

# 2014

ANNUAL REPORT



COLLEGE OF  
Optometrists  
OF ONTARIO



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# ABOUT THE COLLEGE

***Vision: The best eye health and vision for everyone in Ontario, through excellence in optometric care.***

***Mission: To serve the public by regulating Ontario's optometrists. The College uses its authority to guide the profession in the delivery of safe, ethical, progressive and quality eye care at the highest standards.***

As the self-regulatory authority for the profession, the College governs some 2,200 optometrists. Our roles include:

- Setting the qualifications required to enter practice
- Establishing the conditions to maintain registration
- Developing quality assurance programs to promote clinical excellence
- Promoting safe and ethical practice by our members
- Developing professional and ethical standards and guidelines
- Responding to complaints – openly, fairly, and with authority – and holding members accountable for their conduct and practice

With the College's Council, committees, and staff all working in the public interest, you can have confidence in the care you receive from Ontario's optometrists.



# COLLEGE COUNCIL

To set our strategic and policy direction, the College relies on a Council. This body includes 17 members, of which:

- Nine are optometrists elected by their peers
- Seven are public members appointed by the province to bring that perspective to Council discussions
- One is elected from the faculty at the University of Waterloo School of Optometry and Vision Science

As part of the College's accountability, Council meetings are open to the public. Council members also serve on statutory committees, whose work is outlined in this report. These committees support public safety by meeting certain regulatory responsibilities.

While the Council serves as the board of directors of the College, a staff team, led by a Registrar, carries out the College's day-to-day work.



## 2014 COUNCIL MEMBERS

**Back row, left to right:** Ms. Luisa Morrone, Mr. Ira Teich, Dr. Bill Chisholm, Mr. Emad Hussain, Dr. Derek MacDonald, Dr. Dino Mastronardi, Dr. Marlee Spafford, Mr. Francis Christopher, Mr. John Costen, Dr. Patrick Quaid

**Front row, left to right:** Dr. Areef Nurani, Dr. Pooya Hemami, Dr. Thomas-A. Noël, Dr. Dennis Ruskin, Dr. Richard Kniaziew, Ms. Irene Moore, Mr. John Van Bastelaar

**Not pictured:** Mr. Craig Bridges

## 2014 COUNCIL MEMBERS

### Eastern Electoral District

Dr. Thomas-A. Noël,  
Vice-President

### GTA Electoral District

Dr. Areef Nurani  
Dr. Dennis Ruskin, President

### Northern Electoral District

Dr. Bill Chisholm

### Western Electoral District

Dr. Dino Mastronardi

### Provincial Electoral District

Dr. Pooya Hemami, Treasurer  
Dr. Richard Kniaziew  
Dr. Derek MacDonald  
Dr. Patrick Quaid

### Academic District

Dr. Marlee Spafford – University  
of Waterloo School of  
Optometry and Vision Science

### Members appointed by the Lieutenant Governor in Council (Provincial Cabinet)

Mr. Craig Bridges (to March 22,  
2014)  
Mr. Francis Christopher  
Mr. John Costen  
Mr. Emad Hussain  
Ms. Irene Moore  
Ms. Luisa Morrone  
Mr. Ira Teich  
Mr. John Van Bastelaar

# EXECUTIVE COMMITTEE

## WHAT WE DO

- Statutory committee of the College
- Coordinates the work of the other committees of the College
- Elected by the Council annually following Council elections
- Comprises seven members, including President of the College, Vice-President, and Treasurer; three public members are appointed by the Lieutenant Governor in Council

The role of the Executive Committee is to help the Council in its decision-making, ensuring that College resources are allocated appropriately and that staff and committees are moving forward the work of the College and the priorities of Council. The Committee, with the help of the Treasurer, acts as a finance committee, overseeing the budget and the financial status of the College, and ensuring that funds are spent wisely during the fiscal year. The Committee also reviews the progress of legislative initiatives. Between meetings of Council, the Executive Committee has all the powers of Council with respect

to any matter that requires immediate attention, but does not have the authority to make, amend, or revoke a regulation or by-law.

## 2014 HIGHLIGHTS

### **New Initiatives**

Under the Executive Committee's leadership, the College relocated to a new office location at 65 St. Clair Ave E. The office reflects new branding for the College—a new logo and colour scheme that also appear on our website and other communications platforms. In 2014, the College launched a redesigned website that is easier to navigate and that includes links to the College's social media feeds on Facebook and Twitter. We also made progress toward the launch of our new member database and the introduction of an evaluating examination that will assess the competencies of internationally educated applicants for registration.

### **Professional Misconduct Regulation**

On April 15, 2014, the government brought into force a new Professional Misconduct Regulation, including conflict-of-interest provisions. These

regulation amendments were over ten years in the making. To prepare for them, the College produced an online Web presentation that explained to optometrists, members of the public, and stakeholders what the new regulations were and how the College expected them to be applied.

Prohibitions were removed that prevented optometrists from working with opticians and corporations. The new regulations also introduced an innovative approach to allowing collaboration while maintaining independence, enabling optometrists to practise with opticians and corporations as "independent contractors." A cornerstone of this provision is a written agreement establishing the optometrist's independence from the entity with whom they are engaging in practice.

Throughout the spring and fall, the College gave presentations to various optometric groups, giving members and stakeholders an opportunity to better understand the new regulations and to ask questions.

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### **College Representation**

The College continues to play an active role in the optometric regulatory community, both in Canada and in North America. In 2014, members of the Executive Committee represented the College at Canadian Optometric Regulatory Authorities (CORA) meetings in Montreal (February) and St. John's (September). A great deal of work was done by all the Canadian regulators to formalize CORA, which is now incorporated under the name Federation of Optometric Regulatory Authorities of Canada (FORAC). The College played an important role in developing a national credential assessment process for international graduates who wish to practise optometry in Canada. This assessment process launched in the fall of 2014 under the auspices of FORAC; assessments will be conducted by the Canadian Optometric Evaluation Committee (COEC).

Members of the Executive Committee also attended meetings of the Association of Regulatory Boards of Optometry (ARBO), held in Philadelphia, and the

Optometric Leaders Forum (OLF), held in Montreal. The College continues to support participation in the Eye Health Council of Ontario (EHCO).

### **Unauthorized Practice**

The College of Optometrists and the College of Opticians continued to collaborate in 2014 to identify mechanisms to protect the public from unregulated eyewear providers. The College, together with the College of Opticians, met with Ministry of Health and Long-Term Care officials to provide an update on the collaborative work of the colleges with respect to Internet dispensing, and to be kept apprised of any developments.

## WHO WE ARE

Dr. Dennis Ruskin (President),  
Dr. Thomas Noël (Vice-President),  
Dr. Pooya Hemami (Treasurer),  
Dr. Areef Nurani,  
Ms. Irene Moore, Mr. Ira Teich,  
Mr. John Van Bastelaar

### **STAFF SUPPORT:**

Dr. Paula Garshowitz



# PATIENT RELATIONS COMMITTEE

## WHAT WE DO

- Statutory committee of the College
- Administers the Patient Relations Program and the College's Patient Relations Fund for Therapy and Counselling for patients/victims of sexual abuse
- Provides advice and guidelines to the public and to optometrists regarding the patient-practitioner relationship
- Comprises four professional members, at least one of whom is a member of Council, and three public members of Council

Based upon the Committee's recommendation to Council, the new draft regulation was submitted to the Ministry of Health and Long-Term Care. Once the new regulation has been approved by government, optometrists who act in compliance with its provisions will be allowed to treat their spouses.

### **Independent Contractor – Regulatory Standards Interpreted**

After the amended Professional Misconduct and Conflict of Interest Regulations (O. Reg. 119/94 Parts I & II, under the *Optometry Act, 1991*) came into force on April 15, 2014,

the Committee developed the document "Independent Contractor – Regulatory Standards Interpreted." These guidelines should help optometrists better understand what is required to practise as an independent contractor.

