College of Homeopaths of Ontario

Annual Report 2021 – 2022

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Role and Mandate

The College of Homeopaths of Ontario (CHO) is a statutory body mandated to regulate homeopaths to ensure safe, ethical and competent homeopathic care for the people of Ontario. As the regulatory body for the profession, the College sets requirements to enter the profession, establishes and holds in place comprehensive standards, hears and adjudicates complaints, and administers a quality assurance program. Acting in the public interest, the College holds Ontario's regulated Homeopaths accountable for their conduct and practice. The College is accountable to the Minister of Health to fulfill its mandate. This report provides details on the many achievements realized this year.

Key Functions of the College of Homeopaths of Ontario:

Registration / Entry to Practice
Sets and enforces registration requirements for entry to the profession, which are the primary method of assuring the public that a registered practitioner is competent to practice the profession.

Quality Assurance
Administers a program to assure the quality of practice of the profession and to promote the continuing competence of members.

Standards of Practice
Develops, disseminates, and upholds standards of practice that establish how homeopaths practice the profession in an effective, safe and ethical manner.

Professional Misconduct, Complaint and Discipline Processes
Investigates any formal complaint made about a registrant's practice and, if a complaint is determined to be substantiated as a breach of accepted ethical or professional behaviour, refers it to Discipline Committee.

Awareness of the Prevention of Sexual Abuse
Develops and implements programs to educate registrants on acceptable professional boundaries in patient relations, including enforcing a zero-tolerance policy on sexual abuse of patients. The College also works to educate patients on their right to complain and be supported when professional boundaries are crossed.

Other Functions
Promotes relations between the College and its members, other health professional colleges, government, other key stakeholders, and the public.

Develops and maintains standards and programs to promote the ability of members to respond to changes in practice environments, advances in technology and other emerging issues.

Mission and Vision

Mission

The College regulates Homeopaths to ensure safe, ethical and competent homeopathic care for the people of Ontario. As the regulatory body for the profession, the College of Homeopaths of Ontario supports the public's right to safe, competent and ethical homeopathic care. The College does this by setting requirements to enter the profession, establishing comprehensive standards, and administering a quality assurance program. Acting in the public interest, the College holds Ontario's regulated Homeopaths accountable for their conduct and practice.

Vision

Public confidence in the practice of Homeopathy through excellence in regulation.

A Message from the Registrar

Without doubt, 2021 -2022 was a particularly challenging year for homeopaths and for the College. I don't think anyone could have anticipated that the pandemic would last so long and have such a profound impact on everyday life. Like all regulated health professionals, homeopaths have had to adapt to many directives issued by the province's Chief Medical Officer and the Ministry of Health. Faced with a new reality, homeopaths and their patients were confronted with the need to change their way of doing business. This was especially difficult for new practitioners and those whose patient populations lacked the technical expertise to receive care remotely.

But while the pandemic created challenges within the conventional health-care system, it has also generated (or revealed) opportunities for homeopaths and patients seeking alternatives.

With its public protection mandate always at the forefront, the College continues to emphasize access to care as the primary tenet of patient safety. If patients don't have access to care, their health is at risk. And it was access to care that came under pressure when face-to-face contact was limited by COVID-19.

In response, the College encouraged members to develop the capacity to practice remotely. The College made available a number of webinars to help members transition to remote ways of providing care. A library on the College website remains well used by members who have learned much from the information provided.

I believe that homeopaths and their patients can continue to thrive in a remote framework. The advantages of virtual practice are consistent with the principles and philosophy of homeopathic practice, providing both objective and subject techniques for sharing information remotely with patients. There will always be times when in-person meetings will be required, especially where physical exam is necessary, but much can be done at a distance. As more homeopaths become proficient in practicing remotely, homeopathy can be made available to patients across the province without the limitations of geography. In this way, access to care – and therefore public protection – can be extended well beyond the confines of the clinic.

Just as homeopaths and their patients faced challenges, so too did the College. Increased demands from the Office of the Fairness Commissioner (OFC) and from the Ministry of Health taxed the limited resources of our small team. The period described in this report represents the first full fiscal year working under the requirements of the College Performance Measurement Framework (CPMF), a comprehensive tool designed to set and measure expectations for the province's regulatory bodies.

New external obligations, set against the backdrop of a global pandemic, challenged us. Added to them was a significant increase in the number of serious complaints to be evaluated and adjudicated. Dealing with these complaints introduced a new level of strain on both human and financial resources, but creative approaches and thoughtful prioritizing allowed us to manage all of these emerging challenges successfully.

During the reporting period, we held more than 40 Council and committee meetings, all remotely as staff worked from home offices. In addition to OFC and CPMF obligations, we were able to develop a sexual abuse prevention plan, create a framework for establishing system partnerships, and submit a new regulation concerning the ability of homeopaths to provide treatment to their spouses. Time was spent on ways to improve governance, including enhanced training and evaluation, and on financial planning to ensure sustainability.

As a small College we have been able to hold our own notwithstanding the limitations of a small staff and a small budget. We have worked as a cohesive team to achieve our goals, all in the public interest. Moreover, we have demonstrated that meeting challenges, regardless of their origin, is within our capabilities, and we thank everyone who contributed along the way.

As a member of Ontario's health regulatory community, the CHO is well positioned to take part in ongoing partnerships with other Colleges on a wide range of projects including collaboration in support of complaint activities, patient engagement, and governance enhancements. Working together in pursuit of our common goal of public protection is the best way to achieve it.

Basil Ziv, HOM
Registrar and CEO

Acknowledgements

As has been the case from the beginning, the progress made this year would not have been possible without the valuable support and guidance of the Ministry of Health, Office of the Chief of Nursing and Professional Practice and the Minister's office for their desire to protect the public in their health-care choices. In particular, the College wishes to express its sincere appreciation to the team in the Health Workforce Regulatory Oversight Branch, the Regulatory Oversight and Performance Unit, and the Strategic Regulatory Policy Unit, especially Allison Henry, Stephen Cheng, Jason Maurier, Vivian Pang, and their support staff.

We are tremendously thankful to the team at the Ministry of Health Corporate Services Division, Corporate Management Branch Public Appointments, Agency Coordination and Corporate Initiatives who administered the appointments process, including Rosemin Dhalla, Lolly Da Silva and Ervin Samo. Critical to the ongoing implementation of fair registration processes was the insight of the Office of the Fairness Commissioner of Ontario (OFC) including Fairness Commissioner Irwin Glasberg, Director Hilary Forgie-Resnick, and team members Stephanie Mah, Maram Khalif, James Mendel, and Zalina Dusoruth. The OFC operates under the Ministry of Labour, Immigration, Training and Skills Development.

