

**TRANSITIONAL COUNCIL
OF THE
COLLEGE OF
TRADITIONAL CHINESE MEDICINE PRACTITIONERS AND
ACUPUNCTURISTS OF ONTARIO**

2009 – 2010 Annual Report



Transitional Council of the College of Traditional Chinese
Medicine Practitioners and Acupuncturists of Ontario

安省中醫師及針灸師管理局過渡委員會

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ABOUT THE TRANSITIONAL COUNCIL

The transitional Council of the College of Traditional Chinese Medicine Practitioners and the Registrar was appointed by the Lieutenant Governor in Council. They are responsible for establishing the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario (CTCMPAO) to allow self-regulation of the traditional Chinese medicine (TCM) profession within the framework of the *Regulated Health Professions Act, 1991* and the *Traditional Chinese Medicine Act, 2006*. The transitional Council has a mandate to protect the public interest and is accountable to the Minister of Health and Long-Term Care. All members appointed to the transitional Council, irrespective of their background, are expected to make decisions and develop policies, guidelines, standards and regulations consistent with the legislative framework to ensure that the public of Ontario receives safe, qualified and ethical care from the TCM profession.

Transitional Council

Cedric Kam Tat Cheung, President

Lynn Bowering, Vice-President

Ian Eng

James Jianping Fu

Joanne Pritchard-Sobhani

Xiaodong (David) Bai

Kristin Bulmer

Zhao Cheng

Richard (Guo Qing) Dong

Ellen C. Hanna

Sharon (Shao Quan) Lam

Henry Maeots

Ruth Pike

Catherine Elizabeth Wilson

Mary (Xiumei) Wu

Registrar

Emily Cheung

Staff

Arwen Long, Executive Assistant

Steven Wang, Committees and Operations Assistant

Conrad Tang, Communications and Projects Assistant

2009-2010 STATUTORY AND BY-LAW COMMITTEES

Statutory Committees (established under s.10 of the *Health Professions Procedural Code*)

Executive Committee

Chair

Cedric Cheung

Members

Lynn Bowering

Ian Eng

James Fu

Joanne Pritchard-Sobhani

Registration Committee

Chair

Joanne Pritchard-Sobhani

Members

Kristin Bulmer

Zhao Cheng

Richard Dong

Henry Maeots

By-Law Committees (established under Transitional By-Laws, enacted June 26, 2008)

Communications Committee

Chair

Ellen Hanna

Members

Richard Dong

Ian Eng

James Fu

Ruth Pike

Cedric Cheung (Ex-Officio)

Finance Committee

Chair

David Bai

Members

Lynn Bowering

Zhao Cheng

Sharon Lam

Mary Wu

Professional Practices/Standards Committee

Chair

Elizabeth Wilson

Members

David Bai

James Fu

Ruth Pike

Mary Wu

MESSAGE FROM THE PRESIDENT AND THE REGISTRAR

The Transitional Council was appointed by the Lieutenant Governor in Council under the *Traditional Chinese Medicine Act, 2006* in May 2008. It met for the first time on June 26 and 27, 2008.

In a span of less than two years, through the hard work of members and staff, we are proud to report that we have accomplished the strategic tasks of

- Establishing governance and administration processes of the transitional Council office;
- Developing and drafting the Registration Regulation;
- Developing and drafting regulations on Professional Misconduct, Advertising, Conflict of Interest, Record Keeping and Inspection Program; and
- Promoting communications with practitioners and stakeholders in Ontario and in other provincial jurisdictions.

Details of our achievement are provided in the reports of the Executive Committee, Registration Committee, Professional Practices/Standards Committee, Communications Committee and Finance Committee which follow this message.

We are taking this opportunity to congratulate the Chairs and members of these committees for their accomplishment. We extend heart-felt thanks to our staff, Arwen Long and Steven Wang for their dedication and support. Together, we have overcome many challenges. We delivered what we planned to achieve despite limited resources and procedural constraints. As a group, we matured. We are now embracing the true meaning of regulation under the *Regulated Health Professions Act, 1991*. In drafting our regulations, we have taken into consideration the practice reality of the TCM profession and also ensured that the public would eventually receive safe, competent and ethical services from qualified practitioners.