## WHO WE ARE

Ms. Luisa Morrone (Chair)  
Dr. Colin Chan  
Dr. Dino Mastronardi  
Ms. Irene Moore  
Dr. Rose Rodrigues  
Dr. Susana Sebestyen  
Mr. John Van Bastelaar

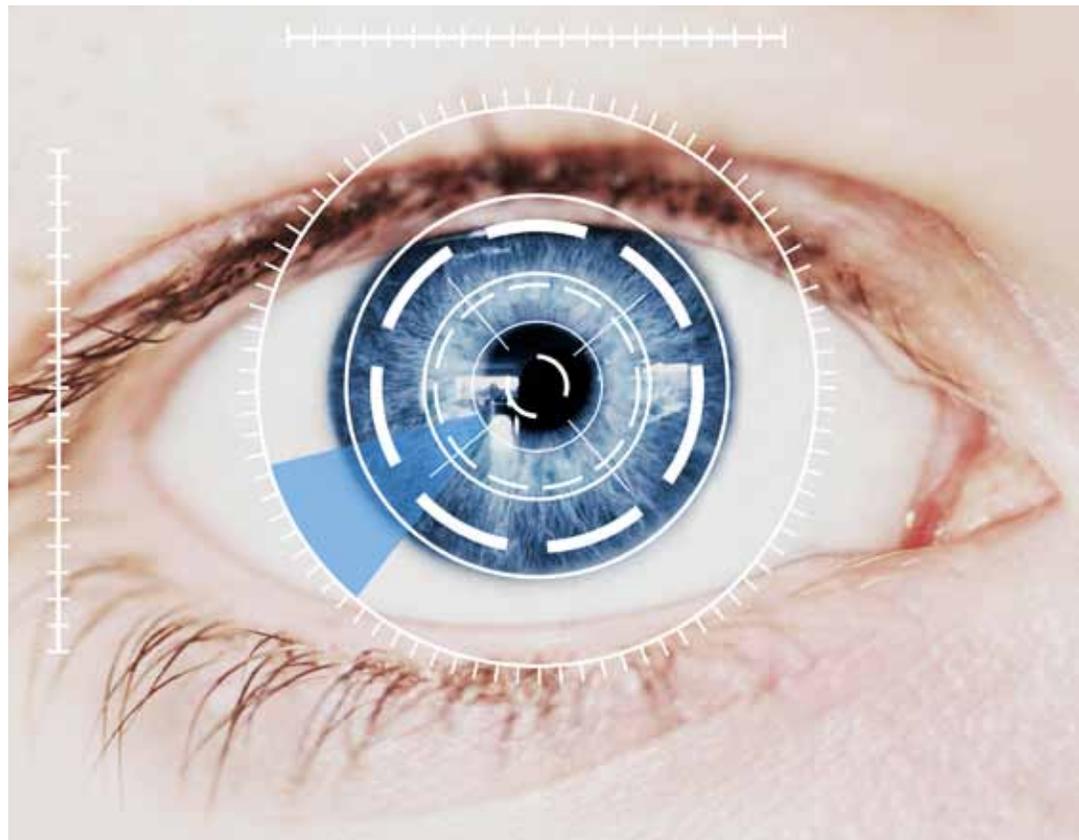
### **STAFF SUPPORT:**

Ms. Mina Kavanagh  
Dr. David Wilkinson

## 2014 HIGHLIGHTS

### **Treatment of Spouses by Optometrists**

The Committee proposed a regulation and accompanying guidelines for optometrists that would allow for an exception to the provisions of the *Regulated Health Professions Act, 1991* (RHPA) regarding sexual abuse when optometrists treat their spouses. The draft regulation and guidelines were circulated to members and stakeholders; the Committee reviewed and discussed all comments received.



# QUALITY ASSURANCE COMMITTEE

## WHAT WE DO

- Statutory committee of the College
- Responsible for administering the Quality Assurance (QA) Program
- Made up of two panels: the Quality Assurance Panel and the Clinical Practice Panel
- Comprises at least 13 members, including two elected Council members, three appointed Council members, and eight members who may or may not be on Council

The Quality Assurance Committee (QAC) is responsible for administering the Quality Assurance Program to maintain and enhance the knowledge, skill, and judgment of members so that appropriate high-quality care will be provided to the public. The QA program protects the public by working together with optometrists, providing them with tools and feedback to continually improve their competence.

Among the QA program's six components are mandatory continuing education, practice assessment, practice evaluation, and remediation.

## 2014 HIGHLIGHTS

### Quality Assurance Regulation

Council approved for circulation amendments to the Quality Assurance Regulation (O. Reg. 119/94, Part IX under the *Optometry Act, 1991*). These amendments will allow for more flexibility in the Quality Assurance Program and will also make it consistent with the Registration Regulation and the RHPA.

The new regulation will allow the Committee to consider variations in how it conducts practice assessments. In keeping with requirements under the RHPA, it will contain a provision for members to self-assess their practice. It will also allow the Committee more options for remediation, when needed.

### Continuing Education (CE)

Every year, optometrists are required to report continuing education credit hours with their annual report. CE helps to ensure the continuing competence and quality improvement of our members. It addresses changes in practice environments and ensures that members of the profession remain current with changes

in technology, scope and standards of practice, and other relevant issues. A three-year cycle ended in December 2014, with an audit set for 2015. Members must complete 70 hours in this cycle.

### CE Policy for 2015–2017 Cycle

Council approved the CE policy for the 2015–2017 cycle, with minor revisions. For this cycle, fewer hours will be allowed for “continuing education equivalencies.” Also, the required 20 lecture-based Category A hours in topics reasonably related to ocular disease and management can now be earned through online lectures, as long as they are COPE-approved and include an exam component. Study groups are no longer recognized for CE hours.

### OE Tracker

In late 2014, the College began using OE Tracker, a system that captures and stores continuing education attendance data for optometrists. An OE Tracker number has been issued to our members to allow them to more easily track their participation in mandatory continuing education programs. CE providers can



upload attendance data to participants' OE Tracker profiles, or members can upload their certificates. At the end of the upcoming CE cycle on December 31, 2017, members will be able to more easily provide the College with evidence of their CE participation. OE Tracker is administered by the Association of Regulatory Boards of Optometry (ARBO).

### **Practice Assessments**

A practice assessment is a review of an optometrist's patient records by a peer

assessor (an optometrist trained by the College). This promotes accountability and helps members to enhance their patient care and management. It is an excellent way to provide a positive learning experience that is directly related to each optometrist's practice. It is a proactive, non-punitive review of clinical records.

In 2014, 82 optometrists were randomly selected to undergo practice assessments. Most optometrists receive a congratulatory letter,

occasionally with some suggestions for improvement. If the practice assessment reveals significant problems, the optometrist might have to participate in a remediation program, followed by a reassessment.

Remediation can take the form of working with a coach or participating in additional CE activities. This helps the member to address areas of practice identified as deficient.

### **Practice Evaluation**

A practice evaluation assesses a member's clinical ability. After an evaluation, the QA Panel might instruct a member to undergo a reassessment or reevaluation. This more intensive process identifies areas of weakness and hones an optometrist's ability to meet the standards that the College and the public expect.

## **WHO WE ARE**

Dr. Kamy Morcos (Chair)

Mr. Francis Christopher

Mr. John Costen

Dr. Pooya Hemami

Dr. Angela Kyveris

Dr. Patrick Quaid

Dr. Vince Timpano

### **STAFF SUPPORT:**

Ms. Agnes O'Donohue

Dr. David Wilkinson

# QUALITY ASSURANCE COMMITTEE – CLINICAL PRACTICE PANEL

## WHAT WE DO

- Panel of the Quality Assurance Committee, a statutory committee of the College
- Develops and clarifies new and existing standards of practice, regulatory requirements, and clinical practice guidelines in the Optometric Practice Reference (OPR)
- Comprises six professional members and one public member

## 2014 HIGHLIGHTS

### Optometric Practice Reference (OPR) Updates

The Optometric Practice Reference articulates the current regulatory and professional standards of practice for optometry in Ontario and provides voluntary guidelines for practitioners wishing to go beyond the basic requirements.

