to me, and one-on-one interviews conducted with 12 members of the CDO Council and senior staff team.

My assessment finds that overall, the Council of the College of Denturists of Ontario works very well together towards effectively meet the College's mandate to regulate the Denturist profession in the public interest. Although in our one-on-one discussions, both the members of the Council and the senior staff indicated they believe that the CDO Council places public interests above all other interests some professional Council members told me that to be more effective the College needs to do more to

¹ https://health.gov.on.ca/en/pro/programs/hwrob/CPMF_summary_report.aspx

² See Appendix 1

help and support the profession in gaining more public appreciation, for example through an enhanced scope of practice. These comments would suggest that the differences between the roles of the College (to advocate for the public interest) and the Associations (to advocate for the profession's interests) may not be fully understood by all professional members, or by the profession at large.

There have been two 'competing' denturists associations in Ontario for many years, and some respondents told me that the two associations struggle to be seen by government and other stakeholders as one strong advocacy voice, and that they believe the two should amalgamate into one strong association in order to better serve denturists in Ontario. Indeed, in my experience, the interests of any regulated profession is always best and most effectively served when they are represented by one strong and united advocacy association.

In my personal observations of the two Council meetings in September 2023 and June 2024, I identified several missed opportunities on the part of Council to consider and/or highlight how or why a particular matter under discussion would benefit or serve the public interest- and these are discussed under 2.b in the report.

This report finds that the Council works collaboratively with staff and with each other, to ensure its set goals are met in a collegial and respectful way. The different roles and responsibilities assigned to the Council and to the Staff are generally seen to be clear and respected. The Council relies on its Registrar to identify risks and bring issues of concern to its attention, but I found that Council does not evidently or effectively fulfil its oversight role regarding identifying and reviewing risk, including risks of harm. This is also explored and discussed in more detail below.

I thank all who took time out of your busy schedules to meet with me for one-on-one discussions and share your valuable perspectives. I am especially grateful to the College's Registrar Roderick Tom-Ying, to the Council President Lileath Claire, and to Megan Callaway for providing me with much information, and for your collective willingness to provide clarification and answers to any questions that arose during this assessment process. Your collective support and assistance are both acknowledged, and much appreciated.

Deanna L. Williams

2. Findings across Assessment Themes

A. Working together for greater effectiveness

What contributes to the Council's effectiveness now?

A majority of respondents cite the capable and effective leadership provided to Council by its Registrar and its President as the greatest contributors to its current effectiveness. They also spoke highly of the positive and collegial relationships that currently exist amongst the Council members and between the Council and College staff.

Considerable efforts have been made to assure open and effective communication between Council and the senior staff team, and these are acknowledged and much appreciated. That Council works well and collaboratively, with each other and with the Registrar and his staff team, was also evident during my personal observations of the two Council meetings on September 29, 2023, and June 14, 2024.

The Registrar/CEO does not frequently 'jump in' to Council discussions but was observed to be very comfortable providing information, guidance or advice to the Council upon request, or when deemed necessary or appropriate. In return, the Council was observed to be very amenable in welcoming the Registrar's input which in my view, reflects the respectful, beneficial partnership that exists between the Council and the Registrar.

Several individuals specifically offered their views that the Council generally understands its role and does an effective job overall. The contributions brought to the Council table by public members were specifically seen to bring greater diversity of perspectives and experiences to Council's discussions. Materials provided to the Council in advance of meetings are generally seen to be comprehensive and are sent out in good time; and most respondents spoke favorably of the SharePoint system used by the College, which allows for secure and easy access to Council and committee materials. The Council meeting agendas are also widely viewed as well-organized and easy to follow.

What could make the Council more effective?

Several respondents told me that they think Council would be most effective if *all* members of the Council came to the meetings prepared to fully engage in Council discussions. There is a perceived lack of participation on the part of some Council members, but some uncertainty as to whether this may be due to unpreparedness, or a lack of experience or confidence. This can be a source of frustration for those Council members who come to each meeting prepared to fully engage in discussions and debate. A few individuals suggested that the Council could be more effective if its members asked more relevant questions to generate more fulsome discussion on agenda items. It was my observation that matters that were most likely to impact denturists and/or their practice(s) attracted a fair bit of questions and discussion from

the professional members on Council. I did not, however, observe questions asked about risk or how an impending decision or action may impact the public or serve its interests and such questions are important in assuring regulatory Councils effectively fulfil their oversight and regulatory governance roles.

Some respondents believe that Council does spend the right amount of time on the right things, but several other Council members said they feel that Council too often spends excessive time discussing some items, which then leaves little or no time for discussion on other matters. Respondents acknowledge it can be difficult to accurately predict the amount of time or discussion a particular agenda item might attract, and difficult to shut down discussions once they are underway, but several individuals suggested that a better way is needed to ensure that all agenda items are effectively addressed within the timelines of the meetings. While a few individuals say the length of meetings work for them, a number of Council members told me they think meetings are already too long. It was suggested that more stringent attention to timing on discussions is needed to ensure discussion is not 'rushed', that meetings do not have to go over time, and that unaddressed agenda items do not need to be deferred.

The College generally holds virtual Council meetings, live streamed on YouTube, except for one Council meeting a year which is held in person with a hybrid option offered to those who wish to attend virtually. At least a third of those I spoke to, told me they would like Council to return to in person meetings because these build and maintain better interpersonal relations, facilitate more interaction and encourage enhanced participation of those in attendance. Others said they support virtual meetings, citing lower costs, ease of access and not having to travel into Toronto as their reasons. While College staff confirmed that all observers of Council meetings, whether they are held virtually or in person, are identified, this fact may not be clear to all Council members. Some individuals suggested it was an advantage to see who were attending as observers during in-person meetings as this may prompt them to adjust what they might say about a particular item, or how they might say it.