To help with varying assessment and registration processes, the College trained and engaged a number of subject-matter experts who could provide assistance as required for applicant equivalence review and program assessment. This group includes Marilyn Freedman HOM, and John Millar HOM. Thanks to both for their invaluable contribution.

The College wishes to acknowledge the assistance and encouragement of the many other established regulatory health colleges who have generously provided advice and solid counsel during this period. Appreciation goes to the Health Profession Regulators of Ontario and the Ontario Regulators for Access Consortium (ORAC) and the various working groups which share their knowledge, skill and judgment on the implementation of regulatory affairs. A shout out also goes to the College of Dietitians of Ontario who graciously shared their Sexual Abuse Prevention Plan with CHO, and it became the template against which the Patient Relations Committee developed and Council approved CHO's own Sexual Abuse Prevention Plan.

Council and staff are extremely grateful for the expertise, wisdom, and skill of legal counsel Rebecca Durcan and Richard Steinecke of Steinecke, Maciura LeBlanc (SML) Barristers & Solicitors who continue to provide thoughtful and timely guidance across the range of issues that need to be addressed. This year the College has also been supported by legal counsel Natasha Danson and Justine Wong, both from SML, and Elyse Sunshine of Rosen Sunshine LLP. Thanks also go Human Resource Systems Group (HRSG) for their team's dedication, skill and judgment in the administration of Ontario's individual assessment process. The ongoing management of the registrant database and public register could not have been accomplished without the expertise, flexibility and knowledge of Jevin Maltais and the team at QuickJack Solutions.

Without homeopathic practitioners, schools, professional associations and patients there would be no profession to regulate or homeopathic patients to protect. Special thanks to those individuals and groups who provided their input and feedback to the work of the College, and to Council members, past and present, who have helped to set the direction.

Council and Executive

Council

Scope and Purpose:

In accordance with the *Regulated Health Professions Act, 1991*, Health Professions Procedural Code, Schedule 2, Section 4: "The College shall have a Council that shall be its board of directors and that shall manage and administer its affairs. 1991, c. 18, Sched. 2, s. 4." The Council is accountable to the Ministry of Health for effective governance in accordance with all applicable legislative requirements.

Each Council member has the duty of participating fully in the governance of the College. In the fulfillment of this role, each Council member has a fiduciary responsibility for the management of the College's affairs and is responsible for upholding the vision of the College, contributing to its mission and acting in accordance with its values.

During the period covered in this report, Council met two times and also had access to five training and/or orientation sessions conducted by staff or legal counsel. Training covered an introduction to Council, review of governance policies and principles, competency-based governance, and the interface between the *Homeopathy Act*, College Bylaws and the election process.

Over the course of the year, Council:

- Monitored the organization's progress on goals and objectives for the fiscal year centered on three Key Result Areas (KRA):
    1. Deliver on Legislative and Legal Mandate
    2. Practice Good Governance, and
    3. Achieve Growth.

  And confirmed the continuation of these KRA for 2022-2023.

- Embraced the Ministry of Health College Performance Measurement Framework (CPMF) to align the College's goals, objectives and priorities with the Framework and approved the College's CPMF submission for the 2021 calendar year.
- Monitored the College's financial performance and membership statistics.
- Welcomed to Council Catherine Kerr (Public appointee) and Akhlaq Ahmad (Professional) North district.
- Council reviewed and approved:
    - the reduction of initial and annual renewal fees for a member to register and maintain separate membership of a Professional Health Care Corporation. The 60-day consultation closed in May 2021.
    - the College's Sexual Abuse Prevention Plan developed by the Patient Relations Committee.
    - annual committee appointments.
    - work on two proposed goals that Executive Committee monitor development and support suitable opportunities for partnerships related to the CPMF standards pertaining to 1. Alignment of oversight of the practice of the profession and support execution of the College's mandate through improved access to resources and profession education on legal obligations and standards of practice; and 2. The College's maintenance of cooperative and collaborative relationships and timely and effective responses to changing public/societal expectations.

Council received reports:

- on progress made by the Executive, Inquiries, Complaints and Reports, and Registration committees and Governance Panel.
- from the Registration Committee, on exploring a proposed regulatory change project to investigate the feasibility of pursuing the addition of a controlled act for homeopathy and authority to perform specific identified authorized acts. This initiative is a long-term approach to improved patient care and access (estimate is 8-10 years), with multiple stages, including an initial viability assessment and a comprehensive formal submission. Any regulatory change requires approval by the Government of Ontario. A risk assessment will be conducted and ongoing work on this issue must demonstrate how the initiative will support the public protection mandate.
- from the Governance Panel, the results of Council's annual self-evaluation and recommendations for performance and knowledge enhancement.
- from Executive Committee, outlining information on the Ministry of Health proposals for governance reform and regulatory modernization and the College's response to the proposed changes.
- from the Auditor, Welsh LLP, the audited financial statements for 2020-2021. And Council approved the continued appointment of Welsh LLP for the 2021-2022 audit.

The following pages detail these goals and objectives and describe the progress made on each.

Executive Committee (Statutory)

Scope and Purpose

In accordance with the *Regulated Health Professions Act*, between Council meetings the Executive Committee has all the powers of the Council to deal with any matter that, in its opinion, requires immediate attention. The Committee does not have the power to make, amend or revoke a regulation or bylaw. The Executive Committee is directly accountable to the Council and indirectly accountable to the government, the public, and the profession for the effective governance of the College in accordance with all applicable legislative requirements. The Executive Committee will continue to exercise the powers of Council as needed.

Executive Committee members are selected by secret vote by Council in accordance with the process laid out in the College's bylaws. The Committee is comprised of three Council members who are registrants of the College and two Council members who are appointed by the Lieutenant Governor in Council. The Executive Committee includes the President, Vice President, Treasurer, and two members at large, as well as the immediate past President in an *ex officio*, non-voting, advisory role.

During the reporting period the Executive Committee met four times. In addition, staff conducted a series of training sessions to introduce the President to her role and conducted three planning sessions with the President and Vice President to review and refine the forthcoming annual Operating Plan Goals and Objectives which were presented to Council for approval in June 2022. As part of the planning process, Council members completed a comprehensive ranking survey to identify the priorities stemming from the CPMF which the College would focus on during the 2022/2023 fiscal period. The planning process runs from November to April each year, with the proposed annual plan presented to Council for approval at its Spring meeting.