The Panel prepared three new OPR documents in 2014:

- 7.11 Patients with Dry Eye Disease
- 7.12 Patients with Amblyopia
- 7.13 Patients with Uveitis

Other OPR documents that the Panel reviewed and updated in 2014 include:

- 2 The Practice of Optometry
- 4.2 Required Clinical Information
- 4.5 Referrals
- 5.1 The Patient Record
- 5.2 The Prescription
- 6.4 Spectacle Therapy
- 6.5 Contact Lens Therapy
- 6.8 Visual Field Assessment
- 7.8 Shared Care in Refractive Surgery

New and updated documents, once approved by Council, are published in the OPR, which is available on the College website.

### Spectacle Therapy Using the Internet

The Panel developed the document “Spectacle Therapy Using the Internet” to offer guidance to members on the appropriate use of the Internet when dispensing eyewear. The document outlines the checks and balances that must be in place for members to meet the standard of practice when using technology to provide spectacle therapy to patients.

### Specialties in Optometry

The Panel considered the potential benefits and risks

to the public in recognizing specialties in optometry. Optometry does not currently recognize specialization, although it remains a possibility for the future. The Panel forwarded its discussion summary to the Executive Committee to contribute to the national conversation.

### Designated Drugs Regulation

To improve the quality of care delivered to patients—and given the delay that has been encountered in attempting to update the list of drugs that optometrists are able to prescribe—the Panel initiated discussions to propose a regulation amendment that would include broad language to allow optometrists to prescribe all drugs within the scope of practice of optometry. This endeavour will continue in 2015.

## WHO WE ARE

Dr. Catherine Chiarelli (Chair)  
Dr. Glen Chiasson  
Dr. Lucia Kim  
Mr. Emad Hussain  
Dr. Derek MacDonald  
Dr. Patrick Quaid  
Dr. David White

### STAFF SUPPORT:

Dr. David Wilkinson

# DISCIPLINE COMMITTEE

## WHAT WE DO

- Statutory committee of the College
- Deals with allegations of misconduct and/or incompetence made against a member of the College
- Comprises all Council members who are not members of the ICRC, plus five members of the College; it sits in panels of three to five people (at least two of whom must be public members)

## WHO WE ARE

Dr. Jim Hoover (Chair)  
Dr. Margaret Armstrong  
Mr. Craig Bridges  
Dr. Colin Chan  
Mr. Francis Christopher  
Dr. Lisa Cossetto  
Mr. John Costen  
Dr. Pooya Hemami  
Dr. Dino Mastronardi  
Dr. Thomas-A. Noël  
Dr. Patrick Quaid  
Dr. Dennis Ruskin  
Dr. Karin Simon  
Dr. Marlee Spafford  
Mr. John Van Bastelaar

### STAFF SUPPORT:

Ms. Agnes O'Donohue

The College protects the public by investigating complaints and reports about the practice of its members.

This happens through the Inquiries, Complaints and Reports Committee (ICRC).

Where there are reasonable and probable grounds to suggest that professional misconduct has occurred, or that an optometrist may be incompetent, the ICRC may make a referral to the Discipline Committee.

This is a critical aspect of self-governance and maintaining the public trust. The discipline process is intended to protect the public and be rehabilitative for the member. The Committee can order a range of penalties, including fines, a reprimand, suspension, or revocation of a member's Certificate of Registration. Both the member and the College have the right to appeal a Discipline Committee decision to Divisional Court.

The discipline process is transparent. Hearings are open to the public. The College is required to publish the decision and a summary of the reasons of every discipline decision in its annual report. Decisions are also published on the College

website and other College publications. If the allegations are not proven, the member's name will not be made available (unless the member requests it).

## 2014 REFERRALS

In 2014, the Discipline Committee received three referrals from the ICRC of specified allegations of professional misconduct/incompetence against the following members:

### DR. PETRA CANTRUP

- a. Dr. Cantrup failed to abide by a written undertaking given by her to the College and/or a Committee, and/or failed to carry out an agreement entered into with the College and/or a Committee, contrary to paragraph 35 of section 1 of Ontario Regulation 119/94 made under the *Optometry Act 1991*, S.O. 1991, c. 35; and
- b. Dr. Cantrup engaged in conduct or performed an act that, having regard to all the circumstances, would reasonably be regarded by members as disgraceful, dishonourable, unprofessional and/or unethical, contrary to

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paragraph 39 of section 1 of Ontario Regulation 119/94 made under the *Optometry Act 1991*, S.O. 1991 c. 35.

### **DR. RICHARD SAMUELL**

Dr. Samuell engaged in conduct or performed an act that, having regard to all the circumstances, would reasonably be regarded by members as disgraceful, dishonourable, unprofessional and/or unethical, contrary to paragraph 39 of section 1 of Ontario Regulation 119/94 made under the *Optometry Act 1991*, S.O. 1991, c. 35.

### **DR. ANTHONY ANGELONE**

- a. Dr. Angelone failed to maintain the standards of practice of the profession contrary to paragraph 14 of section 1 of Ontario Regulation 119/94 made under the *Optometry Act 1991*, S.O. 1991, c. 35; and
- b. Dr. Angelone is incompetent pursuant to subsection 52(1) of the *Health Professions Procedural Code*, which is Schedule 2 to the *Regulated Health Professions Act, 1991* R.S.O. 1991 c. 18.

## 2014 HEARING AND DECISION

### **DR. ANDREW MAH**

On January 24, 2014, the Discipline Committee heard the matter involving Dr. Andrew Mah.

### **Allegations and Evidence**

It was alleged in the Notice of Hearing, which was made Exhibit 2, that Dr. Mah committed acts of professional misconduct as follows:

- a. He recommended or provided unnecessary diagnostic or treatment services contrary to paragraph 1(1)16 of Ontario Regulation 859/93 made under the *Optometry Act, 1991*, S.O. 1991, c. 35;
- b. He failed to maintain the standard of practice of the profession contrary to paragraph 1(1)17 of Ontario Regulation 859/93 made under the *Optometry Act, 1991*, S.O. 1991, c. 35;
- c. He charged fees that are excessive or unreasonable in relation to the services performed contrary to paragraph 1(1)33 of Ontario Regulation 859/93 made under the *Optometry Act, 1991*, S.O. 1991, c. 35;
- d. He charged or received more than the amount payable

to an insured person under the Ontario Health Insurance Plan for the insured service, contrary to paragraph 1(1)38 of Ontario Regulation 859/93 made under the *Optometry Act, 1991*, S.O. 1991, c. 35;

- e. He engaged in conduct or performed an act that, having regard to all the circumstances, would reasonably be regarded by members as disgraceful, dishonourable, unprofessional or unethical, contrary to paragraph 1(1)53 of Ontario Regulation 859/93 made under the *Optometry Act, 1991*, S.O. 1991, c. 35.

Mr. Moher filed an Agreed Statement of Facts as Exhibit 3, which contained the Agreed Statement of Facts itself, the Notice of Hearing at Schedule "A," a list of patients and amounts at Schedule "B," and an Undertaking at Schedule "C."

In response to a question from the Chair, Dr. Mah confirmed that he accepted the filing of the Agreed Statement of Facts. The Chair then asked Dr. Mah if he was pleading guilty to the allegations against him as set out in the Agreed Statement of Facts and he stated that he was.

The main facts from the Agreed Statement of Facts are that between January 1 and July 22,

2011 Dr. Mah did the following for patients listed at Schedule “B” to the Agreed Statement of Facts:

1. Used Visual Field

Examinations for a number of patients that were not clinically indicated and were unnecessary and for some of the Visual Field Examinations he charged both OHIP and the patients;

2. Used Pachymetry testing for a number of patients when it was not clinically indicated and was unnecessary and charged some of the patients for this test;

3. Used Anterior Ocular Imaging and Digital Retinal Imaging for a number of patients when it was not clinically indicated and was unnecessary and charged some of the patients for this test;

4. Used the Heidelberg Retinal Tomography test for a number of patients when it was not clinically indicated and unnecessary and charged some of the patients for this test;

5. Used the OHIP diagnostic code for Glaucoma unnecessarily and in support of the misconduct above; and

6. Engaged in inadequate record keeping.

Other relevant facts from the Agreed Statement of Facts are as follows:

1. Throughout the investigation of this matter Dr. Mah fully cooperated with the College; and

2. Dr. Mah executed an Undertaking, which was made Exhibit 4, the details of which are set out below.

### **Decision Regarding Allegations**

The Panel retired to review the allegations and facts. The panel found that the facts supported the guilty plea with respect to all of the allegations in the Notice of Hearing except allegation 1(b), which was that Dr. Mah failed to maintain the standards of practice of the profession contrary to paragraph 1(1)17 of Ontario Regulation 859/93. The reason for this was that the panel did not feel that administering too many tests could be seen as a failure to maintain the standards of practice but rather felt that he was exceeding the testing required for his patients.

