

# ANNUAL REPORT

Apr 2017 / Mar 2018



College of Traditional Chinese Medicine  
Practitioners and Acupuncturists of Ontario

Ordre des praticiens en médecine traditionnelle  
chinoise et des acupuncteurs de l'Ontario





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## PRESIDENT REMARKS

“*Collaboration and ongoing communication helps us attain the high standards and expectations that ensure the provision of quality, ethical and safe traditional Chinese medicine for the residents of Ontario.*”

The Council of the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario continued to grow in its responsibilities as a regulatory body throughout the 2017 - 2018 year. Our mandate - “to regulate the profession in the public interest”, has been the focal point of all discussions and decisions. This allowed us, as a Council, to work with our membership to encourage and support professional responsibility in the provision of safe, quality and ethical care.

Throughout the year, our activities were driven by the Strategic Plan. The key areas of focus were:

- 1) Confidence in Governance;
- 2) Competent Practitioners and Accountable Practice;
- 3) Stakeholder Awareness and Relations; and,
- 4) Value Based Organizational Culture.

Transparency and accountability to the public, our members and our stakeholders are very important. Through our website, newsletters, community outreach and media interactions, we have worked to share information and increase awareness of the work of the College and the practice of traditional Chinese medicine (TCM) and acupuncture. We want to ensure that individuals seeking assistance from TCM practitioners and acupuncturists have access to the information necessary to make informed decisions about their care and the practitioner chosen to provide that care.

Through the work of our Committees, we have striven to promote the growth of our members and the professional, quality care everyone expects and to which they are entitled.

Thank you to all Council and non-Council members who commit their time, knowledge and experience to ensure these committee responsibilities are fulfilled with competence and fairness.

Our staff, under the capable leadership of our Registrar and CEO, Mr. Allan Mak, have provided endless guidance and support to Council. They work diligently every day to make sure that the expectations of self-regulation are being met. Collectively they share a wealth of knowledge, expertise, and skill so that all tasks can be completed successfully and efficiently. Thank you to all for your endless patience, encouragement and support.

The growth, success, and achievements throughout this past year are the result of great dedication and excellent team work. Thank you to everyone - Council, staff, and members for your commitment to excellence in self-regulation.

**FERNE WOOLCOTT**  
President





## REGISTRAR'S REPORT

We made it! The first five years have been filled with many milestones and obstacles since being proclaimed in April 2013. We're no longer a new College, and 2017-2018 closed out the final year for the Grandparented class. We now have over 2300 General Class members. I congratulate all members who have achieved General Class status through the Prior Learning Assessment and Recognition (PLAR) process and to the new members who passed the Pan-Canadian Examination.

I want to highlight a few of the activities and accomplishments of the College over the past year.

The *Protecting Patients Act* was enacted in May 2017. The legislation is centered around added measures of protecting the public and prevention of sexual abuse.

To align with the new Act, we have made significant changes to ensure increased transparency through access to more information for the public regarding our members, the College's processes and activities, and the provision of additional support to victims of sexual abuse.

The College By-Laws have had a significant overhaul ensuring that processes are consistent with best practices, reducing ambiguity and providing more information on the public registry. These include discipline findings, and prior history of professional misconduct in Ontario and other jurisdictions.

The College has experienced a higher number of complaints over the past year and much of it is related to record keeping, billing issues and fraud. The

College has developed record keeping guidelines, updated sample templates and developed a webinar that will be offered to all members to ensure that they are aware of the standards of this profession and maintain their records in an efficient and ethical manner.

We underwent our initial assessment with the Office of the Fairness Commissioner to review our registration practices. The report acknowledged commendable practices and provided some key recommendations. We have addressed them by developing new registration policies to ensure that our practices are transparent, objective, impartial and fair for new applicants looking to enter the profession and existing members wishing to maintain their certificate.

This past year we have done a tremendous amount of outreach through a media campaign, speaking to students, educators, schools, members of the profession, leaders in the community, politicians, and of course, the public. We spoke about the role of the College, our processes, how we ensure members are competent and how we protect the public.

The College also engaged the membership and the public in a consultation process involving the development of a doctor class. We are conducting an environmental scan,

have completed a literature review and held focus groups with members of the profession, the public and key stakeholders. The goal is to define the doctor class and determine how an advanced class will distinguish itself from the General class and provide benefits to the public.

Over the next few years, we will take the time to develop the doctor class competencies, establish class entry requirements, assessment vehicles and ensure that the overall education system has programs and educators that can teach the appropriate content at this advanced level.

We are now shifting our focus and moving towards new initiatives that will increase standards for this profession and ensuring that members are providing safe, quality traditional Chinese medicine and acupuncture services to the people of Ontario.

We are excited about the opportunities ahead and we appreciate the involvement of our Council, the staff and the members of the profession to ensure that we continue to protect the public.

Please enjoy reading the report and the activities of the College over the past year.

**ALLAN MAK**  
Registrar & CEO



# ABOUT THE COLLEGE

The College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario (CTCMPAO) is the governing body established by the government of Ontario under the *Regulated Health Professions Act, 1991* and the *Traditional Chinese Medicine Act, 2006*.

These Acts established CTCMPAO as one of 26 regulatory health colleges in Ontario accountable to the Minister of Health and Long-Term Care to regulate the practice of traditional Chinese medicine in the interest of the public of Ontario. The law in Ontario requires that every practitioner must be a registered member of the CTCMPAO.

Key regulations, by-laws, policies, publications and guiding documents can be found on the CTCMPAO website at [www.ctcmpao.on.ca](http://www.ctcmpao.on.ca).

## COLLEGE STAFF

Allan Mak	Registrar and CEO	Lester Xu	IT Development
Ann Zeng	Manager of Registration and Examinations	Michele Pieragostini	Manager of Professional Practice
Crystal Barnett	Administrative Assistant	Michelle Yiu	Communications Associate
Dianne Cook	Executive Assistant	Nanthini Joseph	Registration and Examinations Coordinator
Elona Rubinov	Professional Conduct and Hearings Assistant	Nimao Amir	IT Project Coordinator
Eva Wang	Finance, HR and Administrative Coordinator	Ryan Chu	Professional Conduct Coordinator
Francesco Ortale	Director of IT, Finance and Corporate Services	Sean Cassman	Policy Analyst
Ivy Ning	Registration and Examinations Coordinator	Stamatis Kefalianos	Deputy Registrar and Director of Statutory Programs
Jenny Du	Corporate Services Assistant		Registration and Examinations Associate
Leanne Cheng	Quality Assurance Coordinator	Tiffany Szeto	

## MEMBERS OF COUNCIL 2017 - 2018



Front row: Jin Qi Zeng, Christine Fung, Ferne Woolcott, Henry Maeots, Yvonne Blackwood, Feng Li Huang, Terry Wai Tin Hui, Barrie Haywood; Back row: Xianmin Yu, Martin Perras, Christine Lang, Martial Moreau; Missing: Ming C. Cha, Cal McDonald, Maureen Hopman, Yuqi Yang



# MEET THE COUNCIL

### What is a Public Member?

Public members are appointed to Council by the government. Council will have a minimum of five and no more than eight appointed members. Public members, as with all Council members, will uphold the College's mandate to serve and protect the public.

### What is a Professional Member?

Professional members are elected to Council by members in the five districts, up to a maximum of nine Professional members. Professional members bring a unique perspective through their knowledge of the profession and to serve as a Council member to protect the public.