Here, we also extend our grateful thanks to our legal counsel, Richard Steinecke and his associates for guiding us through the regulation drafting and policies development processes. Last, but not the least, we extend our sincere appreciation to Jim Dunsdon for effectively steering us through the often heavy Council meeting agenda.

At the threshold of its third year of operation, the transitional Council anticipates heightened efforts by individuals to spread misinformation and divisive messages. Their purpose is to create uncertainty, confusion and fear among the uninformed. In our next strategic plan, the transitional Council will place more emphasis on communications with practitioners, the public and stakeholders to ensure that true facts on the intent of the draft regulations are clearly related. We shall commit resources to enhance our website to provide factual information on a timely basis.

Executive Committee Report

Submitted by Cedric Cheung, Chair

The Executive Committee and its officers were re-elected on January 26, 2010 according to the transitional By-Laws.

Subject to the *Regulated Health Professions Act, 1991* and the *Traditional Chinese Medicine Act, 2006*, the Executive Committee meets between meetings of the transitional Council to facilitate management and direction of the affairs of the College on behalf of the transitional Council. The Committee also considers matters referred to it by the Registrar.

Meetings

All meetings of the Executive Committee are closed meetings. It may, however, invite other members of the transitional Council, staff and consultants to attend at meetings to assist in the consideration of the business and affairs of the transitional Council.

From April 1, 2009 to March 31, 2010, the Executive Committee met 20 times, seven of which were joint meetings with the Registration Committee and two of which were joint meetings with the Finance Committee. It considered matters referred to it by the transitional Council and undertook initiatives to study, identify and plan strategies for Council to achieve its legislative mandate. A summary of the Committee's work is presented below.

Developing Policies

Work Plan, Business Plan and Budget

The Committee worked closely with the Registrar, her staff and each of the statutory and by-law committees to develop the transitional Council work plan, business plan and budget.

During the year, in order to comply with requirements of the draft Memorandum of Understanding (MOU) and Loan Agreement with the Ministry of Health and Long-Term Care (MOHLTC), and to cater to changes in the environment, the Committee had to revise, more than twice, the original work plan, business plan and budget for 2009-2011. The Committee also developed a Risk Assessment and Management plan that Council approved in early 2009.

Interim Procurement Policy

In July 2009, the Management Board of Cabinet issued a new Procurement Directive which classified the transitional Council as an "Other Included Entity" as it receives funds from the Ontario government. The transitional Council is required to create policies and procedures to comply with the Directives.

The Committee, with the assistance of legal counsel, developed an Interim Procurement Policy to ensure the transitional Council procures goods and services in a fair, open and transparent manner ensuring the best value for money.

Drafting Registration Regulations

The Committee worked closely with the Registration Committee throughout the year to research and draft the Registration Regulation.

Three pre-consultation working sessions on the draft regulation took place on March 24 and 25, 2010. Two of the sessions were held in Toronto and one in Ottawa. They were facilitated by H. Nimmons, consultant. Each of the session followed a consistent format with R. Steinecke, legal counsel, presenting the draft regulation, open forum for questions and answers, group discussions and presentation of group findings. Close to 200 traditional Chinese medicine practitioners and other stakeholders attended to offer their suggestions on key issues, namely: classes of registration; grandparenting processes; prior learning assessment and recognition processes; and language requirement.

Feedback from these working sessions and those coming to the office by mail, email and fax will be considered for revisions to the draft regulation.

Prior Learning Assessment and Recognition (PLAR) Tools and Processes

The transitional Council recognizes that current Ontario practitioners come from a variety of backgrounds in education, professional training, experience and practice areas. The draft Registration Regulation therefore proposed that grandparented registrants undergo a prior learning assessment to prove their knowledge and experience in stead of a formal examination process.

The Committee was disappointed that its effort to recruit consultants to develop PLAR tools and processes had to be cancelled at the last minute due to introduction of the Management Board of Cabinet new procurement directives in July 2009.

Despite this setback in our work plan, we were grateful that the Prior Learning and Competency Evaluation and Documentation, (PLACED) Program of Ryerson University's G. Raymond Chang School of Continuing Education invited us to collaborate with them in a Ministry of Citizenship and Immigration (MCI) funded project. The project concluded in January 2010. We received the "*Performance Indicators for TCM Competencies*", which will be a useful tool for PLAR.