During the reporting period, the Executive Committee:

- monitored the College's fiscal performance and registration levels;
- monitored ongoing progress and provided input into future Key Result Areas and annual operating plan goals and objectives, considering the need for ongoing prioritization in light of available resources and priorities identified by the Ministry of Health and the CPMF.
- received a presentation by the College's legal counsel on bylaws related to the election of Executive Committee members, considering them in the context of both legislation and the entirety of the College's bylaws and mandate.
- considered suggestions put forward by the System Partner Initiative (SPI) working group related tools and processes to review SPI opportunities.
- recommended to Council two initiatives related to the System Partner Initiative requirements of the CPMF for pursuit in 2022/2023.
- discussed and supported the College's draft response to the Ministry's consultation on governance reform and regulatory modernization.
- considered new Risk Management Framework requirements issued by the Office of the Fairness Commissioner.
- considered policy changes to address market changes in the delivery of First Aid and CPR certification programs and their impact on demonstration of CHO registration requirements.
- reviewed the results of the Council self-evaluation and identified a number of recommendations for consideration by the Governance Panel. Later, reviewed the recommendations of the Governance Panel on Council self-evaluation and agreed to move forward with a mandatory, non-anonymous survey whose responses will remain confidential and for which results will be presented in the aggregate only.
- reviewed and approved Governance Panel recommendations on the policy and procedure to update the framework for the Registrar's performance evaluation, clarify operational expectations and timelines, and track Executive and Council action items.
- received a report from staff on the proposed Council and committee training plan for the coming year.
- addressed other items to advance the work of the College.

Governance Panel

During the reporting period, and at the direction of Council or the Executive Committee, the Governance Panel met twice to review and provide recommendations on the following matters:

- administration of the Council self-evaluation process and outcomes;
- the proposed 2022-2023 Council training plan and development of a Council Resource Microsoft SharePoint page (to replace CHO Council Resource Manual). The Council Resource page is intended to increase timely access to reference material, training videos and resources (from CHO and other sources), and Council package materials.
- updates to the framework and policy pertaining to the Registrar's annual performance review;
- the introduction of Council and Committee competency profiles;
- updates to the Registration Committee Terms of Reference; and
- governance and operations quality improvement initiatives arising from the CPMF and feedback gathered through the Council self-evaluation including:
    - annual operations calendar;
    - policy to provide clarity on distribution of panel, committee and Council packages and materials;
    - process for tracking and reporting on action items arising; and
    - draft organization-wide process and schedule for the review and updating of policies, standards and guidelines.

Strategic Operating Goals & Objectives

Key Result Areas

Effectively Deliver on Legislative & Legal Mandate	Practice Good Governance	Achieve Growth
Reach for regulatory excellence and fully participate in the MOH College Performance Measurement Framework	Work towards regulatory excellence through alignment with CPMF good governance standards	Encourage and attract new registrants optimizing retention of current registrants.
Launch the Quality Assurance Self-Assessment Process	Implement technology infrastructure enhancements to support regulatory functions and programs	Launch initiatives that will support long-term improvement to patient care which will also benefit the growth and viability of the profession of homeopathy in Ontario
Implement the College's Patient Relations Program plan aimed at preventing and dealing with sexual abuse of patients.	Preserve cash reserves at 2020 year-end levels	Strengthen stakeholder relations (Regulatory College, Education, Professional) to support professional growth and practice excellence in homeopathy in Ontario
Establish a regulation controlling the practice of spousal treatments		
Participate in new Office of the Fairness Commissioner Risk Management Framework and complete demonstration of all components of regulatory obligations		

Approved by CHO Council, October 21, 2021

The College Performance Measurement Framework (CPMF)

Health regulatory colleges exist to protect the public interest. To help the public understand how well colleges are doing their job and to help continually improve and strengthen accountability, transparency and oversight, all colleges began reporting on their work in the CPMF Reporting Tool starting in 2020.

The CPMF provides information on how colleges work with external partners, such as other regulatory colleges, educational programs and the broader health-care system to improve public protection. The CPMF also shares aggregate data about Ontario's regulated health professionals and their participation in practice improvement. This includes data about the number and type of complaints, and about how health professionals participated in practice improvement activities.

Through the tool, each college details its commitment to making improvements over the next year with clear action/improvement plans. Colleges update this report annually, noting progress on areas identified for improvement and adding new or updated information required by the Ministry. These reports are one of the many ways colleges demonstrate their commitment to the public interest for the people of Ontario.

The tool has been developed by Ontario's Ministry of Health in close collaboration with Ontario's health regulatory colleges, subject matter experts, and the public with the aim of answering the question "how well are Colleges executing their mandate which is to act in the public interest?"[1] This information:

1. strengthens accountability and oversight of Ontario's health regulatory Colleges; and
2. helps Colleges improve their performance.

The purpose of the first (2020 calendar year) and second (2021 calendar year) iterations of the CPMF were to provide the public, the ministry and other stakeholders with baseline information respecting a college's activities and processes regarding best practices of regulatory excellence and, where relevant, the college's performance improvement commitments.

The information reported through the completed CPMF Reporting Tools may help to identify areas for improvement that warrant closer attention and potential follow-up. The reported results will help to lay a foundation upon which expectations and benchmarks for regulatory excellence can be refined and improved. Finally, the results of the first and second iterations have already begun to stimulate discussions about regulatory excellence and performance improvement among Council members and staff within colleges, as well as between colleges, the public, the ministry, college registrants/members, and other stakeholders.

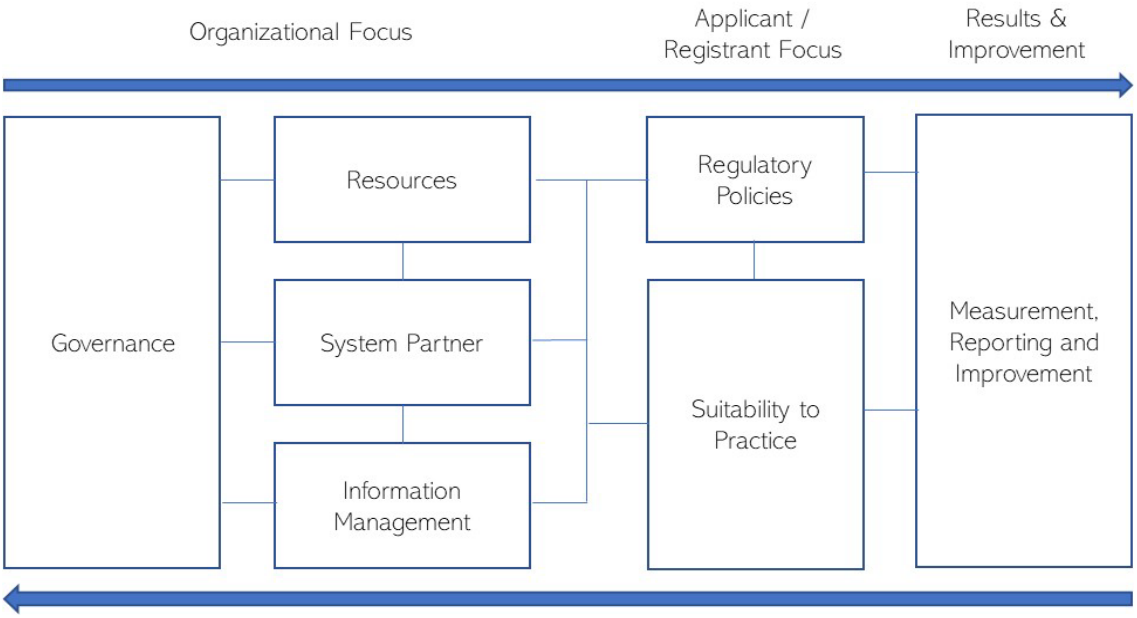
The CHO submitted its second annual CPMF report in March 2022. Going forward, strategic planning, goals and objectives will be formulated against the backdrop of the expectations and progress described in the CPMF.