B. Demonstrating a clear and unremitting focus on the public interest

Council is reminded of the College's public interest mandate by the President at the start of the Council meetings, and briefing notes and reports put before Council are now including a public interest rationale. In the one-on-one discussions most of the respondents said that Council does keep 'public interest' at the forefront of issues considered; however, a majority of professional members said that the Council keeps its focus on the public interest by having public members serve as President and on the Council and that they rely on the appointed public members to remind Council of its obligations and keep public interest at the forefront of discussions. In alignment with best regulatory governance however, it is the role of *all* members of Council, whether professional or public members, to demonstrate a collective clear and unremitting focus on the public and its interests.

There were several instances during my personal observations of Council where I

considered opportunities to highlight an item's alignment to the public and its interests were missed. During the September 2023 meeting, the agenda and by-law changes for example, were noted as being helpful to solidify the governance and operational foundation of the CDO, but there was no mention of how any of the proposed changes might ultimately benefit the public. In the same meeting, a presentation on changes to registration requirements to include an emergency class of registration could have highlighted the fact that registration practices are key in helping CDO mitigate potential risks of harm to the public. In the June 2024 meeting, considerable time and discussion was committed to considering several changes that would impact denturists in their practice. Examples include proposed changes to advertising regulations; the clinic naming policy; and to the removal of unique identifiers for record-keeping. I observed that much discussion was focused on the impact these changes would have on denturists in practice and how the profession might react to the changes and considered that these discussions presented missed opportunities for someone on Council to highlight how and why the public and its interests would benefit from any of the proposed changes. Clearly stating that changes to the advertising regulation, for example will serve to better protect the public from false or misleading information or advertising would go a long way to demonstrate the Council's commitment to the public interest. In the same way, when considering the impact of proposed changes to the current policies on clinic naming and unique identifiers for record-keeping on denturists in practice, asking questions about possible impacts, if any, these changes might have on the public, would also have gone further in publicly demonstrating Council's commitment to its public interest mandate.

Many of the decisions made by regulatory Councils do impact the professionals who are regulated by the College, but intentionally re-visiting the public interest question when discussions become more focused on professional interests can help Council consider the impact(s) of a decision on the public as well as the profession. Regulatory Councils will often find that public and professional interests can and do intersect.

It is a great start to include a proposed 'Public Interest Rationale' in all reports or briefing notes going to Council for consideration or approval. Public confidence and trust could be further enhanced by including in the minutes that capture motions and votes, a few words highlighting how or why Council believes an approved decision/policy position protects or serves the public and its interests.

C. Assuring skills and competencies on Council

The current legislative and regulatory provisions in Ontario require elections of professional members and government appointments of public members onto health regulatory Councils in Ontario; and new members of College Councils, whether they are professional or public members bring to the table significant variances in their respective skills, competencies and governance experiences. A majority of individuals believe Council would benefit collectively from better orientation and onboarding for new Council and committee members but also better board development overall.

It is a commonly held belief amongst most regulated professions that because of the current electoral and appointment processes mandated in Ontario, the Colleges lack any control in 'assuring skills and competence' on their Councils. Some health regulatory Colleges in Ontario, however, have developed a desired competency framework for Council members and have implemented a screening process to highlight for prospective electoral candidates the desired skills, competencies or experiences that the Council has identified as being particularly needed or desirable in the upcoming year.

The CDO Council has committed to approving a framework that includes desired skills, experiences and competencies for Council and committee members that will eventually form the basis for a Council skills map and evaluation processes. In June, Council received for their consideration and approval preliminary drafts of skills, competencies and experiences that align with examples of best practices identified in other regulators, across professions and jurisdictions.

Going forward, the Council could consider further strengthening its election eligibility criteria for professional members to include a defined and accountable competency-based process for recruiting, and screening interested candidates before they run for an elected position. Implementing such processes can help to better assure a desired blend of skills, competencies and diversity of elected Council members going forward.

D. A sound process for identifying and reviewing risk(s)

Most respondents struggled to answer my question about risk as it relates to Council's role in reviewing risk and overseeing the management of risks. A few respondents spoke about the risk-based decision-making framework that helps guide the ICRC in consistent and sound decision-making, but the majority did not seem to know what process the Council currently has for identifying and reviewing risks, or whether it has one at all.

The College does not currently have a formal risk register; several respondents thought this was directly related to the current staff complement at the CDO which is small and already carrying large workloads. In discussions I was told that the Council generally relies on the Registrar for bringing any identified or potential risks, to the Council for its attention. Indeed, I did observe the Registrar reporting on attestations that were signed at the request of the external fiscal auditors confirming no concerns about any potential risks of fraud or fraudulent activities at the College.

Several individuals said that they believed that some kind of 'risk map' would be useful to them in understanding and fulfilling an oversight role related to risk and others told me they think a space should be included in every meeting agenda where risks are intentionally discussed or flagged. Good practice would suggest that, at least twice a year Council receives some intentional risk report categorizing any new or emerging risks identified by the Registrar -these could be sourced from external scans, or from data gathered through the College's statutory programs, including ICRC, Registration

and Quality Assurance. Any updates provided to the Council on categories of risk should also include risks related to actual or potential harm to the public/clients of denturists.