### **Submissions on Penalty**

Mr. Moher filed a Joint Penalty Submission as Exhibit 5. The Chair asked Dr. Mah if he

agreed with it being made an exhibit and he responded that he did. The College and Dr. Mah submitted together that the appropriate penalty in this case was as follows:

1. That Dr. Mah be reprimanded;

2. That his certificate of registration be suspended for a period of three months and that this suspension be suspended provided that Dr. Mah make full restitution to the patients identified in Dr. Mah’s Undertaking to the College within six months of the date of the Order of the Committee, failing which the member’s certificate of registration shall be suspended immediately;

3. That Dr. Mah pay the legal and investigatory costs of the College in the amount of \$11,000, payable to the College of Optometrists of Ontario within six months of the date of the Order of this Committee; and

4. That the terms of the above penalty shall be included in the Register of the College and shall be fully accessible to the public.

Mr. Moher stated that the primary purpose of the penalty was the protection of the

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public and that it was the role of the Discipline Committee to ensure that this occurs.

In addition, he submitted as follows:

1. That ensuring that the patients were reimbursed was the most significant way in which patients could be protected;
2. That the suspension of the three-month suspension was predicated on the repayment of patients who were financially hurt by his actions;
3. That with respect to general deterrence this penalty would send a message to the profession that individuals have to work for the right to practise as optometrists and to do so with honesty and integrity;
4. That an additional factor with respect to general deterrence is the costs of award of \$11,000, which is significant when compared to other cases;
5. That the same points applicable to general deterrence apply to specific deterrence;
6. That Dr. Mah will also be deterred as a result of the practice assessment and

practice reinspection;

7. That Dr. Mah will be deterred by the potential referral to OHIP by the Registrar, which Mr. Moher referred to as frightening.

Mr. Moher submitted that the joint penalty submission would best meet all of these objectives.

Dr. Mah apologized for his behaviour, he said that he had not upheld the standards of the profession, he referenced the fact that this affected the public's trust and he said that he was committed to this conduct not happening again.

### **Decision on Penalty**

The purpose of the penalty is as follows:

1. The protection of the public, which includes ensuring that the public can trust members;
2. Ensuring that this conduct does not recur;
3. The specific deterrence of the member from this type of conduct;
4. The general deterrence to ensure that other members of the professional will not engage in conduct of this nature.

The Panel considers Dr. Mah's

actions to be of a serious nature. Optometrists have a duty to their patients to provide appropriate services and honest billing. When an optometrist fails to respect this duty his or her actions affect the public's perception of this profession.

Notwithstanding the gravity of the misconduct, the Panel found that there were mitigating factors in this case:

1. Dr. Mah admitted his wrongdoing and pleaded guilty to the allegations;
2. He offered restitution for his improper billing;
3. Dr. Mah was proactive in taking responsibility for his wrongdoing and expressed remorse;
4. Dr. Mah cooperated with the investigation and prosecution;
5. Dr. Mah provided an Undertaking, which was made Exhibit 4, the main provisions of which are as follows:
  - a. That Dr. Mah shall undergo a practice assessment and reinspection with respect to both his clinical judgment and records, and his billing practices that will conform with the following conditions:

- i. The practice assessment and practice reinspection will be random, occurring once at some point in time within 12 and 24 months of the Order of this Committee;
- ii. The practice assessment and practice reinspection will involve the review of 25 patient charts; and
- iii. The practice assessment and reinspection will be at Dr. Mah's cost as well as any remediation required as identified by these two processes.

b. That he shall provide restitution to the patients who were improperly charged as set out at Appendix "A" to the Undertaking within six months of the Order of the Committee;

c. That he shall provide the restitution referred to above in a manner acceptable to the College and provide proof of the restitution in a manner acceptable to the College within six months of the Order of this Committee;

d. Acknowledging that the College may in its absolute

discretion make a referral of the matter to the General Manager of OHIP with respect to Dr. Mah's billing practices;

- e. Acknowledging that a breach of any term of the Undertaking may constitute an act of professional misconduct and that a failure to meet the terms of the Undertaking regarding restitution will result in the suspension of his certificate of registration effective six months from the date of the Order of this Committee.

The Panel unanimously accepted the Joint Submission on Penalty, which was Exhibit 5 to the Hearing, with one minor change to paragraph 2 and therefore orders as follows:

1. That the member should be required to appear before the Discipline Committee and be reprimanded;
2. That Dr. Mah's certificate of registration be suspended for a period of three months and that this suspension be suspended provided that:
  - i. Dr. Mah make full restitution to the patients identified in Dr. Mah's Undertaking to the College

within six months of the date of the Order of the Committee; and

- ii. If at the conclusion of six months there are unallocated funds from the amount referred to in clause i. above, Dr. Mah shall make a donation of this amount to the Vision Institute of Canada and provide proof of same to the Registrar.

Failing which Dr. Mah's certificate of Registration shall be suspended immediately.

3. That Dr. Mah shall pay the legal and investigatory costs of the College in the amount of \$11,000, payable to the College of Optometrists of Ontario within six months of the date of the Order of this Committee; and

4. That the terms of the above penalty shall be included in the Register of the College and shall be fully accessible to the public.

The Panel believes that this is a unique case and that public protection dictates that he be able to provide optometric care to his existing patients and to be able to reimburse his patients whom he hurt through his actions. If the Panel did

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not suspend his suspension he would not have been able to reimburse the patients and his existing patients would not receive care.

The Panel concluded that the combination of the mitigating factors and the public protection aspect referred to above made the Joint Penalty Submission the most appropriate disposition in this case. In the absence of these mitigating factors and the need for patients to be reimbursed and Dr. Mah's current patients cared for, the suspension would not have been suspended given the nature of the misconduct.

The Panel finds that in the circumstances of this case

the Joint Penalty Submission satisfies the principles of penalty:

1. The public will be protected because there is very little chance of Dr. Mah repeating this behaviour in the future and his patients will be reimbursed for the monies he improperly billed them.
2. Dr. Mah will be deterred from committing this type of conduct again because this process was both financially and emotionally onerous for him. He will pay \$4,706 back to his patients, \$11,000 in costs to the College as well as the cost of the practice assessment and reinspection. His optometric practice will also be scrutinized during the two year period of the

- assessment and reinspection.
3. The profession will be deterred from committing similar conduct because of the significant cost award made against Dr. Mah, and the potential lengthy suspension for failing to comply with the Undertaking. In addition, the profession will be deterred by the public reprimand and the public recording of the penalty in the Register of the College, which reinforce the severity and consequences of this conduct.

At the conclusion of the hearing, Dr. Mah waived his right of appeal and proceeded to receive the reprimand from the Discipline Panel.

## FITNESS TO PRACTISE COMMITTEE

### WHAT WE DO

- Statutory committee of the College
- Deals with optometrists when there is evidence of incapacity
- Comprises three members, at least one of whom is a member of the College who is on Council, one a public member of Council, and the third either a member of Council or a member of the College who is not on Council

The Fitness to Practise Committee receives referrals from the Inquiries, Complaints and Reports Committee. It conducts a hearing when there is evidence that an optometrist might be incapacitated due to a mental or physical condition.

### 2014 HIGHLIGHTS

The Committee did not receive any referrals during 2014 nor did it conduct any hearings.