[1] Ministry of Health of Ontario 2021 College Performance Measurement Framework Reporting tool.

Overview of CHO's Progress on CPMF Standards and Measures

	Based on Question: The College fulfills this requirement?			
Reporting Year	**Yes**	**Partially**	**No**	**Total # of Standards Reported**
2020	13	16	9	38
2021	21	17	12	50

[2]



CHO Activities related to Integrating CPMF into Annual Planning Cycle

1. Reviewed CPMF standards to determine risk and required resources to complete each initiative. Integrated standards and risk assessment planning into Council-approved annual operating plan goals and objectives process.
2. Surveyed Council members on which domains and standards they viewed as the most important to start and/or complete over the forthcoming fiscal period (2022-2023).
3. With a panel of public and professional Council members, developed a tool to assist in the identification and review of system partner opportunities and initiatives.

[2] Ibid.

System Partnerships

A key element of the CPMF, and by extension, the Ministry's expectations for Colleges, is system partnerships and collaboration among stakeholders. A significant part of the report focuses on exemplifying how each College actively engages with other health regulatory colleges and system partners to align oversight of the practice of the profession and support execution of its mandate.

Recognizing that the CHO determines entry to practice for homeopaths, and that it sets ongoing standards of practice within a health system where the profession has multiple layers of oversight, the CPMF captures how the College works with other health regulatory colleges and other system partners to support and strengthen alignment of practice expectations, discipline processes, and quality improvement across all parts of the health system where the profession practices. In particular, the College was asked to report on how it has engaged other health regulatory Colleges and other system partners to strengthen the execution of its oversight mandate and aligned practice expectations.

Additionally, the measurement framework required the College to demonstrate that it has identified and formed necessary relationships with system partners to ensure that it receives and contributes information about relevant changes to public expectations. This could include both relationships where the College is "pushed" information by system partners, or where the College proactively seeks information in a timely manner. How the CHO maintains these relationships has an impact on its responsiveness to changing public expectations.

As a result of the College's work on the CPMF, CHO developed a system partner framework guidance document to enhance future planning and inclusivity of potential and appropriate partners. The College anticipates using the framework to steer its future initiatives.

Using this guidance, in early 2022 Council approved the exploration of two system partner initiatives for integration into the 2022/2023 fiscal year:

- Registrant Education, including Resource Support for Governance Enhancement and Parts I and II of QA
- Patient Education and Engagement, Focus on Patient-Centred Care

During the development and refinement of the 2022/2023 annual operating goals and objectives, and in light of the priorities which Council identified as most important to the mandate of the College, Council agreed to postpone commencing on system partner initiatives until 2023/2024.

Pandemic Response

As it became evident that COVID-19 would continue to be an ongoing threat to the health of people around the world, the College focused on how its public protection mandate could be employed to ensure safe and effective practice within directives set by the Chief Medical Officer of Health. Throughout, the CHO remained attentive to public safety through the implementation of professional practice standards / guidelines and the timely management of concerns and complaints. Operationally, staff continued to work remotely and all meetings were held via teleconference.

Meeting the challenges posed by the pandemic revealed many and varied opportunities – and in some cases necessities – to both seek system partners and become an effective one. The College benefited significantly from enhanced collaboration with the Health Profession Regulators of Ontario's (HPRO) board of directors, HPRO Practice Advisors, the College of

Kinesiologists of Ontario, the Ministry of Health, the Provincial Emergency Operating Centre (EOC – MOH), and the Government of Ontario. Each played a role in shaping the CHO's longer-term response to its registrants and their patients. As vaccines became available, the CHO, in partnership with local public health units, played a key role in ensuring members knew where and when they could get vaccinated.

Outreach continued throughout the year as new information impacting practice and patient care became available. In-depth website resource pages and practice guidance were provided to registrants and updated frequently. Throughout, registrants were provided with help to understand the new practice landscape in context of the emerging information/guidance. To ensure consistent messaging, CHO conducted periodic scrutiny of other RHPA college websites and reviewed their communication initiatives.

COVID-19 had a profound impact on health care and created a push/pull of public expectations of care. The public expected to have safe health care experiences – to receive help and be guided to avoid harm, and to be protected. While registrants were learning how to adapt, patients/public needed education on how to manage their continuum of care. Specifically, both registrants and patients required guidance about how to receive care while limiting in-person visits unless necessary.

Patients needed to be assured of quality care by remote means. To this end, the College's robust COVID resource website page was populated to include general and targeted information for registrants and the public. This included guidance documents generated internally as well as sourced from the Provincial Emergency Operations Centre (EOC-MOH), the World Health Organization (WHO), Public Health Ontario, Health Canada, and the Public Health Agency of Canada, among others. To maintain up-to-date resources for registrants and the public, the College closely followed information in bulletins from the EOC-MOH and released by other reputable sources as listed above. Outreach was initiated with the MOH and HPRO as required, and information shared was quickly incorporated into CHO registrant and public resources. Each significant website update was announced via eblast to registrants, as was each change in lockdown status. Registrants were contacted with each update to legislation to notify them of any relevant changes in practice obligations. While much information was focused on requirements for registrants, the College made efforts to explain how changes impacted patient care and what patients should expect.

Available resources were expansive and interconnected to support the education of both registrants and the public. FAQ pieces were developed to help registrants navigate the new practice environment. Interactive webinars were created with subject matter experts to help homeopaths transition to remote practice and to help the public adapt to the new format. Offerings from the WHO and Public Health Ontario were identified and promoted. Tools, such as checklists, were created and distributed to help registrants practice safely remotely and, when necessary, in person.

Outreach continued into the reporting period as information about vaccine rollout spurred contact between the College and local Public Health Units. The CHO has always maintained partnerships with regulatory groups and colleges as well as homeopathy educational institutions and professional associations, international homeopathy stakeholders and government. The pandemic has heightened awareness of the need for professions to work collaboratively. This is likely to be a major focus of the CHO's strategic planning efforts in 2022 and beyond. Partnerships, including those forged through HPRO, will be key.