A key purpose of any professional or occupational regulator is to mitigate risks of harm to the public, and in keeping with my suggestion in section B, above, it is my view that public confidence could also be strengthened by including a few words in the minutes about risk where relevant, to reflect how Council believes that an approved decision or policy may help eliminate or mitigate a potential risk of harm to the public. The notice of recent changes, for example which were adopted by all oral health Colleges, rescinding the COVID-19 guidelines and transferring the related responsibility and professional judgement for ensuring effective infection controls back to denturists could have included a statement citing the College's confidence that risks to the public will be mitigated, and the public well protected amidst these changes.

E. Council Meetings, Processes, Policies and Materials- ensuring sufficient time is committed to the right things, and supporting Council members in effective decision-making

My last two questions in the interviews sought respondents' reflections on whether, and how, current policies and procedures, Council meetings, and meeting materials help ensure Council's time is spent appropriately on matters aligned with the public interest, and support Council in effective decision-making.

Overall, members of the Council agreed that Council materials are comprehensive in preparing them for discussion and debate, and that they are sent out in enough time to allow for review and preparation. Some challenges associated with technology that make accessing the SharePoint site difficult were noted by a few individuals, but a majority find the use of SharePoint an effective and secure way for them to access and review materials for their upcoming meetings.

Feedback on meetings themselves was somewhat mixed; some individuals told me the meetings are too long, and that they frequently go longer than scheduled because of discussions that exceeded the anticipated timing in the agenda. These respondents said the meetings would be more efficient if Council's discussions were focused more on 'So what?' and less on 'how' decisions might be accepted by the profession. Others, however, said that they think things are working well- that there is a lot of material but for the most part, meetings are well focused and finish on time.

The use of electronic polls to solicit votes from Council members on motions before them during the meetings also garnered mixed responses. Some individuals questioned why polling is necessary in all votes and whether it could be used only for those motions where an accurate count of 'yeas' and 'nays' are required. Other respondents suggested that polling can be more effective and less restrictive, particularly in virtual

meetings- It was my understanding from discussions that no observers can see the results of voting polls, and for this reason the use of polls is especially favored by those who may not want observers to know how they voted; some respondents however believe that all Council members should be accountable for what they do (including how they vote) and that the current polling process does not foster public accountability in this regard.

3. Identified Opportunities for Improvement

1. The Council should continue its move towards modernization changes, including finalization of its Council competency and skills profile to inform better screening processes for Council and committees; to help build more meaningful Council education and training sessions, and to serve as the basis for the evaluation processes that will be used to assess the performance of Council, individually and collectively.
2. The Council should continue its commendable practices aimed at keeping its focus on the public interest and public protection, through the reminders included in the President's introductory remarks to Council, and through the inclusion of a 'Public Interest Rationale' in all briefing notes or reports being put before Council for discussion and decision. Going forward, and particularly when discussion tends toward the profession and its interests, the President/Chair should encourage the Council to dive deeper into considering *how* a particular matter is expected to impact the public or *what* the impact on the public would be, should a decision go forward or not.
3. The Council should further consider including a brief rationale as to why a given decision is believed to best serve the public and its interests in its meeting minutes respecting a respective motion on a matter and the resulting vote.
4. At least twice a year Council should receive a report intentionally focused on risk, categorizing any new or emerging risks identified by the Registrar from external scans, or from data gathered through the College's statutory programs. Any updates provided to the Council on categories of risk should also include risks related to actual or potential harm to the public/clients of denturists.
5. The Council should consider also including, where appropriate or relevant, some words highlighting how it expects that a given decision would reduce or mitigate the potential for risk of harm to the public/clients of denturists.
6. In keeping with best practices relating to demonstrating accountability for individual and collective performance, Council should revisit the purpose of the current polling practices during meetings and determine whether the benefits of anonymity outweigh the risk of diminishing stakeholder trust and confidence in the Council or the College.

4. Concluding Remarks

As the former Supervisor appointed to work with the College of Denturists of Ontario during its loss of regulatory privileges in 2012 and 2013, I remain much impressed, and so proud at how far this Council, and the College, has come and how much it has accomplished in the past ten years. This is a Council that works effectively together in a respectful and collegial manner, and that I find takes its role and responsibility to govern the Denturist profession very seriously. It is my hope that some of my suggestions will help the Council go further in helping assure that it more effectively demonstrates its mandated commitment to focus first and foremost on the public and its interests.

Council's obligation to focus on public interest and protection are currently made clear through the inclusion of a 'Public Interest Rationale' in most of the Council reports that I reviewed and through occasional verbal reminders offered by the President or the Registrar. Observations from the two meetings in September 2023 and June 2024 revealed an identified opportunity- where discussions start to become focused on denturists- for the President/Chair to engage Council in a deeper dive into how, and why, the matter under discussion would serve or impact the public and its interests, and to ensure this discussion is reflected in the minutes.

The Council is currently working on finalizing a Council Skills and Competency framework which will serve to better educate and inform potential new Board members about their expected roles before they seek an elected seat on CDO Council. There is an opportunity going forward, to use Council's approved competencies and skills as a basis for an enhanced competency-based eligibility screening for elections and for more of a competency and skills-based Council evaluation framework

It has been a pleasure to work with the CDO Council on this external assessment of Council's effectiveness. My thanks to all who took the time to meet with me for one-on-one discussions- all of the comments provided invaluable information and insights that were most helpful to this review, and much appreciated.