Here we wish to extend our thanks to Adam Chen, Zhao Cheng, Richard Dong, James Fu, Joanne Pritchard-Sobhani, Mary Wu and Bin Jiang Wu for contributing many hours of their week-end time to work with the consultants and staff of PLACED. We are deeply appreciative of the leadership, guidance and patience of consultant Linda Buschmann and Martha Ireland, Program Manager, PLACED, G. Raymond School of Continuing Education of Ryerson University.

Professional Competencies Development

J. Pritchard-Sobhani and the Registrar continued to represent the transitional Council to the Canadian Alliance of Regulatory Bodies for Traditional Chinese Medicine Practitioners/Acupuncturists (CARB).

In spring 2009, CARB recommended and the transitional Council approved in principle the “*Entry-Level Occupational Competencies for Acupuncturists in Canada*” which was also adopted by the regulators in British Columbia, Alberta, Quebec and the soon to be regulated professional association in Newfoundland and Labrador.

We recruited volunteers from Ontario practitioners to take part in development of the “*Entry-Level Occupational Competencies for TCM Herbology in Canada*”. Danny Li and Yongchun Cai were selected. The transitional Council extends their heartfelt gratitude to Danny and Yongchun for volunteering their time and expertise for the project.

In October, 2009, the two competencies documents were merged into the “*Entry-Level Occupational Competencies for the Practice of TCM in Canada*”, a pan-Canadian occupational standard for TCM practice. The document lists the job skills, knowledge and abilities required of TCM practitioners in providing safe services to patients. In January 2010, this pan-Canadian competencies document was approved in principle by the transitional Council and other CARB members.

Development of Sub-Competencies and Performance Indicators for Assessment/Education

In autumn 2009, CARB received funding from Human Resources and Skills Development Canada (HRSDC) to develop sub-competencies and performance indicators for TCM based on the *Entry-Level Occupational Competencies for the Practice of TCM in Canada*. The resulting *Performance Indicators and Assessment/Education Blueprints for TCM Practitioners and Acupuncturists* is currently being revised. Once completed, the document will be used nationally to develop inter-jurisdictional registration examinations, implement a framework to evaluate educational programs and develop competencies and performance indicators for the Dr. TCM title.

Standards Council of Canada

In early 2009, the Standards Council of Canada (SCC) contacted the transitional Council requesting feedback on the development of international standards on traditional Chinese medicine through its Technical Committee ISO/TCM249 Traditional Chinese Medicine. The project was initiated by the Standardization Administration of China (SAC) to the International Organization for Standardization (ISO).

The Executive Committee nominated J. Fu and the Registrar to represent the transitional Council to the Technical Committee. Each member of CARB also appointed representatives to the Technical Committee to ensure the integrity of the health regulatory system in Canada and in each province.

Communications with Practitioners

The transitional Council continued to offer up-to-date information on its activities through its website, www.ctcmpao.on.ca, newsletters and mail.

During the year, the media showed growing interest in the work of the transitional Council. The President and the Registrar acted as the spokespersons.

The Committee received invitations from association to speak. In the past twelve months, the Registrar made presentations to the Ontario Association of Acupuncture and Traditional Chinese Medicine, the Chinese Medicine and Acupuncture Association of Canada, the Canadian Society of Chinese Medicine and Acupuncture and the Chinese Canadian Health Care Anti-Fraud Association.

We are most grateful that the Communications Committee, under the leadership of its Chair, E. Hanna, provided the transitional Council with a strategic plan for communication with stakeholders.

Complaints

The Executive Committee is currently investigating one complaint.

Registration Committee Report

Submitted by Joanne Pritchard-Sobhani, Chair

The Registration Committee is a statutory committee of the Transitional Council. It comprises five members, three of whom practice traditional Chinese medicine. The Committee is accountable to the transitional Council. Until formal establishment of the College, it takes on the responsibility to develop entry requirements for registration of future members of the College. After formal establishment of the College, its role and responsibilities are defined in the *Health Professions Procedural Code* (the Code), a part of the *Traditional Chinese Medicine Act, 2006*.