Registration

In accordance with section 15(2) of the Health Professions Procedural Code (Schedule 2 of the *Regulated Health Professions Act,* 1991), "the Registrar shall refer an application for registration to the Registration Committee if the Registrar,

(a) has doubts, on reasonable grounds, about whether the applicant fulfils the registration requirements [specified in the College's Registration Regulation (O.Reg. 18/14)];

(a1) is of the opinion that terms, conditions or limitations should be imposed on a certificate of registration of the applicant and the applicant is an individual described in subsection 22.18 (1);

(b) is of the opinion that terms, conditions or limitations should be imposed on a certificate of registration of the applicant and the applicant does not consent to the imposition; or

(c) proposes to refuse the application.

No applications were referred to the Registration Committee this year.

Throughout the year, the College monitored incoming questions and application forms to identify any issues and facilitate transparent, objective, impartial and fair registration processes.

Despite the remote workings of the CHO office due to COVID-19, registration processes continued unimpeded. By design and thanks to a strong online framework, applicants can complete the entire registration process from anywhere in the world.

As of March 31, 2022, the College of Homeopaths of Ontario had

- applied 9 administrative suspensions for non-payment of fees
- received notices of resignation from 21 registrants
- returned 2 to Good Standing from administrative suspension

New registrants in 2021-2022: 15

Members in good standing as of March 31, 2022: 474

New registration applications continue to come in, with emphasis now on graduates of approved programs and applicants from jurisdictions outside Ontario. There were 15 new registrants between April 2021 and March 2022.

Provisions for determining substantial equivalence allow graduates of programs not on the CHO approved list to be assessed relative to the requirements of individuals trained and educated in Ontario. Six such assessments were completed during the reporting period. As well, workshops were provided to assist applicants with the Individual Assessment process.

The **Registration Committee** held three meetings during this reporting period.

At the direction of Council – as part of the operational plan goals and objectives – the College began the process of investigating initiatives to support long-term improvement to patient care which will also benefit the growth and viability of the profession of homeopathy in Ontario. These initiatives could involve a request to government for regulatory change which would include a case for Homeopaths to perform specific Controlled Acts or to be exempt from the restrictions of allowing those with qualifications and training to perform specific controlled acts. This initiative is being considered by the Registration Committee as it could, if approved by the Government, impact a substantial number of registration qualifications and processes.

During the reporting period the Registration Committee begun the review process looking at required steps through three phases: 1. Planning; 2. Research and stakeholder consultation; and 3. Submission preparation. The Committee also examined staffing and resource requirements to complete the project and consulted with legal counsel to assist in understanding the legislative requirements, impact and hurdles facing any proposed changes. The committee will continue to explore this issue and send recommendations to Council at a future date.

The review of this initiative and the potential of a future request submission to the Government will take several years to prepare, and potentially several more years for the Government to consider.

Fair Practices Report (FPR)

Since the proclamation of the *Homeopathy Act 2007* on April 1, 2015, the College, like Ontario's other regulatory bodies, has assumed responsibility for fair, objective and impartial registration practices. To demonstrate these practices, each college must submit to the Office of the Fairness Commissioner (OFC) a detailed report on its registration activities and policies. The 2020 calendar year FPR submission was made in April 2021 at the direction of the OFC and is available for download from the College and OFC websites. The OFC requested that the submission of the 2021 calendar year FPR for late 2022 – in order that their office could prioritize work leading up to the full implementation of the Commission's new Risk-Informed Compliance Framework (RICF).

Provisional Risk Category

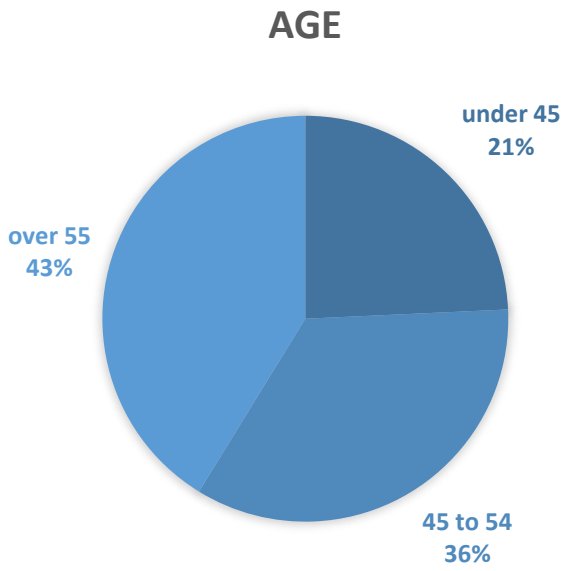
On April 1, 2021, the OFC launched its new Risk-informed Compliance Framework (RICF), with the first year of the framework intended be a transitional period during which the OFC would review the historical performance of each regulator and place them in a provisional compliance category. The next phase will involve the assignment of risk categories based on a more detailed analysis.

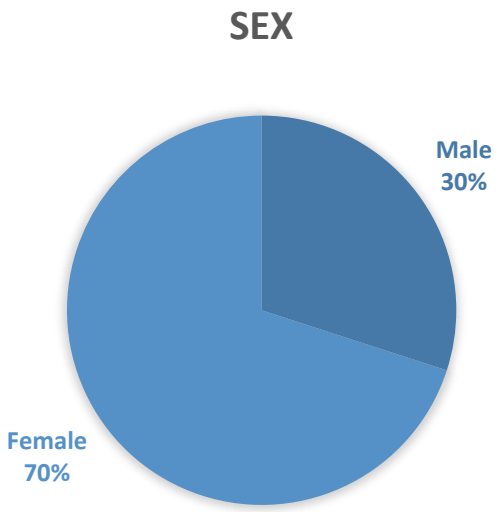
The five historical performance indicators considered for the transitional period included:

1. The nature and extent of material compliance recommendations that the OFC has issued to the regulator in the last compliance cycle.
2. The extent to which the regulator has completed these recommendations and avoided new issues.
3. The regulator's observed motivation to work with the OFC on defined compliance objectives.
4. The content of decisions issued by the courts or tribunals that discuss the regulator's registration practices.
5. The degree to which the regulator's registration processes exhibit the attributes of transparency, objectivity, impartiality and fairness, as demonstrated, for example, by the number of OFC recognized "commendable practices" and/or best practices and innovations that the regulator has instituted over time.

Based on review against these indicators, the OFC has determined that the College of Homeopaths should be assigned a "substantial compliance" provisional rating. This means that, following the completion of this review, there remain several compliance recommendations outstanding. The CHO is continuing to work to demonstrate full compliance.