Finally, my sincere thanks to the College staff leaders, in particular Rod Tom-Ying and Megan Callaway for your tremendous support to me throughout this assessment. I so appreciated your timeliness in responding to my many questions or requests for additional information or evidence as they arose. Your assistance and support to me throughout this review is acknowledged and much appreciated.

Deanna Williams

Appendix 1

Criteria that guided this assessment

1. Working well together to support Board effectiveness.
2. Demonstrating a clear focus on the public and public interest.
3. Assuring skills and competencies on the Council
4. A sound process for identifying and reviewing risk(s)
5. Council materials and meetings-supporting good governance and effective decision-making

Appendix 2

Those I Spoke to in this Review

My thanks to the following individuals-listed below in alphabetical order- who participated in one-on-one discussions with me to inform my findings for this assessment.

1. Ahangaran, Majid
2. Azouz, Latif
3. Bailey, Kris
4. Bakshy, Michael
5. Callaway, Megan
6. Claire, Lileath
7. Gieger, Norbert
8. Gorham-Matthews, Elizabeth
9. Parada, Franklin
10. Pryce, Garnett
11. Tom-Ying, Roderick
12. Singh, Gaganjot

Appendix 3

About the Reviewer

Deanna Williams BScPhm, R. Ph, CAE, C. Dir is known for her work in professional and occupational regulation. She held leadership positions within the Ontario College of Pharmacists, Canada's largest pharmacy regulatory authority, for almost two decades, retiring as its Registrar in 2011. The Minister of Health and Long-Term Care appointed Deanna as Supervisor to the College of Denturists of Ontario during the loss of its regulatory privileges in 2012 and 2013 and she also served as inaugural Risk Officer, for the Retirement Homes Regulatory Authority (RHRA), from 2014 through 2018.

Since 2011, Deanna has provided consulting services in areas relating to professional and occupational regulation in Canada, the USA and abroad through Dundee Consulting Group Ltd. From 2017-2018 Deanna served as Expert Technical Advisor to Ontario's Minister of Health and Long-Term Care, providing advice on best regulatory practices across professions and international jurisdictions, with a particular focus on processes for complaints, investigations and discipline related to the sexual abuse of patients by regulated health care practitioners.

Deanna has conducted external regulatory performance and governance reviews for both health and non-health regulators, both independently and in collaboration with Harry Cayton.

Deanna was recognized by the international regulatory community in 2010 in receiving the CLEAR International Award for Regulatory Excellence, and again in 2019, when she received the CLEAR Award for Lifetime Achievement. Deanna holds her designation as a Certified Association Executive (CAE) from the Canadian Society of Association Executives (CSAE) and her Corporate Director (C. Dir.) designation from the Chartered Director program, at DeGroote School of Business, McMaster University. She has served on the Finance and Audit Committee of the University of St Michael's College, University of Toronto and in 2019 completed a nine-year term on the Board of Directors of Haldimand War Memorial Hospital, where she also served as the Board Chair from 2014-17. Deanna currently serves as a director on the Board of the Vistana Spas Condominium Association, in Orlando, Florida. She was appointed to the Board of Directors at Joseph Brant Hospital, in Burlington, Ontario, in 2021 and since 2022, has served as the Chair of the JBH Board's Quality Committee. She and her husband reside in Burlington.



Council and Committee Competency Profile/Skills Matrix

Updated: September 2024

I. Essential Competencies and Behavioural Traits

The following are essential competencies and behavioural traits that Council would like to see brought forward by all Members of the Council and its Committees:

- ✓ **Honest and ethical:** demonstrates adherence to principles of honesty and integrity in declaring any potential biases or conflicts.
- ✓ **Excellent communicator and listener:** communicate ideas clearly and listen with intent to what others are saying.
- ✓ **Committed and prepared:** understands and is committed to meeting expected time commitments and levels of preparedness for meetings.
- ✓ **Relationship builder and team player:** fosters meaningful relationships with peers, colleagues, staff members, and stakeholders; is able to interact in ways that maintain positive relationships with others.
- ✓ **Open-minded and flexible:** demonstrates adaptability, willing to amend positions where solid arguments or evidence supports such a change.
- ✓ **Analytical and critical thinker:** considers all of the information available and comments brought forth by others before forming an opinion or taking a position; demonstrates independence and objectivity in approach.
- ✓ **Visionary and strategic thinker:** considers wider impact of decisions on the organization and its ability to meet its strategic directions; not afraid to think of and raise new or novel ideas.
- ✓ **Understands the College's public interest mandate:** possesses at least a good understanding of the mandate of the College to put public interests above other interests.
- ✓ **Exhibits sound and balanced judgment:** demonstrates sound judgement in contributing to good decision-making.



- ✓ **Demonstrates high level of emotional intelligence:** uses an emotionally intelligent approach in all interactions and discussions.
- ✓ **Demonstrates respect and courtesy for self and others:** exhibits courteousness, respectful manners, and accepting of differences including dissenting point of views.
- ✓ **Understanding the principles of Equity, Diversity and Inclusion (EDI):** fosters discussion or participation in an inclusive environment and promoting and integrating diverse perspectives.