FERNE WOOLCOTT

Public  
(President)



TERRY WAI TIN HUI

Professional  
District 3  
(Vice-President)



YVONNE BLACKWOOD

Public



MING C. CHA

Professional  
District 4



CAL MCDONALD

Public



MARTIAL MOREAU

Public



MAUREEN HOPMAN

Public



BARRIE HAYWOOD

Public



CHRISTINE KIT YEE FUNG

Professional  
District 4



FENG LI HUANG

Professional  
District 3



HEINO (HENRY) MAEOTS

Public



CHRISTINE LANG

Professional  
District 2



MARTIN MICHEL PERRAS

Professional  
District 1



YUQI YANG

Professional  
District 3



XIANMIN YU

Professional  
District 5

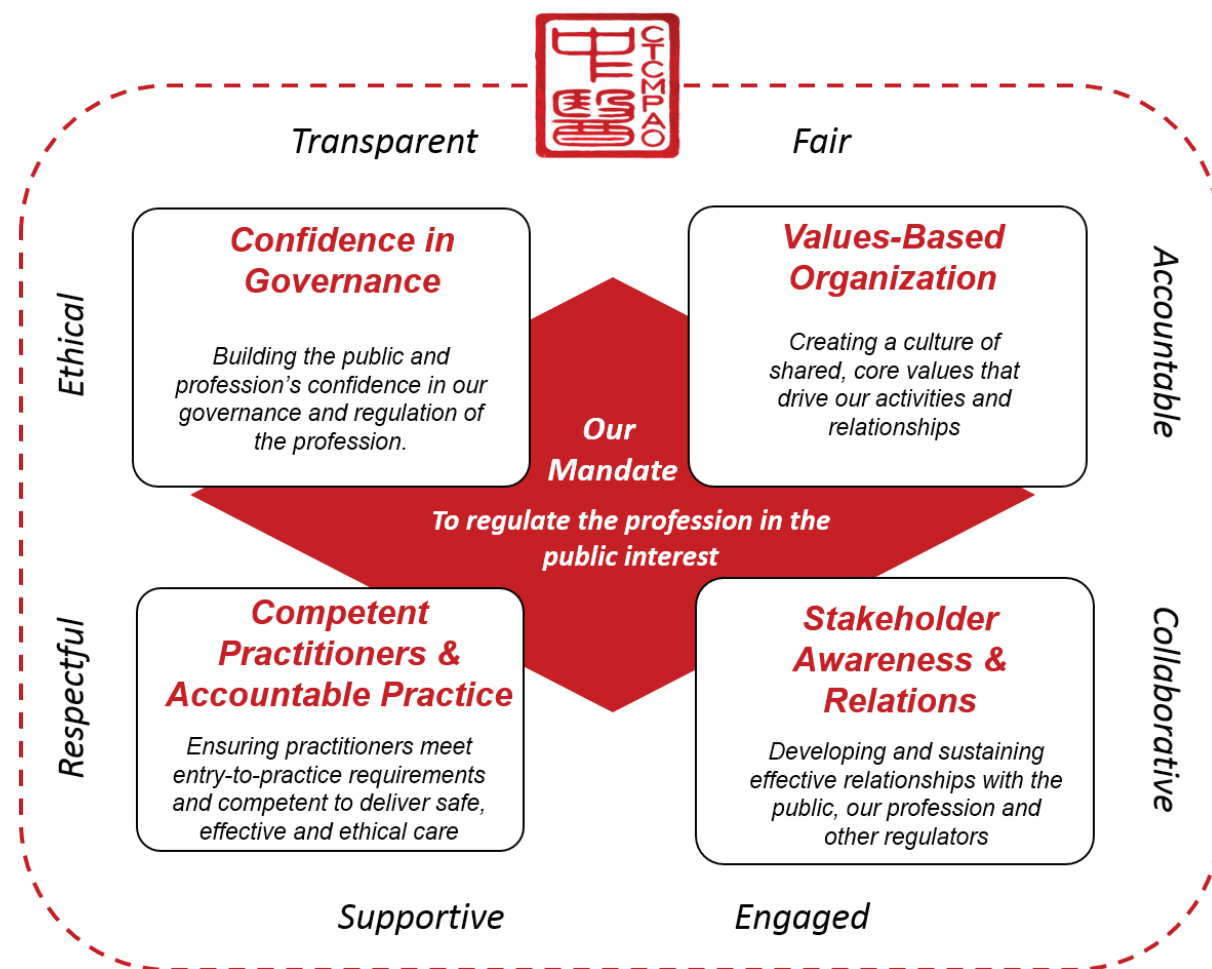


JIN QI ZENG

Professional  
District 1

# COLLEGE HIGHLIGHTS

The College has completed its  
2016 - 2018 Strategic Plan.



## Confidence in Governance

- ✓ Conducted a complete overhaul of its by-laws to ensure they are consistent, relevant and effective. The new by-laws incorporated a number of enhancements to increase transparency of the information on the public register and improving the College governance;
- ✓ Improved transparency for members and the public through posting Council agendas and materials on the College website;
- ✓ Improved ability to assess and mitigate organizational risk through the development of a Risk Management Framework;
- ✓ Participated in ongoing training for Council and Committee members.

## Values - Based Organizational Culture

- ✓ Staffing resources were reorganized and the implementation of continuous process of improvements in program delivery. A new performance evaluation process was implemented.
- ✓ Successfully completed election of professional members to Council for District 1, North East and District 2, Central East.

## Competent Practitioners & Accountable Practice

- ✓ Improved member and public awareness regarding the closing of the Grandparented Class of Registration. Grandparented members who completed the Prior Learning Assessment and Recognition (PLAR) process demonstrated the competencies as outlined in the Entry to Practice Competencies;
- ✓ Ensured continued practitioner competence through the ongoing improvement and development of the entry to practice Pan-Canadian Examination with our provincial partners;
- ✓ Ensured Quality Assurance Program through the development of templates, policies and guides available to members online.

## Stakeholder Awareness & Relations

- ✓ Raised public awareness about traditional Chinese medicine (TCM), acupuncture, the various TCM modalities and expectations when seeing a practitioner on the College website;
- ✓ Improved understanding of the College's role with continuous outreach to schools, the public and membership associations;
- ✓ College supported the intent and assumed goals of the *Protecting Patients Act, 2017* and the submission of the Federation of Health Regulatory Colleges of Ontario on Bill 87;
- ✓ Conducted an environmental scan of the public, members, stakeholders and other regulatory bodies as part of the move forward with the development of the Doctor Title Regulation.



# EXECUTIVE COMMITTEE

**April 2017 - March 2018:**  
Ferne Woolcott (President)  
Terry Wai Tin Hui (Vice-President)  
Ming C. Cha  
Christine Lang  
Heino (Henry) Maeots



The Executive Committee provides oversight of all College accountabilities, initiatives and activities. The Committee reports on its actions and makes recommendations to Council. The Executive Committee supported Council's initiative in advancing CTCMPAO's strategic objectives.

- Retained a consultant which was selected through an open Request for Proposal (RFP) to facilitate the College's strategic plan development;
- Appointed members to Committees to enhance continuity and suitability;
- Initiated and developed a Council Meeting Assessment Tool to evaluate Council's effectiveness and identify areas of improvement as part of the College's commitment to good governance;
- Continued to be fiscally responsible by recommending that Council approve the 2017-18 audited financial statements and the 2018-19 operating budget;
- Completed the annual performance appraisal of the Registrar and CEO.