### WHO WE ARE

Mr. Francis Christopher (Chair)  
Dr. Kan Chhatwal  
Dr. Dennis Ruskin

# INQUIRIES, COMPLAINTS AND REPORTS COMMITTEE (ICRC)

## WHAT WE DO

- Statutory committee of the College
- Investigates complaints and reports about College members
- Comprises six professional members, at least one of whom is an elected member of Council, and four public members
- The Committee works in two panels

The ICRC investigates, reviews, deliberates, and makes dispositions, initially at least, in virtually all member-specific concerns related to professional misconduct, incompetence, or incapacity. There are various sources of those concerns: formal complaints, information coming to the attention of the Registrar, mandatory reports, or referrals from the Quality Assurance Committee.

## WHO WE ARE

Dr. Bill Chisholm  
(Committee Chair)  
Ms. Irene Moore (Panel Chair)  
Mr. Emad Hussain  
Dr. Richard Kniaziew  
Dr. Derek MacDonald  
Dr. Annie Micucci  
Ms. Luisa Morrone  
Dr. Areef Nurani  
Dr. Karin Schellenberg  
Mr. Ira Teich  
STAFF SUPPORT:  
Ms. Mina Kavanagh

## 2014 HIGHLIGHTS

In 2014, the ICRC held nine panel meetings, four teleconferences, and one meeting of the whole Committee. It received 48 new complaints, three Registrar's reports, and one incapacity inquiry. The Committee considered a total of 73 cases (filed in 2013 and 2014), involving 94 members, and issued 81 decisions: 50 in the complaints/reports filed in 2013, and 31 in the matters filed in 2014.

As of December 31, 2014, 20 complaints, three Registrar's reports (two filed in 2014 and one filed in 2013), and one incapacity inquiry were held over for a decision in 2015.

In addition to the regular Panel meetings, the ICRC held a group meeting to discuss policy issues, the Advisory Group for Regulatory Excellence (AGRE) transparency initiative, and the risk assessment framework tool. This tool will assist the Committee in consistently assessing risk and reaching the appropriate decisions based on the risk assessment.

### HPARB Appeals:

Appeals pending as of Dec. 31, 2014	5
New appeals filed in 2014	5
Reviews held – decision pending	5
ICRC decision confirmed	1
Appeals withdrawn	2



	CASES CONSIDERED		DECISION REACHED		DECISION REACHED	
	FILED IN 2013	FILED IN 2014	FILED IN 2013	FILED IN 2014	DECISION REACHED	ONGOING INVESTIGATION
<b>COMPLAINTS</b>	28	34	28	28	28	20
<b>REGISTRAR'S REPORTS</b>	3	3	2	1	1	2
<b>INCAPACITY INQUIRY</b>	1	2	1	1	1	0
<b>QA REFERRALS</b>	1	0	1	0	0	0
<b>TOTAL (FILES)</b>	<b>33</b>	<b>40</b>	<b>32</b>	<b>30</b>	<b>30</b>	<b>22</b>
	<b>73</b>		<b>62</b>		<b>52</b>	
<b>TOTAL (MEMBERS)</b>	<b>51</b>	<b>43</b>	<b>50</b>	<b>31</b>	<b>31</b>	<b>27</b>
	<b>94</b>		<b>81</b>		<b>58</b>	

## NATURE OF ALLEGATIONS (2014 CASES ONLY)

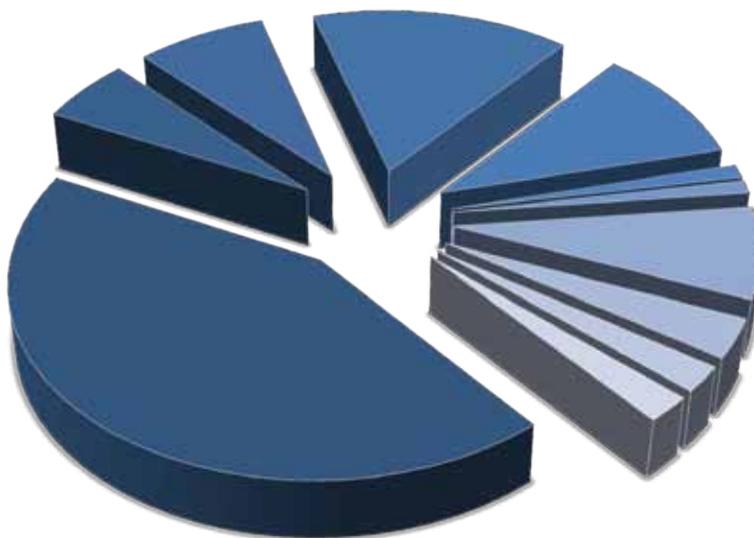
*(Some cases involve multiple allegations.)*

Unprofessional behaviour	19	Care-related:		Financial matters:	
Communication issues	16	Quality of care	13	Billing-related	3
Prescription related:		Failure to diagnose/ misdiagnosis	9	Fees-related	9
Eyeglasses	6	Unsuccessful/harmful/ unnecessary treatment	6	Miscellaneous:	
Contact lenses	1	Failure to refer/ unnecessary referral	7	Breach of regulation	9
Drugs	—	Lack of consent	6	Breach of patient confidentiality	1
Release of prescription	2	Unsafe practices	2	Breach of standards of practice	7
Dispensing issues:		Patient record-related:		Supervision of staff	4
Eyeglasses	6	Release of patient record	3	Breach of undertaking	1
Contact lenses	5	Record-keeping	3	Incapacity	2

## DISPOSITIONS

*(Some cases may involve multiple dispositions or multiple members.)*

No further action	39
Recommendation	5
Counsel/advice	7
Reminder	14
Written caution	9
Verbal caution	1
Specified Continuing Education or Remediation Program	1
Undertaking	7
Referral to discipline	3
Frivolous, vexatious, or abuse of process	2
Complaint withdrawn	2



# REGISTRATION COMMITTEE

## WHAT WE DO

- Standing committee of the College
- Responsible for the entry-to-practice process of the profession in Ontario
- Comprises four professional members, one of whom is a Council member, and two public members

## 2014 HIGHLIGHTS

### Evaluating Exam

The Registration Committee and support staff contracted Touchstone Institute (formerly the Centre for the Evaluation of Health Professionals Educated Abroad (CEHPEA)) to develop, implement, and administer a high-stakes evaluating exam to replace the Prior Learning Assessment (PLA). This exam will assess the further education and experience of internationally educated optometrists who wish to practise in Ontario. Touchstone held blueprinting and question-writing workshops to reach consensus on issues such as the mapping and weighting of professional competencies and attributes with written and performance formats. An evaluating exam pilot session took place in

late November 2014, with other Canadian optometric regulatory authorities invited to observe. The evaluating exam is scheduled to be administered for the first time in June 2015.

### New Registrants

A brochure for new registrants was designed, and posted on the College website for ease of reference.



### Deadline for Drug-Prescribing Certification

The Committee discussed setting a deadline by which College members need to become certified if they want to prescribe drugs. The need for a deadline was based on an increased scope of practice for Ontario optometrists, and also because 100-hour courses for drug-prescribing certification are increasingly difficult to find. After reaching a decision on a deadline date, the Committee brought its recommendation to Council.

### Committee Expansion

The Registration Committee expanded to include another member of the public. This will allow the Committee to be split into two panels, each comprising two professional members and one public member. One panel will review and discuss recommendations associated with credential assessments and applications for pre-registration/registration, and the other will review appeals resulting from the first panel's decisions.

## ...CONTINUED

### Credential Assessment of International Applicants

The last meeting of the Credential Assessment Committee (CAC) took place on June 12, 2014. Prior to June 30, 2014, the College had been responsible on an interim basis for the credential assessment of international applicants on behalf of all Canadian optometric regulatory authorities, except

Quebec, through the CAC. The Federation of Optometric Regulatory Authorities of Canada (FORAC), formerly known as CORA, established a national process, which took effect on July 1, 2014. The Registration Committee and staff worked on transitioning information from the CAC to the national Canadian Optometric Evaluation Committee (COEC), and registration staff assisted

the FORAC credentialing coordinator in the transitioning process.