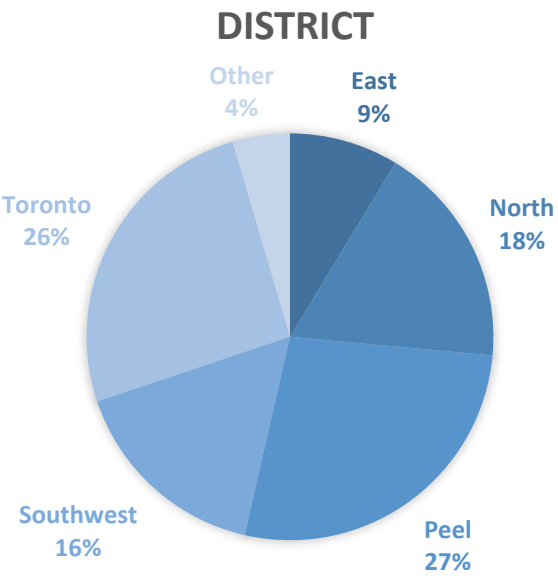
Membership Profile

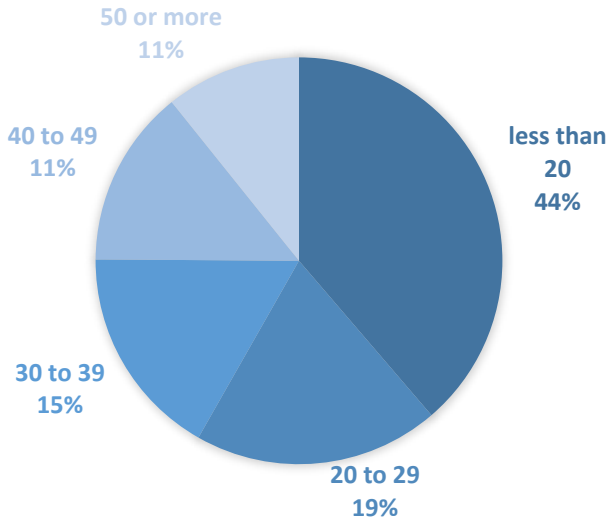




- **Registrants practise an average of 26.4 hours per week and an average of 36.1 weeks per year**

- **80% of Registrants practise in more than one language**





Complaints and Discipline

Scope and Purpose

The Inquires, Complaints, and Reports Committee (ICRC) is a Statutory Committee as defined in the Health Professions Procedural Code (Schedule 2 of the RHPA, 1991). The ICRC investigates public complaints and information the College receives through reports to determine whether there is any evidence of professional misconduct, incompetence, or incapacity. The ICRC prioritizes complaints that have a high level of public risk, such as allegations of sexual abuse, patient harm and financial/insurance fraud. Based on this, the Committee determines if an inquiry, complaint or report can be addressed through action that would better serve the public interest or requires referral to the Discipline or Fitness to Practice committee.

Mandate

- To respond to inquiries, complaints, and reports in a manner consistent with CHO's legislative mandate under the RHPA.
- To review investigation reports carried out pursuant to s. 75 of the RHPA, and to make decisions concerning any further action, including the referral of specified allegations of professional misconduct or incompetence to the Discipline Committee and the imposition of interim terms, conditions or limitations on a member's certificate of registration.

Summary of Activities

During the reporting period, ICRC met seven times and received training on handling and review of sexual abuse complaints. There were three new formal complaints received and two formal complaints being monitored from the prior year. 40% of formal complaints were disposed of by the ICRC, and 60% of the formal complaints that had proceeded to the ICRC are still pending.

ICRC Dispositions

Advice and/Reminder	0
No Further Action	0
Oral Cautions	0
Agrees to Undertaking	0
Referral to Discipline	2
SCERP[3]	0

Distribution of Formal Complaints by Theme

Advertising	1
Billing and Fees	0
Communication	0
Competence/Patient Care	0
Professional Conduct and Behaviour	0
Record Keeping	0
Sexual Abuse	4
Other (acting outside of scope of practice)	0

[3] Specified Continuing Education or Remediation Program

The **Fitness to Practise Committee** is mandated to protect the public from registrants who cannot practise safely or competently because of mental or physical incapacity. No referrals were made from the Inquiries, Complaints and Reports Committee, and no meetings were held for this committee during the reporting period.

The **Discipline Committee**, upon referral from the ICRC, conducts hearings to deal with allegations of a registrant's professional misconduct or incompetence. Hearings are conducted in accordance with the Regulated Health Professions Act. During the reporting period one meeting of the committee as a whole was held, two referrals were received, and one uncontested hearing was conducted.

Discipline Committee members undertook training with Elyse Sunshine, Independent Legal Counsel (ILC). Training covered an introduction to and detailed overview of the discipline process. The training provided by ILC was recorded and has been turned into a nine-part educational series on the discipline process and has been uploaded onto an internal Sharepoint site for ongoing access by all current and future committee members. Panel members are encouraged to review these resources prior to conducting a hearing. Additionally, Ms. Sunshine provided training for the committee and panel chairs, and resources for the chair and panel members.

The one hearing regarding professional misconduct proceeded by way of agreed statement of facts and joint submission on penalty, thus avoiding unnecessary delay and the expense of a contested hearing, and, in addition, helped with timely disposition of referral to the Discipline Committee. The hearing of Somerton vs. CHO was the first hearing held by the College and was conducted virtually.

Mandate

- To adjudicate specified allegations of professional misconduct or incompetence referred to the committee by the Inquiries, Complaints and Reports Committee.
- To review applications for reinstatement following a discipline hearing.

Summary of Discipline Committee Decisions (decisions are posted in full on the CHO website)

1. Overview

A panel of the Discipline Committee ("Panel") held one hearing into allegations of professional misconduct. The hearing proceeded by way of Agreed Statement of Facts and Joint Submission on Penalty. The Panel made finding of professional misconduct based on the facts and admissions set out in the Agreed Statement of Facts and accepted the proposed penalty contained in the Joint Submission on Penalty submitted by the CHO and the Registrant. The Panel found the parties' proposed penalties were reasonable and balanced public protection with remediation of the Registrant. They acknowledged that the registrant had cooperated with the CHO and accepted responsibility for his actions, avoiding unnecessary delay and the expense of a contested hearing.

Hearing Regarding Allegations of Professional Misconduct

Name of Registrant: John Somerton (#15296)

Place of Practice: London

Background

- During the relevant period, the Registrant practiced homeopathy at Homeopathy of London in London, Ontario. He ran the clinic out of his home.
- The Discipline Committee hearing involved one Notice of Hearing involving "Patient A."

Summary of Facts

The Registrant began treating "Patient A." in 2021 when "Patient A." sought his services for lymphatic drainage massage (LDM). "Patient A." learned of the Registrant through a friend who saw the Registrant for homeopathic services. "Patient A" had never received a LDM but had been advised that it would help relieve her symptoms experienced at the time.

The Registrant's website did not indicate that he provided this service. When Patient A emailed the Registrant, she asked if he provided LDM. The Registrant advised that he did and that her first LDM would be free. Patient A proceeded to make an appointment with the Registrant, via email.