# PATIENT RELATIONS COMMITTEE

**April 2017 - March 2018**  
Christine Kit Yee Fung (Chair) Heino (Henry) Maeots  
Yvonne Blackwood Martial Moreau  
Barrie Haywood Martin Michel Perras  
Feng Li Huang Ferne Woolcott  
Christine Lang



The Patient Relations Committee is mandated by the *Regulated Health Professions Act, 1991* (RHPA) to administer the Patient Relations Program. This Program enhances relations between members and patients and includes measures for preventing and dealing with sexual abuse of patients. The Committee is also responsible for administering the funding for therapy or counselling for patients who have been sexually abused.

- Completed annual training on the responsibilities and accountabilities of the Committee and the Patient Relations Program;
- Posted a webpage to provide information on the foundation of traditional Chinese medicine and acupuncture, and information for the public to understand what to expect when receiving services from a member of the College, and treatment modalities;
- Prepared for the amendments of the RHPA that will come into force as a result of Bill 87, *Protecting Patients Act, 2017* receiving Royal Assent on May 30, 2017.

During this reporting period, there were no applications of funding for therapy or counselling related to sexual abuse.





# QUALITY ASSURANCE COMMITTEE

## April 2017 - March 2018

Ming C. Cha (Chair)  
Christine Kit Yee Fung  
Terry Wai Tin Hui  
Heino (Henry) Maeots

Cal McDonald  
Ferne Woolcott  
Xianmin Yu



3 Meetings Held

The Quality Assurance Committee is responsible for administering the Quality Assurance Program (QA program). The QA program ensures continuing competence and quality improvement of registered members. This is achieved through self-assessment, peer and practice assessment and the requirement of continuing education or professional development.

- Developed an advertising guideline to assist members in understanding the advertising standards of practice.
- Established a number of policies to define the requirements, processes and consequences of non-compliance of the QA program.
- Approved a record keeping webinar to support members' compliance of the record keeping standards of practice and templates.

## Annual Requirements of the QA Program

Every member of the College must complete, on an annual basis, a self-assessment and professional development hours. A random selection of members is chosen to submit their Self-Assessment Tool and professional development plan to demonstrate their compliance.

Every member must declare whether or not they have complied with the annual requirements of the QA program during registration renewal. Those who declare non-compliance are asked to submit their Self-Assessment Tool and professional development plan for review.

## Peer and Practice Assessment Program

Peer and Practice Assessments are conducted on members who are randomly selected, who do not demonstrate compliance with the annual requirements of the QA Program, or have not met or are required to meet a term, condition or limitation on their Certificate of Registration. In 2018, a Peer and Practice Assessment was conducted for a member whose Certificate of Registration contained this term, condition and limitation. The results will be reported in the next Annual Report.

Due to the expiration of the Grandparented Certificate of Registration, no further action will be taken on individuals with outstanding self-assessments or peer and practice assessments.

Notice sent to members	260
Submissions Received	258
Satisfactory	253
Incomplete	5
No submission received	2

Members declaring non-compliance	16
Submissions Received	15
Satisfactory	14
Incomplete	1
No submission received	1
Grandparented member	1

# INQUIRIES, REPORTS & COMPLAINTS COMMITTEE

## April 2017 - March 2018

Christine Lang (Chair)  
Yvonne Blackwood  
Maureen Hopman  
Heino (Henry) Maeots  
Cal McDonald  
Martin Michel Perras  
Yuqi Yang  
Xianmin Yu  
Jin Qi Zeng

Non-Member of Council:  
Noël Wright  
Poney Chiang



**25** meetings  
**3** interim orders imposed by the ICRC

The College investigates complaints and receives reports about the practice or conduct of traditional Chinese medicine practitioners and acupuncturists.

Complaints and Registrar's Reports are reviewed by the Inquiries, Reports and Complaints Committee (ICRC) to determine if there is any evidence of professional misconduct, incompetence or incapacity. After a thorough and objective investigation, the ICRC renders a decision on each matter. The process is designed to ensure fairness to both the complainant and the practitioner.

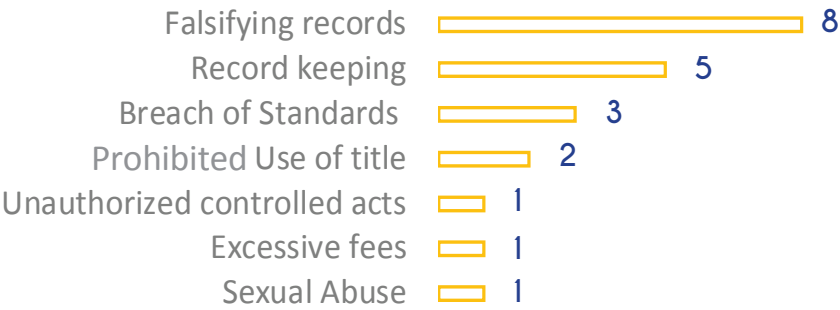


### Message of Thanks

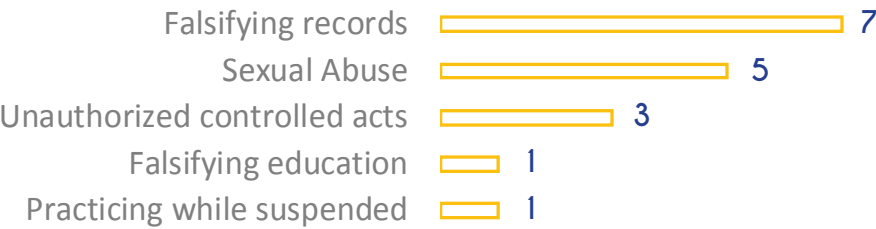
Mr. Poney Chiang served as a non-member of Council to the ICRC from October 2015 to January 2018. The College is grateful for his time, expertise and commitment to ensuring the College upheld its mandate to protect and serve the public of Ontario. Thank you, Poney!

## BY THE NUMBERS

### 21 New Complaints



### 17 New Registrar's Reports



### 19 Completed Complaints and Outcomes \*

SCERP	8
Oral Caution	5
Referral to Discipline	4
Written caution	3
Letter of advice	2
Take No Action with Undertaking to restrict practice/resign	1
Take No Action	1

### 31 Completed Registrar Reports and Outcomes \*

Oral Caution	10
Referral to Discipline	8
Letter of Advice	8
Written Caution	5
Take No Action with Undertaking to restrict practice/resign	5
Take No Action	1

\* Some decisions include more than one outcome

### Source of Complaints

8 Patient	12 Insurance
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### Source of Registrar Investigations

3 Media	3 Anonymous Reports
1 Insurance	1 Mandatory Reports
1 Registration	1 Renewal Declaration
7 Additional Concerns	

### 31 Pending Cases at Year End

12 Registration	19 Registrar Investigations
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### Complaints before the Health Professions Appeal and Review Board

2 Cases	0 Pending Cases
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# DISCIPLINE COMMITTEE

## April 2017 - March 2018

Heino (Henry) Maeots (Chair)  
The Discipline Committee is composed of every member of Council

Non-members of Council:  
Poney Chiang  
Noël Wright

The Discipline Committee is a statutory committee responsible for holding hearings related to allegations of professional misconduct or incompetence. Matters are referred to this Committee by the Inquiry, Complaints, Reports Committee, or on reinstatement applications referred to it by the Registrar.

The Discipline Committee had a total of 25 cases before it in 2017. Of these cases, 17 were carried from previous years and 8 new referrals were made in 2017.

The Committee completed 9 cases in 2017. Of these 9 cases, three hearings resulted in findings of professional misconduct. Five cases were indefinite adjournments given that the registrants entered into agreement to give up their registration and to never reapply. If the registrants fail to comply with any terms of the agreement, the College has the ability to resume the discipline hearing. In one case, allegations against the member were permanently stayed as a result of the member being deceased.