In the past 12 months, the priority of the Registration Committee has been to develop tools and draft the Registration Regulation for submission to the Ministry of Health and Long-Term Care by August/September 2010 for their approval. In order to meet the target deadline for submission of the draft regulation to the Ministry, the Committee held joint meetings with the Executive Committee to expedite decision making. Members met tirelessly, under considerable pressure, and delivered the first draft Registration Regulation for the consideration of Council on June 22, 2009. Since that time, there have been further discussions and revisions to the working draft.

Meetings

The Registration Committee and Executive Committee met jointly eight times from April 1, 2009 to March 31, 2010.

Drafting of the Registration Regulation

In drafting the Registration Regulation, the Committee took into consideration the experience of other provincial TCM Practitioners/Acupuncturists colleges and TCM regulatory bodies in other countries. The current proposed draft included key components set out s. 95 of the *Health Professions Procedural Code*, Schedule 2 of the *Regulated Health Professions Act, 1991*. It also incorporated provisions to comply with labour mobility requirements of the *Ontario Labour Mobility Act* and took into consideration that the College has a duty to provide a registration process that is transparent, objective, impartial and fair.

The Committee and Council took much time to deliberate and define the classes of registration. Members were unanimous in that there will not be separate registration classes for TCM Practitioners and Acupuncturists as “acupuncture is integral to traditional Chinese medicine, being one of the techniques used for treatment to promote, maintain or restore the health of patients”. It should not be an independent profession.

To reflect the scope of care that a future member provides, and depending on the registrant’s primary area of education, experience, competencies, he/she will be able to use the protected titles, “Acupuncturist” and/or Traditional Chinese Medicine Practitioner”.

Pre-consultation discussion sessions with TCM practitioners and other stakeholders on March 24, 2010 and March 25, 2010 provided Council with valuable feedback and recommendations regarding key issues related to language, grand-parenting and definitions of practice. As part of due process, the Registrar and members of Council are committed to ongoing dialogue with all stakeholders as it relates to the draft Registration Regulation. The draft Regulation was also posted on the Transitional Council website, with suggestions from members of the TCM community and the public solicited until April 23, 2010. Further revision to the draft Regulation may be required once all feedback is received and considered.

Entry-Level Competencies

Parallel to the drafting of the Registration Regulation, work continues with provincial TCM Practitioners/Acupuncturists regulators under the aegis of the Canadian Alliance of Regulatory Bodies for TCM Practitioners and Acupuncturists (CARB). Considerable progress has been made.

Council approved the “*Entry-Level Occupational Competencies for the Practice of Traditional Chinese Medicine in Canada*”. The document provides the skills, knowledge and abilities that an entry-level practitioner in traditional Chinese medicine should possess in order to provide safe, effective and ethical care to patients. It will form the basis for assessment of practitioners applying for registration with the College.

In October, CARB received further funding from Human Resources and Skills Development Canada (HRSDC) to appoint a consultant team to develop sub-competencies and performance indicators to enable the regulators to begin implementation of the occupational competencies for registration assessment, development of a blueprint for a pan-Canadian examination process and education program review. CARB anticipated that the subsequent pan-Canadian examination process will include both written and oral components.

In March 2010, the consultant team completed for CARB’s approval the “*Performance Indicators and Assessment/Education Blueprints for TCM Practitioners and Acupuncturists*”. The document will be considered at the CARB meeting scheduled for May 2010. If adopted, and with further funding from HRSDC, CARB will recruit consultants to help develop:

- an inter-jurisdictional registration examination;
- a set of outcome based requirements for TCM education programs; and
- competencies for the Dr. TCM title.

From December 2009 to March 31, 2010, Council collaborated with Ryerson University’s Prior Learning and Competency Evaluation and Documentation (PLACED) Program to develop performance/behavioural indicators based on the “*Entry-Level Occupational Competencies for the Practice of Traditional Chinese Medicine in Canada*”. This partnership with PLACED enabled the Council to maintain our original

Professional Practice/Standards Committee Report

Submitted by Elizabeth Wilson, Chair

The Professional Practices/Standards Committee is established under the By-Laws of the transitional Council. It comprises five members, three of whom practice Traditional Chinese Medicine. The Committee is accountable to the transitional Council and/or the Executive Committee.

The mandate of the Committee is to study and make recommendations for the consideration of transitional Council on programs, policies and practices designed to ensure the quality of the practice of Traditional Chinese Medicine and Acupuncture in Ontario.