### WHO WE ARE

Dr. Richard Kniaziew (Chair)

Mr. Emad Hussain

Dr. Vanesh Kathiravelu

Dr. Thomas-A. Noël

Dr. Karin Simon

Mr. John Van Bastelaar

#### STAFF SUPPORT:

Ms. Hanan Jibry

## OPTOMETRY REVIEW COMMITTEE

### WHAT WE DO

- Statutory committee of the College under the *Health Insurance Act*
- Appointed by the Minister of Health and Long-Term Care and administered by the College
- Receives referrals from the General Manager of OHIP regarding members' OHIP billing practices
- Comprises three members of the College and two public members

The mandate of the Optometry Review Committee is to determine whether Ontario Health Insurance Plan (OHIP) accounts should be paid, reduced, or refused for



optometrists referred to it by the General Manager of OHIP. The Committee does this by reviewing a statistically significant sample of clinical records to decide if the services were necessary, insured, and/or provided in accordance with accepted standards of practice.

### 2014 HIGHLIGHTS

The General Manager of OHIP made no referrals to the Committee in 2014. The Committee held no meetings as there were no outstanding referrals or issues to discuss.

### WHO WE ARE

Dr. Dagmar Lutzi (Chair)

# COMMUNICATIONS COMMITTEE

## WHAT WE DO

- Ad hoc committee of the College
- Focused on engaging with and educating the public, as well as keeping our members informed of news and developments within the College
- Comprises one public and four professional members

## 2014 HIGHLIGHTS

The past year has been a productive one for the Communications Committee. Several initiatives that had been devised and developed in 2013 saw the light of day in 2014. Revised mission and vision statements were launched, as well as updated branding and a new overall communications strategy. And in January, a communications expert, David Whitton, joined the College to manage and

enhance communications and related activities.

### **New Platforms for Communications**

After much planning, the College unveiled its refurbished website. Featuring a new logo and colour scheme, the site is simpler to navigate, more frequently updated, and easier on the eyes. Also new this year: more frequent email updates, a redesigned newsletter called *In Focus*, and additional communications channels through our Facebook and Twitter feeds. Anticipating a much larger role for outreach to stakeholders through social platforms, the Committee also oversaw the drafting of a comprehensive social media policy.

### **Recognition Program**

This year saw the launch of a program to recognize both members of the College and

the volunteers who help run our Council and committees. Four tiers of recognition were created—Member, Council, Merit, and President—to honour different types of involvement with the College. The Committee supervised the design of lapel pins for each tier; Member pins were presented to members of the College in late summer.

### **A Digital Library and College-Sponsored Publications**

The Committee investigated the feasibility of building a digital library of scholarly materials related to optometry and public health. This repository would be created using both existing sources and original, College-sponsored research, and would be freely available to our members and to the public through our website. Such a resource would reinforce the College's reputation as an authority in eye health and self-regulation.

## WHO WE ARE

Mr. Ira Teich (Chair)  
Dr. Linda Bathe  
Dr. Linda Chan  
Dr. Carolyn MacNeil  
Dr. Dino Mastronardi  
STAFF SUPPORT:  
Mr. David Whitton



# MEMBERSHIP FOR 2014

## MEMBERSHIP RESIGNATIONS

Daniel Black	#10027
Nickolet Boermans	#11019
Julie Caron	#9502
Jenny Gagnon	#14057
Sharmin Habib	#13021
Stephanie P.K. Paton Kan	#12109
Sarah Man-Ting Fong	#11058
Jane Mok	#11031
Hai-Yen Nguyen	#9655
Selin Ozkan	#12020
Melissa Marie Puzzo	#13014
Ritu Nikki Rai	#11021
Mona Sara	#0623
Amar Sayani	#14031
Sam Schneider	#13073
Sabrina Singh	#13056
Amy Smith	#13090

## SUSPENSIONS

Eliza Chaudri	#0715
Kris Anne Duguay	#13043
Charles Moss	#7639
Shu Phung	#12016
Michael Rowe	#12052
Shama-el Sidahmed	#12013

## RETIREMENTS

David Bryer	#69679
Julien Fournier	#73009
Janice Freddo	#0704
Thomas Freddo	#0804
Ronald Hrychuk	#7801
Marvin Lunsy	#61324
Kenneth Mackenzie	#7718
Rodger Pace	#7421
Jack Pollock	#62411
Moses Pollock	#65636
Robert Schumacher	#7616
James Smibert	#7521
Christine Stewart	#7729
Richard Tie Ten Quee	#70702
Paul Wootten	#73024

## REVOCATIONS

Kevin Chung	#10021
Brandon Mondesir	#10006
Janey Yee	#0571

## DEATHS

Melville Ayerst	#7641
Joseph Miletello	#8247
Harold Nisker	#50387
Glenn Springer	#51507



# REGISTRAR'S REPORT

## NUMBER OF MEMBERS ON DEC. 31/2014

Male Practising	1010	Female Practising	1117	New Registrations	120
Male Non-Practising	20	Female Non-Practising	40	Reinstatements	6
<b>Subtotal</b>	<b>1030</b>	<b>Subtotal</b>	<b>1157</b>	Retirements, Resignations	32
		<b>Total Membership</b>	<b>2187</b>	Deaths	4



COLLEGE OF OPTOMETRISTS OF ONTARIO  
FINANCIAL STATEMENTS | DECEMBER 31, 2014

TORONTO, Ontario April 8, 2015

**RADVANY JURINA CLEARY**  
**ASSOCIATES LLP**

C H A R T E R E D   A C C O U N T A N T S

160 Eglinton Ave. East, Suite 300  
Toronto, Ontario MP4 3B5  
Tel: (416) 487-2000  
Fax: (416) 487-5225  
Toll-Free: 1-800-387-9282

HUMAN EYE  
(oculus)



# INDEPENDENT AUDITOR'S REPORT

## TO THE MEMBERS OF: COLLEGE OF OPTOMETRISTS OF ONTARIO

We have audited the accompanying financial statements of College of Optometrists of Ontario, which comprises the balance sheets as at December 31, 2014, the statements of changes of net assets, revenue and expenditures and cash flows for the years 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 audits. 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedure 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 statement 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, these financial statements present fairly, in all material respects, the financial positions of the College of Optometrists of Ontario as at December 31, 2014 and its results of operations and its cash flows for the years then ended in accordance with Canadian accounting standards for not-for-profit organizations.

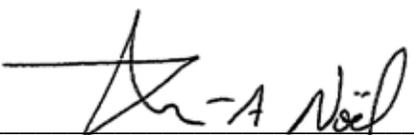
*Radwamy Jurina Cleary Associates LLP*

**CHARTERED ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANT**

**BALANCE SHEET AS AT DECEMBER 31, 2014**

	<u>2014</u>	<u>2013</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	<b>\$ 2,639,923</b>	\$ 665,220
Short-term investments (Note 3)	<b>871,317</b>	2,585,365
Accounts receivable	<b>225</b>	2,560
Prepaid expenses	<b>33,214</b>	51,300
	<b>3,544,679</b>	3,304,445
<b>LONG-TERM INVESTMENTS</b> (Note 4)	<b>1,945,151</b>	2,164,912
<b>CAPITAL ASSETS</b> (Note 5)	<b>340,711</b>	53,903
	<b><u>\$5,830,541</u></b>	<b><u>\$ 5,523,260</u></b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	<b>\$ 71,240</b>	\$ 59,996
HST payable	<b>239,559</b>	233,084
Fees received in advance	<b>1,988,959</b>	1,949,481
	<b><u>2,299,758</u></b>	<b><u>2,242,561</u></b>
<b>NET ASSETS</b>		
<b>INVESTED IN CAPITAL ASSETS</b>	<b>340,711</b>	53,903
<b>APPROPRIATED SPECIAL POLICY FUNDS</b>	<b>2,350,000</b>	2,100,000
<b>UNAPPROPRIATED SURPLUS</b>	<b>840,072</b>	1,126,796
	<b><u>3,530,783</u></b>	<b><u>3,280,699</u></b>
	<b><u>\$5,830,541</u></b>	<b><u>\$ 5,523,260</u></b>