## FINDINGS OF PROFESSIONAL MISCONDUCT

Failing to meet / maintain standards of practice	3
Failing to keep records in accordance with the standards of the profession	1
Falsifying a record relating to the member's practice	1
Sexually abused a patient	1
Disgraceful, dishourable, or unprofessional conduct	3
Performing unauthorized controlled acts	2
Using prohibited title	2
Using testimonials	1
Breach of Food and Drug Act	1



## PENALTIES

The penalties imposed by the Discipline Committee included:

- 1 Revocation of a member's certificate of registration
- 3 Reprimands
- 2 Suspensions of member's certificates of registration ranging from 8 months to 9 months in length
- 2 Courses to be taken by members in the following subject areas: Ethics and Boundaries; record-keeping and professional obligations
- 2 Members practice to be monitored
- 1 Case in which surety for funding for therapy and counselling for victim of sexual abuse were awarded
- 3 Cases in which costs were awarded to the College, ranging from \$2,500 to \$105,000

## SUMMARY OF CLOSED CASES

Findings of professional misconduct as a result of contested hearing	Phillip Tran Jessica Rea
Findings of professional misconduct as a result of uncontested hearing	Zhi Hong Tang
Indefinite Adjournments	Luk Kee Chan Rochel Yakobov Svetlana Kurkina Dina Ifraimov Tanya Holtzman Steve Stewart

# SUMMARY OF DISCIPLINE COMMITTEE DECISIONS

## JESSICA REA #3401

On October 25, 2016, a panel of the Inquiries, Complaints and Reports Committee referred specified allegations pertaining to Jessica Rae to the Discipline Committee. A contested hearing took place on September 29, 2016 however the penalty hearing was held on May 9, 2017.

### Summary of Allegations

Ms. Rea was referred to the Discipline Committee as a result of an investigation into the advertising of and practice of hirudotherapy (leech therapy). The Member advertised with testimonials and used unauthorized terms, titles and designations.

### Findings

On February 17, 2017, a panel of the Discipline Committee found that Ms. Rea had committed acts of professional misconduct in that she:

- Contravened the RHPA by performing an unauthorized controlled act;
- Contravened a standard of practice of the profession;
- Used a prohibited title;
- Permitted the use of testimonials in respect of her practice;
- Breached the Food and Drugs Act, a statute for the purpose of protecting public health;
- Engaged in conduct or performed an act relevant to the practice of the profession which having regard to all the circumstances would reasonably be regarded by the profession as disgraceful, dishonourable or unprofessional.

### Penalty

On May 23, 2017, the Discipline Panel ordered the following:

1. The Member's Certificate of Registration be suspended for a period of 9 consecutive months, which shall be remitted by 3 months to 6 months upon the Member complying with the conditions contained below.
2. An Order imposing terms, conditions and limitations on the Member's certificate of registration as follows:
  - a. The Member shall within 6 months complete an Ethics & Boundaries Program, acceptable to the College, at her own expense, and provide satisfactory proof of completion to the College;
  - b. The Member shall within 6 months prepare a report of no less than 500 words reflecting on the findings of professional misconduct against her and how she intends to alter her practice going forward;
  - c. A limitation on the Member's Certificate of Registration for reassessment of her practice following her return post-suspension;

3. A public and recorded reprimand;
4. Costs payable to the College in the amount of \$5,000.00, directing the payment of the Cost ordered over a period of 6-months, to commence 1-month following her return to practice upon the expiration of her suspension.

The Discipline Panel's Decision and Reasons is available on the College website.

## PHILLIP TRAN #2773

On October 25, 2016, a panel of the Inquiries, Complaints and Reports Committee referred specified allegations pertaining to Phillip Tran to the Discipline Committee. A contested hearing took place on February 27, 28, March 1, 2 and 3, 2017, however the penalty hearing was held on August 22, 2017.

### Summary of Allegations

Mr. Tran was referred to the Discipline Committee as a result of a sexual abuse complaint. Mr. Tran used the doctor title in the course of providing treatment and failed to maintain patient records.

### Findings

On May 13, 2017, a panel of the Discipline Committee found that Mr. Phillip Tran had committed acts of professional misconduct in that he:

- Sexually abused a patient;
- Contravened the RHPA by performing an unauthorized controlled act;
- Contravened a standard of practice of the profession;
- Failed to keep records in accordance with the standards of the profession;
- Used the doctor title;
- Engaged in conduct or performed an act relevant to the practice of the profession which having regard to all the circumstances would reasonably be regarded by a member as disgraceful, dishonourable, or unprofessional.

### Penalty

On May 23, 2017, the Discipline Panel ordered the following:

1. The Member's Certificate of Registration be revoked;
2. A public and recorded reprimand;
3. An order that the Member reimburse the College for funding for therapy and counselling for the victim, and that the Member post \$16,060.00 for security for this purpose, in a form acceptable to the College;
4. Costs payable to the College in the amount of \$105,000.00.

The Discipline Panel's Decision and Reasons is available on the College website.



## ZHI HONG TANG #1192

On December 11, 2015 a panel of the Inquiries, Complaints and Reports Committee referred specified allegations pertaining to Zhi Hong Tang to the Discipline Committee. An uncontested hearing took place on July 5, 2017.

### Summary of Allegations

This matter came to the College's attention by way of a communication from an insurance company, alleging that the Member may be holding herself out as a Registered Massage Therapist, and practicing under the name other than the one she is registered under.

### Findings

On January 15, 2018, a panel of the Discipline Committee found that Ms. Tang had committed acts of professional misconduct in that she:

- Contravened a standard of practice of the profession;
- Falsified a record relating to the Member's practice;
- Engaged in conduct or performing an act relevant to the practice of the profession that, having regard to all the circumstances, would reasonably be regarded by the profession as disgraceful, dishonourable, or unprofessional.

The Panel accepted the Joint Submission on penalty and imposed an order that:

1. The Member's Certificate of Registration be suspended, for a period of 8 consecutive months, effective on a date agreeable to the College.
2. The Member shall have an opportunity to remit the length of the suspension by a period of 4 months, upon completion to the College's satisfaction of the requirements set out in paragraphs 3 below.
3. That the Registrar impose the following terms, conditions and limitations on the Member's certificate of registration:
  - a. The Member shall attend at College-approved training concerning her record keeping and professionalism obligations.
  - b. The Member shall deliver a written reflection piece, two to four pages in length, demonstrating the Member's understanding of her record-keeping and professionalism obligations as a member of the College.
  - c. The Member shall make reasonable efforts to remove the advertisement "Massage by Lucy" on [www.getamassage.ca](http://www.getamassage.ca).
  - d. The Member shall take all necessary steps to amend the College's Register to include reference to the name "Lucy".
  - e. The Member shall discontinue use of the Lucy Health and Wellness business cards which suggest she provides RMT services.

4. The Member shall complete a Peer and Practice Assessment, at her own expense, focusing on record-keeping and professionalism issues within six months of the last day of the suspension provided for in paragraphs (1) and (2).
5. A public and recorded reprimand
6. The decision of the Discipline Committee in this matter shall be published in the ordinary course, which will include publication in the Annual Report of the College, the Executive Summary posted on the College's website, as well as a summary of findings accessible through the College website
7. The Member shall pay, within twelve (12) months of the last day of the suspension provided for in paragraphs (1) and (2), a contribution towards the investigation and prosecution costs of the College in the amount of \$2,500.00, failing receipt of which the contribution shall increase to \$4,000 payable within twenty-four (24) months of the last day of the suspension.

The Discipline Panel's Decision and Reasons is available on the College website.