Meetings

This dedicated and hard-working committee met seven times from April 1, 2009 to March 31, 2010.

Drafting of the General Regulation

In the past year, the Committee assisted Council in the drafting of a General Regulation, which includes:

- Part I – Professional Misconduct
- Part II – Conflict of Interest
- Part III – Record Keeping
- Part IV – Inspection Program

The initial draft has been completed. The Committee is currently working on the explanation and rationale to support the draft Regulation, which follows closely the template and policies provided by the Ministry of Health and Long-Term Care (MOHLTC). Further revision of the draft Regulation may be required once feedback is received as part of the legislated consultative process.

Drafting of Standards of Practice and Guidelines

The Committee is also responsible for drafting standards of practice, guidelines and policies in support of the General Regulation.

The draft guideline references MOHLTC's *Policy for Drafting Advertising Guidelines*, the advertising standards and guidelines of regulatory health colleges in Ontario and specifically studied advertisements of the traditional Chinese medicine community. The Committee has completed drafting of the guidelines for advertising for review by Legal Counsel.

The Committee has made significant progress in drafting the necessary content for record keeping after researching requirements of the *Regulated Health Professions Act, 1991* and best practices of other health professions in Ontario and Canada.

Communications Committee Report

Submitted by Ellen Hanna, Chair

The Communications Committee is established under the Transitional Council By-laws of the College. The Communications Committee reports and is accountable to the transitional Council.

The Communications Committee works collaboratively with the Registrar, his/her designated staff and contract consultants to:

- help develop major communication initiatives to reach practitioners, health professionals and the public;
- assist in the development of major government relations activities;
- assist in the development of media communication plans; and
- develop plans to deliver on each of the communications related components of the College's strategic plan or as requested by Council from time to time; the plans may include the determination of who will carry out the work of the plans, how the plans will be carried out, when the plans will be carried out and why the plan is an appropriate response to the College's needs.

In particular, the Communications Committee assists in supporting Strategic Direction #4 of the Council: "to establish effective means of communication to disseminate accurate, current and consistent information to stakeholders and to receive their feedback".

The Committee recognizes the importance of maintaining consistency of messaging, remaining focused on public protection and safety and reaching out to the entire province.

Meetings

The Communications Committee met three times from April 1, 2009 to March 31, 2010.

Committee Activities

The Committee recommended for the transitional Council's approval a comprehensive and forward-thinking work plan for the period of June 2009 – June 2010. With the transitional Council's approval, the Committee moved forward with the following initiatives:

- **Developed content for three issues of the Transitional Council newsletter**
Topics covered in the newsletters included articles on the *Agreement on Internal Trade*, the Regulation Making and Approval Process, answering practitioner questions and facts every practitioner in Ontario should know.
- **Developed pilot face-to-face information sessions with practitioners and stakeholders**
The first information session was held on January 7, 2010, with committee members facilitating and offering translation support. Nine associations were invited to send representatives to the session and forty-five practitioners registered to attend. The topic of the session was the regulation of traditional Chinese medicine and the regulation approval process.

- **Met with representatives of the Ministry of Health and Long-Term Care regarding the development of communications strategy**

The Chair of the Communications Committee met with Executive Committee members, the Registrar, the Chair of the Finance Committee, representatives from the MOHLTC, and media relations consultants from the MOHLTC on December 8, 2009. The consultants provided the transitional Council with guidance on communication techniques and a document entitled *Strategic Communications and Issues Management Summary: Transitional Council of the College of Traditional Chinese Medicine*.

Finance Committee Report

Submitted by David Bai, Chair

The Finance Committee is established under the Transitional By-laws to support the Executive Committee and the transitional Council. It makes recommendations on financial matters, specifically, in developing and recommending the annual budget.

Meetings

From April 1, 2009 to March 31, 2010, the Finance Committee held three meetings, two of which were held jointly with the Executive Committee. The Chair also met twice with representatives from the Ministry of Health and Long-Term Care and members of the Executive Committee to discuss revisions to the transitional Council's annual budget and business plan.

Auditor's Report 2008-2009

The transitional Council accepted the audited Statement of Expenditures for the year ended March 31, 2009 prepared by KPMG, which then formed part of the Transitional Council annual report. The reported figures were provided by HealthForceOntario (HFO), as all funds disbursement and financial records are under their management.