II. Desirable Skills, Experiences, or Expertise

The following are desirable skills, experiences, or expertise that Council would like to see brought forward by some but not all Members of the Council and its Committees, as required:

- ✓ **Financial literacy:** possesses, through work, training or other experience, an understanding of generally accepted accounting principles; can read, interpret and ask relevant questions about financial statements and reports.
- ✓ **Risk/risk management:** understanding of Council's role and responsibility for identifying and reviewing risks and overseeing the management of risks.
- ✓ **Governance:** demonstrates knowledge and understanding of good governance principles and practices, possibly gained through board experience or governance education or certification.
- ✓ **Leadership:** demonstrated experience leading teams and/or organizations; ability to lead, inspire and provide feedback to others.
- ✓ **IT/Technology:** knowledge of, and experience in complex IT systems including privacy considerations. Familiarity and comfort with use of new software and platforms to facilitate the work of Council or Committees.
- ✓ **Understanding of the law/legal experience:** ability to interpret and apply application legislation, regulations, and compliance requirements.
- ✓ **Knowledge of the profession/professional regulation in Ontario:** experience in a regulated environment, understanding of the role and purpose of health regulators and health professions, and knowledge of the Denturism profession.
- ✓ **HR and compensation:** knowledge or experience in human resources, recruitment and retention of employees, and management of compensation.
- ✓ **Stakeholder engagement:** understanding, knowledge, or experience in managing external relationships and engaging with key stakeholder groups in a manner that supports the work and objectives of the College.



BRIEFING NOTE

To: **Council**

From: **Roderick Tom-Ying, Registrar and CEO**

Date: **September 6, 2024**

Subject: **Ratification of Motion Approved by Executive Committee – Selection of Government Relations Professional**

Public Interest Rationale

The College of Denturists of Ontario's mandate is to protect the public by ensuring Registered Denturists provide safe, ethical, and competent denturism care and service in Ontario. As part of that mandate, effective governance is achieved when the College Council effectively discharges its duties and statutory responsibilities. In between meetings of Council or in times of un-constitution, the Executive Committee can exercise those decision-making abilities on behalf of Council. Those decisions require formal ratification by Council at its next meeting or once Council is properly reconstituted.

Scope of Practice Working Group Background

The College, in partnership with the Denturists Association of Ontario and the Denturists Group of Ontario, launched a joint initiative to review the Scope of Practice for Denturists in Ontario on April 26, 2024.

The goal of this initiative is to review the current regulatory tools including the Scope of Practice and gather fact-based evidence to substantiate a potential argument for modernization. Ultimately, any changes proposed must demonstrate increased collaboration among the oral health care team, faster and more efficient delivery of care, and maximizing the expertise of oral health care professionals.

Since April, the Working Group has met in-person and online to review the Ministry of Health's scope of practice templates and guidelines for submission. Facilitated by Dr. Anthony Marini, the Working Group meticulously reviewed the current scope of practice, discussed current barriers in the oral health care team, and discussed possible solutions to better serve patients.

Some of the solutions may include the ability for Denturists to order x-rays, take x-rays, work on implant supported dentures, and change dental abutments. The Working Group is also currently exploring

further aspirational solutions but requires the professional opinion of a government relations professional to assist with honing a final list of proposed amendments.

Government Relations/Strategic Direction Proposals

The Working Group reached out to Rubicon Strategy and Dentacloud for potential proposals.

Rubicon Strategy was selected for further contact due to their work assisting HPRO as a whole on their regulatory strategy and how health regulators could better assist the Government of Ontario in their health care plan. Rubicon Strategy was effective in providing insight into the government's current priorities, how alignment could occur, and with facilitating the Minister of Health's attendance at the HPRO Annual General Meeting. HPRO selected three government relations firms to move forward with the selection process but ultimately interviewed two government relations firms. Rubicon Strategy was selected due to their depth of insight and relationships formed working with the Government of Ontario.

Dr. Maggirias of Dentacloud, is a Registered Dentist in Ontario, who assisted the Denturists Group of Ontario with securing greetings from the Premier of Ontario in December 2023 and facilitating the Minister of Health's attendance at their annual general meeting in March 2024. Dr. Maggirias, also hosted a dental round table with the Premier of Ontario, Minister of Health, CDO, CDHO, RCDSO, and the Office of the Fairness Commissioner's attendance in June 2024.

The Working Group approached Rubicon Strategy and Dentacloud for potential proposals. Rubicon Strategy unfortunately notified the Working Group that they are unable to assist the Working Group on their initiative.

The Working Group discussed Dentacloud's proposal and agreed that they would be able to provide strategic guidance to the group due to their experience as dental professionals, understanding the technicalities of the denturist-dentist relationship, and the resources that they can bring to support the group in its proposal submission.

The three organizations - CDO, DAO, and DGO agreed to split the costs of services equally three-ways. The Executive Committee met on July 26, 2024, reviewed the proposed agreement, and approved a motion to accept the proposal.

The proposed agreement specifies \$60,000 total cost exclusive of HST, with CDO's portion totalling \$20,000. \$10,000 upfront and a remaining balance upon submission of Form 2 to the Ministry of Health.

A proposed agreement was reviewed by Mietkiewicz Law on behalf of the CDO, while the other two associations reviewed the proposed agreement and secured approvals from their respective boards.

Risk Considerations

The selection of third-party consultants, especially in the areas of government relations, inherently has its risks (financial, reputational, confidentiality). These risks can be mitigated partially through the negotiation and drafting of a fulsome agreement that is fair and balanced for all parties. Such agreements should have termination clauses, installment payments, and provisions related to confidentiality and conflict of interests. As well, lobbyist regulations need to be adhered to by the government relations professionals.