## ROCHEL YAKOBOV #2488

On January 13, 2017 a panel of the Inquiries, Complaints and Reports Committee referred specified allegations pertaining to Rochel Yakobov to the Discipline Committee. A hearing took place on October 10, 2017.

### Summary of Allegations

This matter came to the College's attention by way of a written complaint made by an insurance company raising concerns regarding Mr. Yakobov's record keeping practices. It was alleged that Mr. Yakobov provided acupuncture without informed consent and signed documents that contained false/misleading information. It was alleged that the Member performed the controlled act of moving the joints of the spine beyond a patient's usual physiological range of motion using a fast, low amplitude of thrust despite not being a member of a College authorized to perform this act. It was alleged that Mr. Yakobov used the protected title of massage therapist.

### Outcome

The Panel ordered a stay the proceedings on the basis of an Undertaking and Surrender Agreement signed on June 2, 2017. In the agreement, Mr. Yakobov agreed to resign, surrender his Certificate of Registration with the College, and agree to never apply for registration with the College or another licensing body that governs the practice of TCM or acupuncture in Canada, the USA and any other jurisdiction. The Member agreed to pay \$3,000.00 to partially offset the College's costs of investigating this matter.

The Discipline Panel's Order and the Executed Undertaking are available on the public register.

### **SVETLANA KURKINA #2489**

On January 13, 2017 a panel of the Inquiries, Complaints and Reports Committee referred specified allegations pertaining to Ms. Kurkina to the Discipline Committee. The Hearing took place on October 10, 2017.

#### **Summary of Allegations**

This matter came to the College's attention by way of a written complaint made by an insurance company raising concerns regarding Ms. Kurkina's record keeping practices and allegations that Ms. Kurkina may be billing cosmetic procedures as acupuncture. During the course of the College's investigation into the complaint and subsequent Registrar's Investigation, it was also alleged that Ms. Kurkina was using the doctor title and provided acupuncture without informed consent. It was further alleged that Ms. Kurkina was performing the controlled act of injecting a substance, which is not controlled act members of this College are authorized to do.

#### **Outcome**

The Panel ordered a stay the proceedings on the basis of an Undertaking and Surrender Agreement signed on May 26, 2017. In the agreement, Ms. Kurkina agreed to agreed to resign, surrender her Certificate of Registration with the College, and never apply for registration with the College or another licensing body that governs the practice of TCM or acupuncture in Canada, the USA and any other jurisdiction. The Member agreed to pay \$3,000.00 to partially offset the College's costs of investigating this matter. The Discipline Panel's Order and the Executed Undertaking are available on the public register.

### **DINA IFRAIMOV #2490**

On January 13, 2017 a panel of the Inquiries, Complaints and Reports Committee referred specified allegations pertaining to Ms. Ifraimov to the Discipline Committee. The hearing took place on October 10, 2017.

#### **Summary of Allegations**

This matter came to the College's attention by way of a written complaint made by an insurance company raising concerns regarding Ms. Ifraimov record keeping practices and allegations that Ms. Ifraimov may be billing permanent make up services as acupuncture. Further allegations related to the member's failure

to keep records and falsification of patient records. It was further alleged the Member provided acupuncture to patients without obtaining informed consent and breached a standard by not washing her hands or cleaning the site prior to providing acupuncture. It was also alleged that Ms. Ifraimov falsified the number of practice hours on one or more College renewals.

#### **Outcome**

The Panel ordered a stay the proceedings on the basis of an Undertaking and Surrender Agreement signed on May 26, 2017. In the agreement, Ms. Ifraimov agreed to resign, surrender her Certificate of Registration with the College, and never apply for registration with the College or another licensing body that governs the practice of TCM or acupuncture in Canada, the USA and any other jurisdiction. The Member agreed to pay \$1,000.00 to partially offset the College's costs of investigating this matter.

The Discipline Panel's Order and the Executed Undertaking are available on the public register.

### **TANYA HOLTZMAN #2095**

On May 9, 2016 a panel of the Inquiries, Complaints and Reports Committee referred specified allegations pertaining to Tanya Holtzman to the Discipline Committee. A hearing took place on October 4, 2017.

#### **Summary of Allegations**

This matter came to the College's attention by way of a written complaint made by an insurance company concerning Ms. Holtzman's failure to maintain accurate patient records, and that she may have falsified records and/or signed a document that she knew or ought to have known contained a false and misleading statement.

#### **Outcome**

The Panel ordered a stay the proceedings on the basis of an Undertaking and Surrender Agreement signed on May 26, 2017. In the agreement, Ms. Holtzman agreed to resign, surrender her Certificate of Registration with the College, and never apply for registration with the College or another licensing body that governs the practice of TCM or acupuncture in Canada or the USA. The Member agreed to pay \$1,000.00 to partially offset the College's costs of investigating this matter.

The Discipline Panel's Order and the Executed Undertaking are available on the public register.



### **LUK KEE CHAN #3403**

On March 9, 2016 a panel of the Inquiries, Complaints and Reports Committee referred allegations pertaining to Luk Kee Chan to the Discipline Committee for a hearing. This hearing did not occur on the scheduled dates due to notification of the Member's death.

#### **Summary of Allegations**

This matter came to the College's attention in the form of a complaint alleging that Mr. Chan provided a patient with what he described was a cure for cancer. It was alleged that Mr. Chan charged excessive fees in the course of providing that treatment.

#### **Outcome**

The Discipline Panel permanently stayed the proceedings on May 9, 2017 due to the Member's passing.

The Discipline Panel's Order is available on the College website.

### **STEVE STEWART #3549**

On May 9, 2016 a panel of the Inquiries, Complaints and Reports Committee referred specified allegations pertaining to Steve Stewart to the Discipline Committee. A hearing took place on October 12, 2017.

#### **Summary of Allegations**

This matter came to the College's attention as a result of Mr. Stewart's website advertising indicating that Mr. Stewart was holding himself out as qualified to perform acupuncture and TCM on animals. It was alleged Mr. Stewart used testimonials and used titles not authorized by the College, including doctor and doctor of natural medicine.

#### **Outcome**

The Panel ordered a stay the proceedings on the basis of an Undertaking and Surrender Agreement signed on April 30, 2017. In the agreement, Mr. Stewart agreed to resign, surrender his Certificate of Registration with the College, and never apply for registration with the College or another licensing body that governs the practice of TCM or acupuncture. The Member agreed to pay \$750.00 to partially offset the College's costs of investigating this matter.

The Discipline Panel's Order and the Executed Undertaking are available on the public register.

### **ADMINISTRATIVE REVOCATIONS BY THE REGISTRAR**

The Registrar may revoke a Member's certificate of Registration if the Registrar determines that a Member has made a false or misleading statement on his/her application for Registration pursuant to s. 3(2) of the Registration Regulation. The Registrar involved these powers on two occasions in the fiscal year.

### **MARK LANNARD #773**

As a result of another investigation, the College received information that Mr. Lannard may have provided false or misleading information regarding his education on his Application for the Grandparented Class. Mr. Lannard indicated he attended two universities, however the College could not find information indicating that the universities existed. The College conducted an investigation and determined that a diploma from one of the "universities" could be purchased online. The College could not confirm the existence of the other university. Mr. Lannard was advised of the College's concerns and the information it collected and asked Mr. Lannard to provide any supporting documentation or transcripts to support the existence of the "universities." Mr. Lannard did not respond to the College request. Due to the information collected during the investigation, and the absence of any response from Mr. Lannard, the Registrar concluded that Mr. Lannard made several false or misleading statements or representations in his Application and revoked his Certificate of Registration on June 2, 2017.