Committee Activities

The 2009/2010 fiscal year was challenging for the Finance Committee. It undertook a number of important tasks that helped move the transitional Council forward in completing its objectives, while working with changing expectations of the Ministry of Health and Long-Term Care.

Budget and Business Plan Revision

The Committee spent much of its time revising the budget and business plan for the current fiscal year as well as the 2010/2011 fiscal year to ensure accomplishment of essential activities in order to submit the core regulations to the Ministry of Health and Long-Term Care according to plan and within the directives of government.

The revised budget, business plan and forecasted expenditures have been submitted to the Ministry for approval in preparation for the signing of the Memorandum of Understanding and Loan Agreement.

Procurement Directive

On July 31, 2009 the Ontario government's Management Board of Cabinet released its Procurement and Travel Expenses Directives. As an "Other Included Entity" under the Directives, the transitional Council was required to comply with many of the principles stipulated therein. It was also necessary to develop and submit for the consideration of the Ministry our own Procurement Policy for attachment to the Memorandum of Understanding and Loan Agreement with the Ministry. The draft transitional Council's Interim Procurement Policy was approved by Council at its 7th meeting on November 23, 2009.

AUDITORS' REPORT



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AUDITORS' REPORT

To the Transitional Council of the College of
Traditional Chinese Medicine Practitioners
and Acupuncturists of Ontario

We have audited the statement of expenditures of the Transitional Council of the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario for the year ended March 31, 2010. This financial statement is the responsibility of the Council's management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 2010 in accordance with Canadian generally accepted accounting principles.

Chartered Accountants, Licensed Public Accountants

Toronto, Canada

May 21, 2010

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.
KPMG Canada provides services to KPMG LLP.

Statement of Expenditures

Year ended March 31, 2010, with comparative figures for 2009

	2010	2009
Salaries and wages	\$ 327,309	\$ 267,666
Rent and management fees (note 3)	114,094	88,761
Professional services	53,073	46,631
Council and committees	26,711	112
Office and general	24,895	77,252
Audit	9,000	9,300
Communications/media	2,501	1,781
Capital expenditures	566	566
	<u>\$ 558,149</u>	<u>\$ 492,069</u>

See accompanying notes to statement of expenditures.

The College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario (the "College") is a regulatory body established under the Regulated Health Professions Act, 1991 and the Traditional Chinese Medicine Act, 2006. It has a statutory duty to regulate the practice of traditional Chinese medicine in Ontario so that the public has access to safe and ethical care from registered Chinese medicine practitioners and acupuncturists. The College is a not-for-profit organization and is not subject to income taxes.

At this time, the College is in a transitional phase. The Lieutenant Governor in Council has appointed a Transitional Council (the "Council") to develop standards and regulations for registration of qualified practitioners. Once the Council completes its work and the regulations are approved by the Government of Ontario, the College will be able to register members and have the tools to regulate the practice of traditional Chinese medicine in the public interest.

1. Significant accounting policies:

(a) Basis of presentation:

This financial statement has been prepared in accordance with Canadian generally accepted accounting principles. Only a statement of expenditures is presented as the Council is funded through HealthForceOntario Marketing and Recruitment Agency with funds provided by the Ministry of Health and Long-Term Care (the "Ministry").

(b) Expenditures:

Expenditures are recognized on the accrual basis.

(c) Capital expenditures:

Capital expenditures represent the current year's charge over the underlying capital assets which were funded by the Ministry.

(d) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of expenditures and disclosure of contingent liabilities at the date of the financial statement and the reported amounts of expenditures during the year. Actual results could differ from those estimates.

2. Change in accounting policy:

Effective April 1, 2009, the College adopted The Canadian Institute of Chartered Accountants' ("CICA") amendments to Section 4400 of the CICA Handbook. Adoption of these recommendations had no significant impact on the financial statements for the year ended March 31, 2010.

3. Management fee:

The College is allocated a management fee for corporate services provided by HealthForceOntario Marketing and Recruitment Agency at a rate of 15% of total expenditures less rent and management fees. This fee is settled with HealthForceOntario Marketing and Recruitment Agency by the Ministry.

4. Economic dependence:

The College is economically dependent upon the continued support of the Ministry.