The College has not used government relations assistance in the past and cannot draw on its past experiences. It can, however, draw on the current experiences from its partner regulator, the CDHO, and HPRO in their current use of government relations firms. Both organizations use government relations firms for their own unique requirements. The CDHO is also reviewing the scope of practice for Dental Hygienists and require the use of government relations professionals to assist with ensuring there is alignment between their review with the current priorities of government. HPRO is using Rubicon Strategy to assist with supporting HPRO in its discussions on government priorities, improving the public appointments process, understanding the communication needs of government, and providing health regulators with "speaking the language of government relations".

Based on the College's discussions with CDHO and its participation in HPRO, the College can confirm that the rough budget and services proposed are in alignment with the agreements of the other government relations firms. Government relations firms in Toronto charge approximately \$10,000 a month with a minimum number of months retainer. Dentacloud's proposal is in the exact same approximation.

While financial and reputational risks cannot be eliminated, they can be minimized through fulsome amendments to the proposed agreement to ensure a termination clause can be executed. The agreement has been reviewed by legal counsel to add additional provisions to protect all parties.

Motion for Ratification

July 26, 2024, Executive Committee Meeting Motion - Selection of Government Relations Professional

The Registrar provided an overview of the Scope of Practice Working Group proposal and the reasons for requiring a government relations firm. The Registrar presented the proposed amended agreement with Dentacloud for government relations services.

A discussion regarding changes made to the initial agreement (including payment schedules and termination clauses), the process of scope of practice review proposals and required submissions for such proposals, the importance of this initiative for the profession, and any potential conflicts of interest followed.

MOTION: *To approve the proposed amended agreement with Dentacloud to provide the Scope of Practice Working Group with government relations services.*

MOVED: G. Singh
SECONDED: G. Pryce

Options

- 1. **Ratify** the motion approved by the Executive Committee at its July 26, 2024, meeting.
- 2. **Do not ratify** the motion approved by the Executive Committee at its July 26, 2024, meeting.
- 3. **Other.**

After consideration of these matters, Executive Committee may:

Suggested Motion – That Council ratifies the motion approved by the Executive Committee at its July 26, 2024, meeting to select Dentacloud to provide the Scope of Practice Working Group with government relations services.



BRIEFING NOTE

To: **Council**

From: **Roderick Tom-Ying, Registrar & CEO**

Date: **September 6, 2024**

Subject: **2025-2026 Renewal Fees – By-Laws – Schedule 7**

Public Interest Rationale

The College of Denturists of Ontario's mandate is to protect the public by ensuring Registered Denturists provide safe, ethical, and competent denturism care and service in Ontario. As part of that mandate, the College Council has the overall responsibility of ensuring prudent financial stewardship of the College's financial resources as part of its core principle of good governance. Implementation of regulatory best practices, strategic planning, performance monitoring, fiscal management, external compliance, and reporting forms some of these core principles. Council must ensure that the renewal fees set is fiscally responsible and provides an appropriate amount of funding level for the College to resource its programs and operational costs in order to achieve its mandate.

2025 – 2026 Registration Renewal Fees

In advance of the registration renewal period that begins on February 15, 2025, Council is asked to deliberate and set an appropriate registration renewal fee for the upcoming renewal year.

The registration renewal fees set in the College By-Laws specifies a renewal fee of \$1900 exclusive of HST. This fee was first implemented in the 2013-2014 renewal year until 2020 when the COVID-19 pandemic occurred. Since 2020, the College's renewal fees fluctuated due to the fee relief program implemented, the creation of a two-payment schedule, and operational cost-saving initiatives undertaken. Some of the cost-savings found included the move to virtual Council and Committee meetings, the consolidation and use of new software and technology platforms that saved on subscription costs, the move to an online records system and elimination of paper records, creation of an online applicant portal, upgrading of the member portal, and for 2025, the move to a shared office space at the HUB.

While there are upcoming potential headwinds due to the uncertainty of the economy at large, increased CPI, and increased costs of goods and services, there are also mitigating factors that will come into play in 2025. This includes the exiting of the commercial lease agreement for the CDO office space at 365 Bloor Street east and move into 175 Bloor Street East shared space - representing a significant cost savings opportunity for rent expenditures.

As well, the various unprecedented strategic initiatives undertaken in 2023 to 2024 are nearing potential completion in 2025 and the current 3-year strategic plan coming to an end. With the completion of the new member portal and applicant portal, the implementation of the Professional Misconduct Regulation, the completion of the accreditation initiative of Denturism programs across Canada, and the bulk of the deliverables related to the Scope of Practice initiative completed by the end of 2024, the College forecasts that the elevated expenditures will gradually drop over the coming year.

The table below summarizes the renewal fees set by Council and the College’s net income amount:

	Fee Relief	Renewal Fee (excluding HST)	Total (including HST)	College Budget Surplus / (Deficit)
2018-2019	N/A	\$1900.00	\$2147.00	\$273,889
2019-2020	N/A	\$1900.00	\$2147.00	\$333,329
2020-2021	50% - \$950	\$950.00	\$1073.50	(\$337,350)
2021-2022	50% - \$950	\$950.00	\$1073.50	(\$215,104)
2022-2023	35% - \$665	\$1235.00	\$1395.55	(\$132,968)
2023-2024	\$200	\$1700.00	\$1921.00	\$74,394 (unaudited)
2024-2025	\$200	\$1700.00	\$1921.00	Approx \$48,000.00 (projected)
2025-2026	TBD	TBD	TBD	

Inactive Class of Registration Fee

As the inactive class of registration renewal fee is set at 35% of the renewal fee, the inactive class renewal fee needs to be updated should Council agree to set the general class renewal fee at \$1700.00 + HST. Currently, the inactive class renewal fee is set using the general class renewal fee of \$1900.00 + HST. The table below depicts the current fees in red and adjusted pro-rated fees underneath in black should Council set the general class renewal fee at \$1700.00 + HST.