### **STEVE STEWART #3549**

As a result of a pending Discipline matter, the College became concerned that Mr. Stewart may have provided false or misleading information regarding his education on his Application for the Grandparented Class. Mr. Stewart indicated he attended two educational institutions, however the College could not find information indicating that the institutions existed. Further, the College obtained information that indicated diplomas from these institutions could be purchased online. Mr. Stewart was advised of the College's concerns and the information it collected and asked Mr. Stewart to provide any supporting documentation or transcripts to support the existence of these schools. Mr. Stewart did not respond to the College request. Due to the information collected during the investigation, and the absence of any response from Mr. Stewart, the Registrar concluded that Mr. Stewart made several false or misleading statements or representations in his Application and revoked his Certificate of Registration effective July 7, 2017.

UNAUTHORIZED PRACTITIONERS

The College takes reports of unauthorized practice seriously. When an unregistered professional performs a controlled act, or uses a protected title, there is no assurance as to the person's qualifications or competence and the person is not accountable to a regulatory body. Furthermore, if a person is not a member of the College, they are breaking the law. This puts the public at risk.

The College investigates all reports of unregistered practitioners and use of protected title reports it receives from the public to confirm if a person is not a member of the College. If the person is not a member of the College, the College will determine the best approach in order to ensure that the person ceases any unauthorized practice. The College may send a cease and desist letter to the person and/or commence legal proceedings against the person.

The College sent educative letters to six members of other regulatory bodies in regards to their advertising using the protected title of Acupuncturist. These individuals were registered with another regulatory body who are permitted to use acupuncture as an adjunctive therapy but only under their profession specific scope of practice. The College educated these individuals that any advertising of acupuncture in this circumstance should be clearly defined as such, and cannot use the protected title "acupuncturist", or hold themselves out as an acupuncturist. The College monitored these practitioners to ensure they removed the title from their advertising. In each case, their regulator was informed of the letter sent.

Ceased and desist letters sent to unauthorized practitioners	7
Use of title letters sent to other regulated health care practitioners	6
Injunctions secured	4

Injunctions obtained for unauthorized practice	Cease and desist letters were sent to the following individuals
Edward Zengyu Liu Lingli Wang George Cai (a.k.a Song Yin Cai) Lydia Wu (aka Zhao-Di Wu)	Hugo Ramiro Rose Moriello Zhen (Jane) Li Kairas Sethna Binoy Chacko Joe Andrade Liliana Dutka



FITNESS TO PRACTISE COMMITTEE

April 2017 - March 2018

Martial Moreau (Chair)

The Fitness to Practise Committee is composed of every member of Council

0 new cases

0 pending cases

A Fitness to Practise Committee is responsible for holding hearings of any matters referred to it by the Inquiries, Complaints, and Reports Committee (ICRC) on alleged cases of incapacity or on reinstatement applications referred to it by the Registrar.





# REGISTRATION COMMITTEE

## April 2017 - March 2018

Terry Wai Tin Hui (Chair)  
Ming C. Cha  
Martial Moreau  
Barrie Haywood

Maureen Hopman  
Feng Li Huang  
Ferne Woolcott  
Jin Qi Zeng



2 RC Meetings  
15 Panel Meetings

The Registration Committee (RC) considers referrals from the Registrar of applicants who do not meet the registration requirements. The Committee is responsible for developing and maintaining transparent, objective, impartial and fair registration practices.

### Registration Committee Highlights

- Approved new policies to ensure that registration practices are fair, transparent, objective and impartial. New policies include:
  - i. Referral to Registration Committee
  - ii. Translation
  - iii. Determining Good Character
  - iv. Required Documentation
  - v. Alternative Documentation
  - vi. Fourth Exam Attempt
  - vii. Access to Records
  - viii. Examination Appeals
  - ix. Registration Appeals
- The Grandparented Class of registration has expired. All Grandparented Class members who met the requirements for General Class and submitted a transfer application before the deadline have been transferred to the General Class.

- On May 30, 2017, the College submitted its response to the Office of the Fairness Commissioner (OFC) Draft Assessment Report. The final report was provided to the College on June 12, 2017.
- On November 1, 2017, the RC met for a full day training session provided by legal counsel and senior staff.

There were 201 applications referred to the RC by the Registrar in 2017.

RC Decisions Overview	Approved	Refused	Approved with TCLs	Total
Transfer applications from the Grandparented Class to the General Class	6	8	152	166
General Class Applications	6	0	5	11
Title Variation Applications	16	0	2	18
Transfer from Inactive	4	0	2	6
Total	32	8	160	201

### Health Professions Appeal and Review Board (HPARB)

On request, HPARB conducts reviews and hearing of orders of the Registration Committees of Ontario's health regulatory colleges. There were no new appeals to the HPARB in 2017-2018.

### Human Rights Tribunal Complaints

One complaint from the previous year to the Ontario Human Rights Tribunal was resolved in 2017-2018. There were no new complaints in 2017-2018.

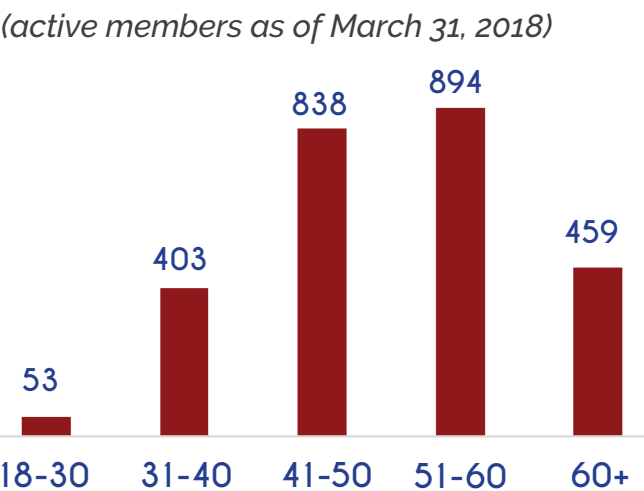
# COLLEGE FACTS AND STATISTICS

## REGISTRATION

Active Members	2647
(as of March 31, 2018)	
.....	
New Members	92
General Class	88
Student Class	4
Revoked	5
Resigned	99
Deceased	2
Suspended	11

(April 1 2017 - March 31, 2018)

## AGE RANGE



## GENDER (active members as of March 31, 2018)

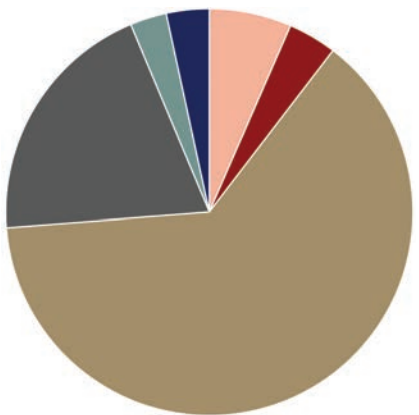
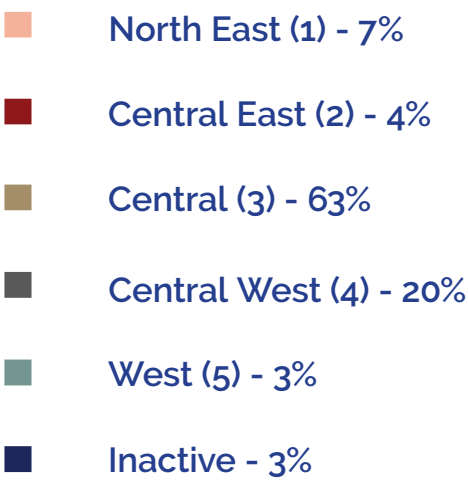
Female	1571	=	59.4 %
Male	1076	=	40.6 %