When "Patient A." arrived at the Registrant's Clinic, she met the Registrant in the waiting area. He then led her into the treatment room. Prior to commencing treatment, the Registrant discussed with "Patient A." all the homeopathic services he offered; his fee schedule for those services; and the lymphatic system. The Registrant asked "Patient A." to sign a fee schedule form. Other than this form he did not provide "Patient A." any other documents to sign.

During discussion about the lymphatic system, the Registrant showed "Patient A." a diagram of the lymphatic system and explained that there were lymph nodes throughout the body, including the breasts, and that females had extra lymph nodes in the breasts. The Registrant felt his discussion with "Patient A." was sufficient to obtain informed consent.

Before providing the LDM to "Patient A.", the Registrant did not alert "Patient A." which body parts or in what order he would touch during the LDM; inform "Patient A." that the LDM that he intended to provide would involve exposing and massaging her breasts; offer "Patient A." options as to how he could perform the lymphatic drainage massage; obtain Patient A's health history prior to commencing treatment; seek further information from "Patient A." when she alerted the Registrant that a recent biofeedback report indicated her lymph nodes "were sluggish"; or maintain appropriate records of Patient A's appointment.

During the course of the treatment, the Registrant massaged both "Patient A.'s" breasts. He lowered the draping to expose her entire upper body down to the top of her underwear. He asked "Patient A." to put her arms behind her head so that her elbows were bent out to the sides. He massaged both of her entire breasts including her nipples and areolae. The Registrant massaged both of "Patient A.'s" breasts at the same time and used his hands to trace a figure eight pattern in a manner that circled and connected both "Patient A.'s" breasts. Both "Patient A." and the Registrant were silent during the entire massage.

The Registrant did not receive any formal training, evaluation, or certification in LDM. His only training was approximately ten to fifteen years ago from a woman who performed LDM. The Registrant acknowledged that he does not have sufficient training or competency to provide LDM and that it is not within the scope of homeopathy.

Summary of Findings of Professional Misconduct

The Registrant admitted, and the Panel found, that the Registrant committed acts of professional misconduct regarding "Patient A." because he:

- contravened a standard of practice of the profession or failed to maintain the standard of practice expected of members of the profession;
- touched the patient without consent, although consent was required by law;
- attempted to treat a condition that he knew or ought to have known that he does not have the knowledge, skills or judgment to treat;
- failed to advise the patient's to consult another member of a health profession within the meaning of the *Regulated Health Professions Act, 1991*, where the member knew or ought to have known that the patient requires a service that he did not have the knowledge, skills or judgment to offer or that is beyond his scope of practice;
- engaged in conduct or performed an act or acts, that, having regard to all the circumstances, would reasonably be regarded by members as disgraceful, dishonourable and unprofessional; and
- engaged in conduct that would reasonably be regarded by members as conduct unbecoming of a member of the profession.

It is agreed that the Registrant sexually abused "Patient A" specifically by touching "Patient A's" breasts in a sexual nature, and that the above conduct constitutes professional misconduct pursuant to section 51(1)(b.1) of the Code.

Summary of Order

The CHO and the Registrant made a joint submission to the Panel, which was accepted and which provided for:

- An oral reprimand;
- Immediate revocation of the Registrant's certificate of registration; and
- Requirement that the Registrant reimburse the College for funding provided to "Patient A." under the Program required under section 85.7 of the Code in the amount of $3,000 within one month of the date of the Order.

Summary of Reasons

By touching "Patient A.'s" breasts in a sexual nature without any clinical purpose, the Registrant engaged in sexual abuse. Such conduct would also be inherently a contravention of the standards of practice.

The Registrant performed a LDM which is outside the scope of practice of a homeopath and which he did not have sufficient training and/or competency to perform. He did not obtain "Patient A.'s" medical history and did not obtain sufficient consent. This is a breach of standards and an independent act of misconduct as well.

By discussing and offering a procedure that he was not appropriately qualified to perform and not disclosing this to "Patient A.", the Registrant attempted to treat a condition that he knew or ought to have known he did not have the knowledge, skills or judgment to treat and offered a service that was beyond his scope of practice.

All this conduct would reasonably be regarded by members as disgraceful, dishonourable, unprofessional and conduct unbecoming a member of the profession.

While it was mandatorily required, the Panel also found that public protection would be achieved by the revocation of the Registrant's certificate of registration. This ensures that the Registrant is no longer part of the profession and is deprived of future opportunities to place the public at risk while practising. Removing the Registrant from the profession would also enhance public confidence in the ability of the College to regulate the profession. It would also achieve general deterrence by demonstrating to other registrants that conduct of this nature will warrant removal from the profession.

The reprimand, which was legislatively required given the finding of sexual abuse, would provide an opportunity for the Panel to publicly denounce the Registrant's misconduct and send a message to the general membership of the profession that the Discipline Committee finds sexual abuse completely unacceptable.

The Panel also ordered the Registrant to reimburse the College, in part, for funding provided for counselling and therapy for "Patient A." This order would further the goals of public protection and general deterrence by sending a clear message to the public and the profession that if a registrant is found to have sexually abused a patient, the Discipline Committee may hold that registrant financially responsible for therapy sought by the patient in connection with the sexual abuse. This also will instill public confidence in the College's ability to regulate the profession in the public interest.

For More Information

The full Decision and Reasons is available on the Hearings page of the College's website as well on the Registrant's profile page of the Public Register.

Quality Assurance

A Quality Assurance (QA) Program under the Regulated Health Professional Act, 1991 (RHPA) is designed to enhance the practice of all members of the profession by non-punitive means. The RHPA, Procedural Code, s. 1(1) defines the "quality assurance program" as "a program to assure the quality of the practice of the profession and to promote continuing evaluation, competence and improvement among the members."

The CHO Quality Assurance Program (QAP) has been developed to guide, support and monitor registrants through this professional requirement. The QAP guides registrants to improve their practice and ensure that the varying laws and regulations, practice standards and guidelines impacting the profession of homeopathy are implemented in a consistent and appropriate manner. Within the QAP framework, supported by policy, the adult-education approach allows registrants to choose activities based on their individual learning needs and style, resources available, and acknowledgement that learning comes from engaging in a variety of activities. The QAP, and all its activities, are free to registrants.

All registrants completed a QA declaration as part of their annual online registration renewal with the CHO. Through this declaration, registrants confirm that they understand the requirements of the QAP and their responsibility to participate in the program.