Fees Relating to a Certificate of Registration for Inactive Class			
Fee Item	Fee	H.S.T. 13% (Harmonized Sales Tax)	Total Fee
Certificate of Registration for Inactive Class (application fee and annual renewal fee)	\$665.00 \$595.00	\$86.45 \$77.35	\$751.45 \$672.35
Late Payment Fee	\$75.00 \$150.00	Not applicable Not applicable	\$75.00 \$150.00

Reinstatement Fee	\$250.00	\$32.50	\$282.50
Pro-rated Fees of Transferring back to General Class before Renewal			
April 1 – June 30	\$1,235.00 \$1105.00 (100%)	\$160.00 \$143.65	\$1,395.00 \$1248.65
July 1 – September 30	\$760.00 \$680.00 (75%)	\$120.41 \$88.40	\$1,046.66 \$768.40
October 1 – December 31	\$285.00 \$255.00 (50%)	\$80.28 \$33.15	\$697.78 \$288.15
January 1 – March 31	\$0.00	Not applicable	\$0.00

The inactive class renewal fees and pro-rated fees for transferring back to the general class adheres to the principles of fee fairness. To support Denturist’s return to practice, they can return to the general class of registration from inactivity at any point during the renewal year. The pro-rated fee to return to the general class when added with the initial inactive application fee would equal the exact amount a general active member would have remitted for the renewal year.

For Council’s Considerations

For 2023-2024 and 2024-2025 renewal periods, a temporary fee relief of \$200 was implemented after Council’s deliberation and review of projected budgetary forecasts. The implementation of the fee relief program was a relief of \$200 from the posted By-Law’s fee schedule of \$1900.00 + HST. As this was implemented as a temporary fee relief measure rather than formally updating the College By-Laws, it is now prudent for Council to deliberate on the matter.

Should Council feel prudent to keep the renewal fee at \$1700.00, it is advisable for the College to update Schedule 7 of the By-Laws, circulate the proposed amendment for a 60-day public and stakeholder consultation, before permanently approving this new fee level at its next Council meeting.

College Staff will continue to provide installment options for the 2025-2026 year:

- First installment due March 31
- Second installment due September 1

Risk Considerations

Macro-Economic Factors

The Greater Toronto Area and broader economic activity in Canada remains uncertain in the short to medium term. There are reports that overall inflation is slowly beginning to drop as reported by Statistics Canada and the reduction in overnight lending rate by the Bank of Canada since mid 2024.

For the CDO, higher overnight lending rates positively affects CDO's bottom line as its savings accounts have seen an enormous increase in savings interest rates over the past year. This has tangibly increased the revenue line-item year over year. On the other hand, while the higher overnight lending rates do not directly affect the CDO (as the CDO does not currently engage in any borrowing), it signals that broadly inflation is high and therefore the services that CDO uses may increase year over year.

Potential Mitigating Factors

- Exiting of 365 Bloor Street Office lease in March 2025 and transition into HUB 601 will net approximately \$100,000 a year in savings for the rent budget line item.
- Gradual increase in registrant base year over year, approx. increase of 5-10 net new registrants per year will increase the registration revenues collected.

Other Risk Considerations

- Funding was not built into the operating budget for unexpected initiatives or projects that are borne from externally driven disruptors such as government-imposed modernization.
- The complexity of complaints cases and one-time contested discipline hearings may have a significant negative impact on the operating budget for a regulator this size. The CDO has restricted reserve funds solely for complaints/discipline cases to mitigate the potential financial disruption from one-off cases.
- While budgetary deficits can be absorbed by the College's reserves, it is not prudent or advisable to run operational budget deficits. The annual renewal fee must be set at an appropriate level that permits the College to sustain its operational capacity.

Options

After consideration of these matters, Council may:

1. Set the 2025-2026 annual renewal fee at \$1700.00 + HST and;
 - a. Approve the updated renewal fees for the inactive class of registration
 - b. Approve a 60-day public and stakeholder consultation with the proposed renewal fee.
2. Return the 2025-2026 annual renewal fee as currently set in the College By-Laws to \$1900.00 + HST.
 - a. Inactive class of registration renewal fees can remain as published in the By-Laws
 - b. Public and stakeholder consultation is not required
3. Other

Suggested Motion – That Council sets the 2025-2026 Annual Renewal Fee at \$1700.00 + HST, approves the Inactive Class of Registration Fee Schedule as presented, and approve for 60-day public and stakeholder consultation amendments to Schedule 7 of the College By-Laws.