## TITLES (active members as of March 31, 2018)

Current Class of Registration	Acupuncturist	Traditional Chinese Medicine Practitioner	Traditional Chinese Medicine Practitioner, Acupuncturist	Total
Grandparented	201	11	105	317
General	1114	11	1154	2279
Inactive	26	0	21	47
Student	1	0	3	4
Total	1342	22	1283	2647

## ELECTORAL DISTRICT

(active members as of March 31, 2018)



## SAFETY PROGRAM TEST

Candidates	Pass rate
170	100 %

## JURISPRUDENCE COURSE TEST

Candidates	Pass rate
173	100 %

## DUAL REGISTRATION IN ONTARIO

College of Massage Therapists	540
College of Chiropractors	135
College of Naturopaths	54
College of Physiotherapists	43
College of Nurses	25
College of Physicians and Surgeons	7
College of Kinesiologists	3
College of Dental Hygienists	3
College of Chiropodists	3
College of Medical Radiation Technologists	2
College of Medical Laboratory Technologists	2
College of Optician	2
College of Pharmacists	1
College of Occupational Therapists	1

## PAN-CANADIAN EXAMINATION

Candidates	217	Candidates	164
Pass rate	61.75 %	Pass rate	50 %
Written	October 14, 2017	Clinical Case Study	January 20, 2018



# DOCTOR TITLE WORKING GROUP

## April 2017 - March 2018

Ferne Woolcott (Chair)  
Ming C. Cha  
Terry Wai Tin Hui  
Christine Lang  
Heino (Henry) Maeots  
Martial Moreau

Non-Member of Council:  
Joanne Pritchard-Sobhani



**2 Meetings Held**

The Doctor Title Working Group is a non-statutory committee tasked to make recommendations to Council for the development of the "Dr." Title Class. The working group shall conduct research, synthesize information, make recommendations and undertake project activities at the request of the Council to amend the Registration Regulation to include a "Dr." Title Class.

### ACTIVITY HIGHLIGHTS

The working group finalized a workplan for the development of a doctor class which involves three phases:

Phase One :	conduct an environmental scan;
Phase Two :	define the requirements, competencies and evaluation tools to quality members to use the doctor title;
Phase Three :	draft the regulation amendments to submit to the Ministry of Health and Long-Term Care (MOHLTC).

A Request for Proposal (RFP) was prepared and issued to begin phase one of the project with an environmental scan of members of the profession, MOHLTC, traditional Chinese medicine (TCM) associations, educational institutions, other jurisdictions that regulate TCM/acupuncture, the general public and other relevant stakeholders.

A recommendation was made to Council for the appointment of R.A. Malatest & Associates to conduct phase one, an environmental scan for the Doctor Title Project. The working group reviewed and supported the workplan of Malatest & Associates to conduct the environmental scan.

# EXAMINATION APPEALS COMMITTEE

## April 2017 - March 2018

Christine Kit Yee Fung (Chair)  
Yvonne Blackwood  
Cal McDonald



**1 Meeting Held**

The Examination Appeals Committee is a non-statutory committee that reviews appeals of the College's registration examination. A candidate may appeal an attempt of the examination if they believe they failed due to illness on examination day, personal emergency, or procedural irregularities. The Committee will determine if the appeal is warranted. Should the Committee decide to grant an appeal, the Committee has the authority to:

- Allow the candidate to attempt the examination without the appealed attempt being counted as one of the four permitted attempts.
- Allow the candidate to pay the examination fee at an adjusted rate determined by the Registrar.

The Committee does not have the authority to grant a passing score of the exam.

### ACTIVITY HIGHLIGHTS

- The committee received training by the legal counsel.
- There was 1 request for an appeal in 2017-2018. The request was denied by the committee after thorough review.



## Independent Auditor's Report

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

We have audited the accompanying financial statements of the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario, which comprise the statement of financial position as at March 31, 2018 and the statements of operations and net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

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

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

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario as at March 31, 2018 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Toronto, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS  
Licensed Public Accountants

401 Bay Street • Suite 3100 • P.O. Box 49 • Toronto • ON • CA • M5H 2Y4 • Phone: 416-364-1359 • Fax: 416-364-9503 • hilborne.com

## COLLEGE OF TRADITIONAL CHINESE MEDICINE PRACTITIONERS AND ACUPUNCTURISTS OF ONTARIO

### AUDIT FINDINGS COMMUNICATIONS

FOR THE YEAR ENDED MARCH 31, 2018

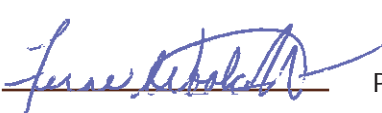


College Of Traditional Chinese Medicine  
Practitioners And Acupuncturists Of Ontario

Statement Of Financial Position, as at March 31, 2018

	2018	2017
<strong>Assets</strong>		
Current Assets		
Cash	6,700,169	3,951,955
Accounts receivable (note 2)	62,438	113,512
Prepaid expenses	28,216	29,623
	<strong>6,790,823</strong>	4,095,090
Capital Assets (note 3)	672,817	746,150
	<strong>\$7,463,640</strong>	\$4,841,240
<strong>Liabilities</strong>		
Current Liabilities		
Accounts payable and accrued liabilities (note 4)	673,286	209,836
Deferred membership dues	2,492,614	483,300
	<strong>3,165,900</strong>	693,136
Deferred capital contributions (note 5)	36,106	72,211
Deferred lease inducements (note 6)	176,847	204,771
	<strong>\$3,378,853</strong>	\$970,118
<strong>Net Assets</strong>		
Unrestricted	4,084,787	3,871,122
	<strong>\$7,463,640</strong>	\$4,841,240

Approved on behalf of the Council:



President



Vice-President

College Of Traditional Chinese Medicine  
Practitioners And Acupuncturists Of Ontario

Statement Of Operations and Net Assets, Year End March 31, 2018

	2018	2017
<strong>Revenues</strong>		
Membership dues	3,143,482	3,048,559
Examination Fees	267,881	242,950
Other	213,309	54,257
	<strong>\$3,624,672</strong>	\$3,345,766
<strong>Expenses</strong>		
Salaries and employee benefits	1,281,099	1,184,475
Council and committees	1,140,481	727,067
Consulting and professional services (Schedule)	128,762	232,824
Special programs and projects (Schedule)	257,836	224,320
Office and general operational costs (Schedule)	493,019	463,559
	<strong>\$3,301,197</strong>	\$2,832,245
Excess of revenues over expenses from operations before the following	323,475	513,521
Depreciation (note 3)	(145,915)	(225,154)
Amortization of deferred capital contributions (note 5)	36,105	115,078
<strong>Excess of revenues over expenses for the year</strong>	<strong>\$213,665</strong>	\$403,445
Net assets - at beginning of year	3,871,122	3,467,677
<strong>Net assets - at end of year</strong>	<strong>\$4,084,787</strong>	\$3,871,122

College Of Traditional Chinese Medicine  
Practitioners And Acupuncturists Of Ontario

Statement Of Cash Flows, Year End March 31, 2018

	2018	2017
<b>Cash flows from operating activities</b>		
Cash received from members	5,619,780	3,470,502
Cash paid to employees and suppliers	(2,814,126)	(2,866,918)
	\$2,805,654	\$603,584
<b>Cash flows from investing and financing activities</b>		
Purchase of capital assets	(72,580)	(183,649)
Lease inducement received	15,140	— — — —
	<b>\$(57,440)</b>	<b>\$(183,649)</b>
Change in cash during the year and cash at end of year	2,748,214	419,935
Cash - at beginning of year	3,951,955	3,532,020
Cash - at end of year	\$6,700,169	\$3,951,955

College Of Traditional Chinese Medicine  
Practitioners And Acupuncturists Of Ontario  
Notes To The Financial Statements, Year Ended March 31, 2018

The College of Traditional Chinese Medicine Practitioners and Acupuncturists of Ontario (the "College") regulates the practice of traditional Chinese medicines and governs the actions and conduct of its members to ensure the public has access to safe, competent and ethical services from qualified traditional Chinese medicine professionals.