**APPROVED ON BEHALF OF THE COUNCIL:**

 President

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS



# STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEARS ENDED DECEMBER 31, 2014



	<u>2014</u>	<u>2013</u>
<b>INVESTED IN CAPITAL ASSETS</b>		
Balance, beginning of year	\$ 53,903	\$ 15,091
Invested in capital assets	<u>286,808</u>	<u>38,812</u>
Balance, end of year	<u>\$ 340,711</u>	<u>\$ 53,903</u>
<b>APPROPRIATED SPECIAL POLICY FUNDS</b>		
New Government Initiatives	\$ 50,000	\$ 50,000
Patient Relations Fund	30,000	30,000
Special Contingencies	<u>20,000</u>	<u>20,000</u>
	<u>\$ 100,000</u>	<u>\$ 100,000</u>
Office Acquisition —		
Balance, beginning of year	\$ 2,000,000	\$ 400,000
Appropriations (Note 12)	<u>—</u>	<u>1,600,000</u>
Office Acquisition —		
Balance, end of year	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>
Unauthorized Practice —		
Balance, beginning of year	\$ —	\$ —
Appropriations (Note 12)	<u>250,000</u>	<u>—</u>
Unauthorized Practice —		
Balance, end of year	<u>\$ 250,000</u>	<u>\$ —</u>
	<u>\$ 2,350,000</u>	<u>\$ 2,100,000</u>
<b>UNAPPROPRIATED SURPLUS</b>		
Balance, beginning of year	\$ 1,126,796	\$ 2,265,844
Excess of revenue over expenditure	<u>250,084</u>	<u>499,764</u>
	<b>1,376,880</b>	2,765,608
Appropriations (Note 12)	<b>(250,000)</b>	(1,600,000)
Invested in capital assets	<b>(286,808)</b>	(38,812)
Balance, end of year	<u>\$ 840,072</u>	<u>\$ 1,126,796</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS

COLLEGE OF OPTOMETRISTS OF ONTARIO  
**STATEMENT OF REVENUE AND EXPENDITURES**  
 FOR THE YEARS ENDED DECEMBER 31, 2014

	<u>2014</u>	<u>2013</u>
<b>REVENUE</b>		
Annual registration fees	<b>\$2,106,085</b>	\$2,039,705
Professional corporation	<b>261,341</b>	221,914
Ontario Ministry of Health (Optometry Review Committee)	<b>2,160</b>	9,040
Other income	<b>4,461</b>	2,122
Quality assurance	<b>15,527</b>	8,582
Continuing education	<b>3,260</b>	720
Credential assessment	<b>19,950</b>	34,788
	<b><u>2,412,784</u></b>	<u>2,316,871</u>
<b>EXPENDITURES</b>		
Council meeting and general expense	<b>83,782</b>	60,763
Government regulations	<b>11,866</b>	72,984
Quality Assurance Committee (Note 7)	<b>73,503</b>	88,531
Clinical Practice Committee	<b>22,339</b>	18,532
College representation	<b>46,863</b>	36,999
Inquires, Complaints and Reports Committee (Note 7)	<b>101,038</b>	68,480
Executive Committee	<b>55,281</b>	48,171
Discipline Committee (Note 7)	<b>17,320</b>	47,140
Registration Committee (Note 7)	<b>64,017</b>	77,630
Membership contributions (Note 8)	<b>58,475</b>	—
Patient Relations Committee	<b>3,665</b>	12,621
Optometry Review Committee	<b>2,160</b>	9,040
Jurisprudence examination expense	<b>5,301</b>	8,000
Communication Committee	<b>11,402</b>	13,979
Credential Assessment Committee	<b>40,434</b>	56,891
Continuing education expense	<b>3,209</b>	—
	<b><u>600,655</u></b>	<u>619,761</u>



COLLEGE OF OPTOMETRISTS OF ONTARIO

# STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEARS ENDED DECEMBER 31, 2014

**COLLEGE ADMINISTRATION ACTIVITIES**

Salaries and benefits	<b>789,453</b>	797,528
Office operation	<b>307,361</b>	244,578
Occupancy costs (Note 11(b))	<b>150,683</b>	134,276
Accounting and audit fees	<b>42,713</b>	46,242
General legal fees (Note 7)	<b>54,093</b>	13,548
Consulting (Note 9)	<b>66,146</b>	6,705
Relocation expense	<b>26,153</b>	15,739
Amortization	<b>88,284</b>	7,198
	<b><u>1,524,886</u></b>	<u>1,265,814</u>
<b>TOTAL EXPENDITURES</b>	<b><u>2,125,541</u></b>	<u>1,885,575</u>

**EXCESS OF REVENUE OVER EXPENDITURES**

Before unauthorized practice and special project	<b>287,243</b>	431,296
Unauthorized practice	<b>26,127</b>	43,708
Special project (Note 10)	<b>230,718</b>	—
Excess of revenue over expenditures for the year	<b><u>30,398</u></b>	<u>387,588</u>

**OTHER INCOME**

Investment income	<b>217,165</b>	107,123
Unrealized gain on investments	<b>2,521</b>	5,053
	<b><u>219,686</u></b>	<u>112,176</u>
<b>TOTAL EXCESS OF REVENUE OVER EXPENDITURES</b>	<b><u>\$ 250,084</u></b>	<u>\$ 499,764</u>

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS



COLLEGE OF OPTOMETRISTS OF ONTARIO  
**STATEMENT OF CASH FLOWS**  
 FOR THE YEARS ENDED DECEMBER 31, 2014

	<u>2014</u>	<u>2013</u>
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenditures	<b>\$ 250,084</b>	\$ 499,764
Adjustments for:		
Amortization of capital assets	<b>88,284</b>	7,198
Net unrealized (gain) loss on investments	<b>(2,521)</b>	(5,053)
	<b>335,847</b>	501,909
Changes in non-cash working capital:		
Decrease in accounts receivable	<b>2,335</b>	1,760
(Increase) decrease in prepaid expenses	<b>18,086</b>	(7,460)
Increase (decrease) in accounts payable	<b>11,244</b>	(57,077)
Increase in HST payable	<b>6,475</b>	40,369
Increase in fees received in advance	<b>39,478</b>	43,126
Cash flow from operating activities	<b>413,465</b>	522,627
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	<b>(375,092)</b>	(46,010)
Net decrease (increase) in investments	<b>1,936,330</b>	(686,371)
Cash flow from investing activities	<b>1,561,238</b>	(732,381)
<b>INCREASE (DECREASE) IN CASH</b>	<b>1,974,703</b>	(209,754)
<b>CASH, beginning of year</b>	<b>665,220</b>	874,974
<b>CASH, end of year</b>	<b>\$ 2,639,923</b>	\$ 665,220

SEE ACCOMPANYING NOTES TO THE FINANCIAL STATEMENTS



COLLEGE OF OPTOMETRISTS OF ONTARIO  
**NOTES TO THE FINANCIAL STATEMENTS**  
DECEMBER 31, 2014

**1. NATURE OF OPERATIONS**

The College of Optometrists of Ontario (College) was incorporated without share capital in 1963 as a not-for-profit organization exempt from taxes under the *Income Tax Act*. The College is a self-regulatory authority responsible for the registering (licensing) and governing of optometrists in Ontario. The College's mission is to serve the public by regulating Ontario's optometrists and uses its authority to guide the profession in the delivery of safe, ethical, progressive and quality eye care at the highest standards.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and includes the following significant accounting policies:

(a) Fund Accounting

In order to ensure observance of limitations and restrictions placed on the use of resources available, the College follows the fund method of accounting.

Invested in capital assets fund reports the flow of funds related to their acquisition and disposal capital assets of the College.

Appropriated special policy funds reports money set aside by the Council for specific purposes.

Unappropriated surplus fund reports revenue and expenditure of the general operation of the College and follows the accrual basis of accounting.

(b) Cash and Cash Equivalents

Cash and cash equivalents comprise of cash on hand with a financial institution and amounts held by brokers.