Attachments

1. Schedule 7 to the By-Laws – Fee Schedule

SCHEDULE 7 TO THE BY-LAWS

Agenda Item 10.2

Fee Schedule

Fee Item	Fee	H.S.T. 13% <i>(Harmonized Sales Tax)</i>	Total Fee
Fees Relating to Qualifying Examination			
Initial Application Fee	\$75.00	\$9.75	\$84.75
First Attempt at Qualifying Examination	\$4,000.00	\$520.00	\$4,520.00
Subsequent Additional Attempts: Part 1- Multiple Choice Examination (MCQ)	\$800.00	\$104.00	\$904.00
Subsequent Additional Attempts: Part II - Clinical Examination (OSCE)	\$3,200.00	\$416.00	\$3,616.00
Administrative Fee (for late withdrawal of any attempt)	\$100.00	\$13.00	\$113.00
Fees Relating to Applications for Initial Registration for General Class			
Initial Application Fee	\$100.00	\$13.00	\$113.00
Initial Registration Fee (first year of registration pro-rated by quarter in which registered)			
April 1 – June 30	-\$1,900.00 \$1700.00	-\$247.00 \$221.00	-\$2,147.00 \$1921.00
July 1 – September 30	-\$1,425.00 \$1275.00	-\$185.25 \$165.75	-\$1,610.25 \$1440.75
October 1 – December 31	-\$950.00 \$850.00	-\$123.50 \$110.50	-\$1,073.50 \$960.50
January 1 – March 31	-\$475.00 \$425.00	-\$61.75 \$55.25	-\$536.75 \$480.25
Fees Relating to Renewal of a Certificate of Registration for General Class			
Annual Registration Fee	-\$1,900.00 \$1700.00	-\$247.00 \$221.00	-\$2,147.00 \$1921.00
Late Payment Fee	\$150.00	Not applicable	\$150.00
Reinstatement Fee	\$500.00	\$65.00	\$565.00
Fees Relating to a Certificate of Registration for Inactive Class			
Certificate of Registration for Inactive Class (application fee and annual renewal fee)	-\$665.00 \$595.00	-\$86.45 \$77.35	-\$751.45 \$672.35
Late Payment Fee	-\$75.00 \$150.00	Not applicable Not applicable	-\$75.00 \$150.00
Reinstatement Fee	\$250.00	\$32.50	\$282.50
Pro-rated Fees of Transferring back to General Class before Renewal			
April 1 – June 30	\$1,235.00 \$1105.00	\$160.00 \$143.65	-\$1,395.00 \$1248.65
July 1 – September 30	\$760.00 \$680.00	\$120.41 \$88.40	-\$1,046.66 \$768.40
October 1 – December 31	\$285.00 \$255.00	\$80.28 \$33.15	-\$697.78 \$288.15
January 1 – March 31	\$0.00	Not applicable	\$0.00

Fee Item	Fee	H.S.T. 13% <i>(Harmonized Sales Tax)</i>	Total Fee
Fees Relating to Applications for Initial Registration for Emergency Class			
Initial Application Fee	\$100.00	\$13.00	\$113.00
Initial Registration Fee	\$0.00	Not applicable	\$0.00
Fees Relating to Renewal of a Certificate of Registration for Emergency Class			
Annual Registration Fee	\$0.00	Not applicable	\$0.00
Late Payment Fee	\$150.00	Not applicable	\$150.00
Fees Relating to a Certificate of Registration for Temporary Class			
Initial Application Fee	\$100.00	\$13.00	\$113.00
Registration for a Certificate of Registration for Temporary Class	\$475.00	\$61.75	\$536.75
Fees Relating to a Certificate of Registration for Provisional Class			
Initial Application Fee	\$100.00	\$13.00	\$113.00
Initial Registration Fee (first year of registration pro-rated by quarter in which registered)			
April 1 – June 30	\$950.00	\$123.50	\$1,073.50
July 1 – September 30	\$712.50	\$92.63	\$805.13
October 1 – December 31	\$475.00	\$61.75	\$536.75
January 1 – March 31	\$237.50	\$30.88	\$268.38
Annual Renewal of a Certificate of Registration for Provisional Class	\$950.00	\$123.50	\$1,073.50
Late Payment Fee	\$75.00	Not applicable	\$75.00
Reinstatement Fee	\$250.00	\$32.50	\$282.50
Pro-rated Fees of applying to General Class before Renewal			
April 1 – June 30	\$1,187.50	\$154.38	\$1,341.88
July 1 – September 30	\$950.00	\$123.50	\$1,073.50
October 1 – December 31	\$712.50	\$92.63	\$805.13
January 1 – March 31	\$475.00	\$61.75	\$536.75
Fees Relating to Professional Corporations and Certificates of Authorization			
Initial Registration of a Certificate of Authorization	\$1,000.00	\$130.00	\$1,130.00
Annual Renewal of a Certificate of Authorization	\$350.00	\$45.50	\$395.50
Late Payment Fee	\$150.00	Not applicable	\$150.00
Other Fees			
Jurisprudence Program	\$100.00	\$13.00	\$113.00
Transfer to different Class Fee	\$100.00	\$13.00	\$113.00
QAC Ordered Assessment Fee	\$750.00	\$97.50	\$847.50

Fee Item	Fee	H.S.T. 13% <i>(Harmonized Sales Tax)</i>	Total Fee
Election Recount Fee	\$500.00	\$65.00	\$565.00
Service Charge for declined payments	\$45.00	Not applicable	\$45.00
Duplicate Certificate	\$50.00	\$6.50	\$56.50
Letter of Standing	\$44.25	\$5.75	\$50.00
Clinic Name Registration	\$25.00	\$3.25	\$28.25
Retired Status Application	\$50.00	\$6.50	\$56.50
Retired Status Renewal	\$50.00	\$6.50	\$56.50
Administration Fees for Notices – this fee shall be applied when a notice is sent to a member who has failed to comply with a request to which the member must comply (i.e. updating insurance and CPD credits by the deadline).			
Administration Fee for Notices (First Notice)	\$50.00	\$6.50	\$56.50
Administration Fee for Notices (Subsequent Notices)	\$100.00	\$13.00	\$113.00