The College is a not-for-profit organization, incorporated without share capital by a special act of the Ontario Legislature and, as such, is generally exempt from income taxes. The College is governed by the *Regulated Health Professions Act, 1991* and the *Traditional Chinese Medicine Act, 2006*.

1. **Summary Of Significant Accounting Policies**

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

**Financial Assets and Liabilities**

The College initially measures its financial assets and financial liabilities at fair value. The College subsequently measures all its financial assets and financial liabilities at amortized cost.

Amortized cost is the amount at which a financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between the initial amount and the maturity amount, and minus any reduction for impairment.

Financial assets and liabilities measured at amortized cost include cash, accounts receivable and accounts payable and accrued liabilities.

**Capital Assets**

Capital assets are recorded at cost. Depreciation is provided over the estimated useful lives of the assets at the following annual rates:

Furniture and equipment	- straight line over 5 years
Computer equipment	- straight line over 3 years
Computer software	- straight line over 3 years
Customized computer software	- straight line over 10 years
Leasehold improvements	- over the term of the lease

The above rates are reviewed annually to assess ongoing appropriateness. Any changes are adjusted for on a prospective basis. If there is an indication that the assets may be impaired, an impairment test is performed that compares carrying amount to net recoverable amount. There were no impairment indicators in 2017.

**Deferred Capital Contributions**

Contributions for the acquisition of capital assets that will be depreciated are deferred and amortized over the life of the related capital assets acquired.

**Deferred Lease Inducements**

Deferred lease inducements are amortized on a straight line basis over the term of the premise lease.



1. Summary Of Significant Accounting Policies (continued)

Revenue Recognition

The College's principal source of revenue is membership dues which are recognized as revenue in the period to which the membership dues relate. Membership dues received in the current year, applicable to a subsequent year are recorded as deferred revenue on the Statement of Financial Position and will be accounted for as revenue in the year to which they pertain.

Other fees and revenue include application fees, examination fees, course fees and interest. Fees are recognized as revenue when the services and courses have been provided. Interest is recorded when earned. Fees received in the current year, applicable to a subsequent year are recorded as deferred revenue on the Statement of Financial Position and will be accounted for as revenue in the year to which they pertain.

Use of Estimates

The preparation of the College's financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year.

Key areas where management has made difficult, complex or subjective judgments, often as a result of matters that are uncertain, include useful lives for depreciation and amortization of property and equipment and valuation of assets and liabilities. Actual results could differ from these and other estimates, the impact of which would be recorded in future periods.

2. Accounts Receivable

Accounts receivable includes an amount receivable for cost awards totalling \$10,165 (\$11,815 -2017) net of an allowance for doubtful accounts of \$215,815 (\$110,815 - 2017).

3. Capital Assets

Details of capital assets are as follows:

	Cost	Accumulated Depreciation	Net Book Value
Furniture and equipment	248,524	197,447	51,077
Computer equipment and software	71,212	63,446	7,766
Customized computer software	533,628	100,430	433,198
Leasehold improvements	299,970	119,194	180,776
	<b>\$1,153,334</b>	<b>\$480,517</b>	<b>\$672,817</b>

3. Capital Assets (continued)

Details of capital assets are as follows:

2017	Cost	Accumulated Depreciation	Net Book Value
Furniture and equipment	245,438	148,222	97,216
Computer equipment and software	64,677	50,116	14,561
Customized computer software	470,667	47,067	423,600
Leasehold improvements	299,970	89,197	210,773
	<b>\$1,080,752</b>	<b>\$334,602</b>	<b>\$746,150</b>

In 2017 the College commenced use of the new customized computer software and the book value of the old customized computer software in the amount of \$66,475 was written off and included in depreciation expense for fiscal 2017.

4.) Government Remittances

Accounts payable and accrued liabilities includes government remittances totalling \$269,933 (\$NIL - 2017).

5.) Deferred Capital Contributions

Deferred capital contributions represent the unamortized amount of contributions received for the purchase of capital assets. The changes in deferred capital contributions are as follows:

	2018	2017
Balance - at beginning of year	72,211	187,289
Amortization of deferred capital contributions	(36,105)	(48,603)
Write off of deferred capital contributions	— — — —	(66,475)
Balance - at end of year	<b>\$36,106</b>	<b>\$72,211</b>

6.) Deferred Lease Inducements

Deferred lease inducements represent the unamortized amount of a leasehold improvement allowance under the premise lease and free rent at various times during the lease.

	2018	2017
Balance - at beginning of year	204,771	232,694
Amortization of lease inducements	(27,924)	(27,923)
Balance - at end of year	<b>\$176,847</b>	<b>\$204,771</b>

College Of Traditional Chinese Medicine  
Practitioners And Acupuncturists Of Ontario

Notes To The Financial Statements, Year End March 31, 2018

7.) Lease Commitment

The College has entered into a lease for its premises which expires on July 31, 2024.  
The minimum annual lease payments are as follows:

Fiscal year ending March 31	2019	90,843
	2020	97,764
	2021	101,224
	2022	101,224
	2023	101,224
	thereafter	134,967
		<b>\$627,246</b>

In addition, the College is obligated to pay its proportionate share of operating costs and taxes which amounted to \$33,590 (\$44,602 - 2017).

8.) Financial Instruments And Risk Exposure

The College is exposed to various risks through its financial instruments. The following analysis provides a measure of the College's risk exposure at the statement of financial position date.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The College is exposed to credit risk on its accounts receivable. Accounts receivable includes sales tax recoverable to be collected from the government and receivables from members and the landlord. The College mitigates credit risk by monitoring receivable balances on a regular basis and providing for receivables that are uncollectible. Management has included adequate provision for doubtful accounts receivable in these financial statements (see note 2).

Liquidity Risk

Liquidity risk is the risk that the College will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and lease commitments. The College expects to meet these obligations as they come due by generating sufficient cash flow from operations.

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The College is not exposed to significant currency, price or interest rate risks.

9.) Comparative Figures

Certain of the comparative figures on the Statement of Operations and Net Assets and Schedule of Expenses have been reclassified to conform with the statement presentation adopted for the current year.

College Of Traditional Chinese Medicine  
Practitioners And Acupuncturists Of Ontario

Schedule Of Expenses, Year End March 31, 2018

	2018	2017
<b>Consulting and Professional Services</b>		
Professional services	128,762	192,153
General legal	— — — —	40,671
	<b>\$ 128,762</b>	<b>\$232,824</b>
<b>Special Programs and Projects</b>		
Special projects and programs	129,969	136,909
Information technology	106,122	74,970
Subscriptions and professional development	21,745	12,441
	<b>\$ 257,836</b>	<b>\$224,320</b>
<b>Office and General Operational Costs</b>		
General operating costs	493,019	463,559
	<b>\$ 493,019</b>	<b>\$463,559</b>





College of Traditional Chinese Medicine  
Practitioners and Acupuncturists of Ontario

Ordre des praticiens en médecine traditionnelle  
chinoise et des acupuncteurs de l'Ontario

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