(c) Short-Term and Long-Term Investments

Investments consist of guaranteed investment certificates, bonds, stocks, income trusts and mutual funds. The College has elected to state all of their investments at quoted market values under the Canadian accounting standards for not-for-profit organizations. Long-term investments reflect investments that mature or are not intended to be sold at end of the following fiscal year-end. The investment income is recognized as revenue in the year in which it is earned. Gains and losses on sales of investments are recorded as investment income as such sales are realized.

For investments which have not been sold or matured, the unrealized gains and losses are recognized and reported under the statement of revenue and expenditures.

(d) Prepaid expenses

Prepaid expenses are primarily comprised of advance payments made to vendors for facility rental, membership dues, association fees and contracts for services received in the following year.

# COLLEGE OF OPTOMETRISTS OF ONTARIO

## NOTES TO THE FINANCIAL STATEMENTS

### DECEMBER 31, 2014

#### (e) Capital Assets

Capital assets are stated at acquisition cost. Amortization is provided on a diminishing balance basis using the following rates:

Computer hardware	- 30-55% diminishing balance
Computer software	- 2 year straight line
Furniture and equipment	- 20% diminishing balance

Leasehold improvements are amortized over the term of the lease.

#### (f) Revenue Recognition

Members of the College pay a registration fee upon admission as a member. Other fees include registration of a professional corporation fees, quality assurance fees, continuing education fees, credential assessment fees and letter of good standing fees. Registration and other fees are recorded as income upon receipt of these fees and when the services for these fees have been provided.

#### (g) Fees Received in Advance

Annual member fees are billed each November. These fees relate to membership for the following fiscal year and, accordingly, these amounts are shown as fees received in advance at year-end.

#### (h) Measurement of Financial Instruments

The College initially measures its financial assets and liabilities at fair value. The organization subsequently measures all its financial assets and financial liabilities at amortized cost except for investments, which are stated at fair values at the year-end date.

Financial assets measured at amortized cost are accounts receivable.

Financial liabilities measured at amortized cost include accounts payable, accrued liabilities and fees received in advance.

#### (i) Measurement Uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting standards for not-for-profit requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. An area requiring the use of management's judgement relates to the estimated useful lives of capital assets. Actual results may differ from these estimates.

### 3. SHORT-TERM INVESTMENTS

	<b><u>2014</u></b>	<b><u>2013</u></b>
	<b>Market value</b>	Market value
Short-term investments	<b><u>\$871,317</u></b>	<u>\$2,585,365</u>
	<b>Cost</b>	Cost
Short-term investments	<b><u>\$871,317</u></b>	<u>\$2,585,649</u>

Short-term investments mature or are redeemable at various dates not exceeding 12 months and consist of \$659,286 (2013 - \$2,356,682) guaranteed investment certificates with interest rate of 1.45%, \$Nil (2013 - \$131,013) Canadian bond funds and \$212,031 (2013 - \$97,670) high interest performer accounts.

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**4. LONG-TERM INVESTMENTS**

	<b>2014</b>	<b>2013</b>
	<b>Market value</b>	Market value
Long-term investments	<b><u>\$1,945,151</u></b>	<u>\$2,164,912</u>
	<b>Cost</b>	Cost
Long-term investments	<b><u>\$1,785,610</u></b>	<u>\$2,006,608</u>

Long-term investments consist of \$1,020,117 (2013 - \$1,328,594) fixed income funds with effective interest rates ranging from 3.1% to 6.69%, \$637,385 (2013 - \$680,148) Canadian equities and \$287,649 (2013 - \$156,170) U.S. equities. Investments in fixed income funds mature or are redeemable at dates ranging from 2 to 20 years.

**5. CAPITAL ASSETS**

	<u>Cost</u>	<u>Accumulated Amortization</u>	<b>Net 2014</b>	Net 2013
Computer hardware	\$ 85,739	\$ 79,463	<b>\$ 6,276</b>	\$ 3,730
Computer software	98,818	49,409	<b>49,409</b>	—
Furniture and equipment	95,058	38,969	<b>56,089</b>	7,599
Leasehold improvements	259,516	30,579	<b>228,937</b>	42,574
	<u>\$ 539,131</u>	<u>\$ 198,420</u>	<b><u>\$ 340,711</u></b>	<u>\$ 53,903</u>

**6. RETIREMENT PLAN**

The College sponsors a defined contribution pension plan covering all eligible employees. Contributions are based on a percentage of the employee's compensation.

**7. COMMITTEE AND GENERAL LEGAL FEES**

General legal fees represent legal costs that have not been identified as a specific legal expense to the activities of a Committee.

Committee legal fees represent legal costs specific to the activities of a Committee and are included in the total expenditure for that Committee as follows:

	<b>2014</b>	<b>2013</b>
Quality Assurance Committee	<b><u>\$ 11,134</u></b>	<u>\$ 12,447</u>
Inquires, Complaints and Reports Committee	<b><u>\$ 40,211</u></b>	<u>\$ 42,436</u>
Discipline Committee	<b><u>\$ 19,262</u></b>	<u>\$ 75,402</u>
Less: Recovery of legal costs	<b><u>(11,000)</u></b>	<u>(45,805)</u>
	<b><u>\$ 8,262</u></b>	<u>\$ 29,597</u>
Registration Committee	<b><u>\$ 19,111</u></b>	<u>\$ 20,852</u>

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**8. MEMBERSHIP CONTRIBUTIONS**

	<u>2014</u>	<u>2013</u>
Canadian Examiners in Optometry	\$48,475	\$ —
Advisory Group for Regulatory Excellence (AGRE)	10,000	\$ —
	<u>\$58,475</u>	<u>\$ —</u>

**9. CONSULTING**

	<u>2014</u>	<u>2013</u>
Data base project management	\$64,076	\$ —
General consulting	2,070	6,705
	<u>\$66,146</u>	<u>\$6,705</u>

The College undertook to implement an information management data base system that required outside project management services to administer the implementation process.

**10. SPECIAL PROJECT**

The College Council has approved and provided funding for the development, implementation and administration of an evaluating exam, which replaces the current Prior Learning Assessment for international applicants.

**11. COMMITMENTS**

(a) Equipment Operating Leases

The College leases office equipment under long term lease arrangements which require the following payments over the following four years.

2015	\$ 11,771
2016	11,771
2017	11,771
2018	11,771
	<u>\$ 47,084</u>

(b) Premise Operating Lease:

The College entered into a ten year lease agreement for their new premises effective March 1, 2014. Occupancy costs include the monthly lease amount, the College's share of property taxes and the College's proportionate share of operating costs. The minimum annual lease payments for the next five years and thereafter are as follows:

2015	\$ 61,104
2016	61,104
2017	61,104
2018	61,104
2019	61,104
thereafter	263,511
	<u>\$569,031</u>

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**12. APPROPRIATED SPECIAL POLICY FUNDS**

On September 17, 2014, the Council approved an appropriation of funds of \$250,000 from the Unappropriated Surplus fund to the Unauthorized Practice fund. The transfer of funds to the Unauthorized Practice fund will increase the fund balance to \$250,000.

In 2013, the Council approved an appropriation of funds of \$1,600,000 from the Unappropriated Surplus fund to the Office Acquisition Fund.

**13. FINANCIAL INSTRUMENTS**

The College is exposed to various risks through its financial instruments. The College has a risk management framework to monitor, evaluate and manage the principle risks assumed. The College is primarily exposed to market price, interest rate and liquidity risk.

(a) Market Price Risk:

Market price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The investments in publicly traded securities exposes the College to market price risk as these equity investments are subject to price fluctuations. There has been no change in this risk assessment from the prior year.

(b) Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College is exposed to interest rate risk by the dollar amount of the investment and the fluctuations in market interest rates. There has been no change in this risk assessment from the prior year.

(c) Liquidity risk:

Liquidity risk is the risk that the College will not be able to meet a demand for cash or fund its obligations as they come due. The College is primarily exposed to liquidity risk through accounts payable, accrued liabilities and government remittances payable. The College meets its liquidity requirements by preparing and monitoring forecasts of cash flows from operations, anticipating investing activities and holding assets that can be readily converted into cash. There has been no change in this risk assessment from the prior year.

**14. COMPARATIVE FIGURES**

Certain prior year's comparative figures have been restated to conform with the current year's presentation.



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