As of March 31, 2022, 92% of registrants reported the minimum requirements of 15 hours of continuing education and professional development for the reporting period, versus 67% in the prior year. 75% of registrants reported meeting their hour currency requirements (750-hours over a three-year period) in the prior year and/or over the preceding three-year period. Of those who did not meet the currency requirement approximately 4% were new members, had switched to Inactive class or were reinstated at some point during the three-year period. Based on year-over-year review, the impact of COVID-19 caused a reduction in patient contact hours in most practices, however, this temporary change has shown signs of recovery in the 2021-2022 membership year.

The College may refer those who did not meet the hour requirement to the Quality Assurance Committee (QAC) for further monitoring and consideration of required action.

The Quality Assurance Committee is a Statutory Committee as defined in the Health Professions Procedural Code (Schedule 2 of the RHPA, 1991). The Quality Assurance Committee promotes continuous evaluation, competence and improvement among registrants through self, peer-to-peer and practice assessments. The QAC did not met during the reporting period.

Other Committees

Patients trust their health care providers because of their knowledge and skills. The patient-practitioner relationship is based on the principles of trust, respect, intimacy, and power. It is recognized that a power imbalance exists between any health professional and his/her patient. The registrant is responsible for maintaining the professional boundaries in the relationship at all times.

The College of Homeopaths of Ontario (CHO) has an important and critical role in providing registrants with information and resources to assist them in treating their patients responsibly, consistent with the RHPA, and in a manner that reflects the profession's commitment to respecting the personal dignity of every individual who is entrusted to their care.

The *Regulated Health Professions Act, 1991*, mandates the College to have a Patient Relations Program (PRP). The **Patient Relations Committee** (PRC) is responsible for advising Council about the program, which includes the following measures to increase awareness of the prevention of sexual abuse of patients and deal with sexual abuse of patients:

1. Ensuring measures are in place to prevent and deal with sexual and other forms of patient abuse.
2. Promoting public understanding of the College's Sexual Abuse Prevention Plan including what to expect from a homeopath and what to do if they feel they have not received appropriate care or have been sexually abused.
3. Educating registrants regarding sexual abuse and boundary issues.
4. Developing guidelines for the conduct of homeopaths with their patients.
5. Training College staff to understand sexual abuse.
6. Administering the College's fund providing therapy and counselling for those who were sexually abused, by a registrant, while a patient.

During the reporting period the PRC met five times and received/approved one application for funding from the College's fund for therapy and counseling for patients who have allegedly been sexually abused by a registered homeopath.

Over the year the PRC achieved the following:

- After conducting an extensive review of RHPA college SAP programs, plans and resources, developed a Sexual Abuse Prevention (SAP) Program/Plan which was approved by Council. The SAP was adopted and adapted, with permission, from the College of Dietitians of Ontario. The Plan will guide the development of additional resources and educational programs for patients, registrants, Council, committee members and staff, and will assist in the ongoing implementation and measurement of outcomes of sexual abuse prevention activities.
- Conducted a comprehensive review of sexual abuse prevention resources from all RHPA colleges. The Committee reviewed the top 11 resources. CHO plans to seek permission from the original source and, as required, adapt for the CHO audience. Materials reviewed related to both patients and registrants and adapted materials will be translated into other languages based on the common languages spoken in practice - Hindi, Punjabi, and French.
- Reviewed the professional practice standards, guidelines, and policies related to sexual abuse that the CHO has at this time and struck a working subcommittee to work on the appropriate revisions. The PRC agreed upon a firm and direct approach where there is no ambiguity, which expresses a tone of zero tolerance while outlining exactly what is expected of registrants.
- The working sub-committee commenced review of four new/enhanced and three updated professional practice standards, guidelines and policies on patient communications (enhanced), physical examination (enhanced), prevention of sexual abuse (new), zero tolerance of patient abuse (new), informed consent (updated), therapeutic relationships and professional boundaries (updated) and A Member's Guide to Stopping Sexual Abuse (updated). Once the Standards Working Group has completed its work the draft documents will return to the full PRC and proceed through a process of internal and external consultation.
- Developed an internal Microsoft SharePoint resource page to promote decision making and provide training to staff and committee members on compassionate management of sexual abuse cases.

The **Patient Relations Committee** has adopted and promoted a number of existing resources for registrants and the public from the Health Professions Regulators of Ontario and other RHPA colleges, and has continued its work to enhance its current collection of resources. As of the end of the reporting period the College's website features resources for the public and registrants, as well as access to information on and an application form for assistance from the College's fund for therapy and counseling for patients who have allegedly been sexually abused by a registered homeopath. Practice management information for registrants on understanding and preventing sexual abuse of patients, along with information on mandatory report requirements, is also available on the College's website.

Outreach and Education

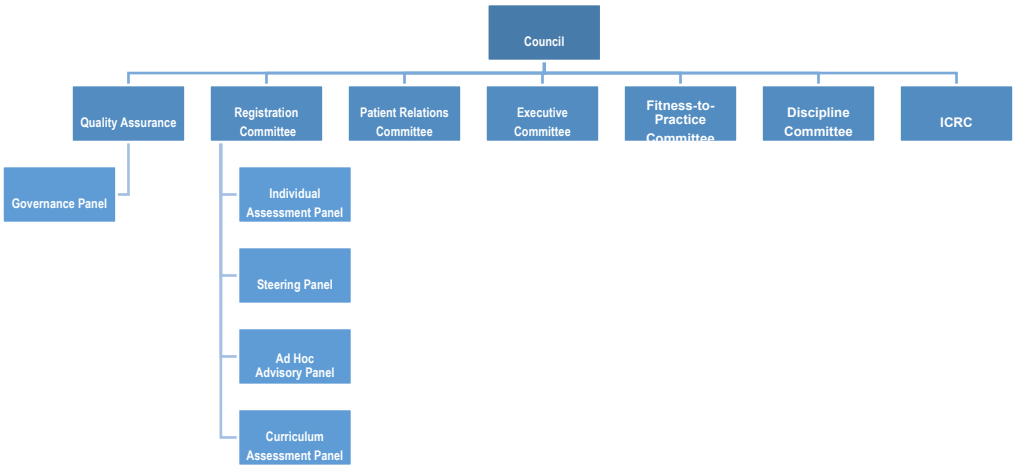
With the pandemic as the background – and forefront – of the health-care landscape, communications and education efforts were largely directed toward ensuring that information came in and went out in ways that addressed the seriousness of the situation for practitioners and the public. The College continued to balance the shared priorities of both getting information out to stakeholders and seeking opinions and expertise to inform its work. A comprehensive library of COVID-19 material from a wide range of sources was maintained on the College's website, much of which was summarized in *The Simple Guide to Practicing Homeopathy during the Pandemic,* available for download.

During the reporting period, the CHO sent 11 e-blasts to registrants, including updates and clarification each time public health directives changed. Additionally, the CHO assisted many of the province's local Public Health Units by passing vaccination information along to registrants in their regions.

Webinars to support registrants interested in enhancing their remote practice capabilities were made available to registrants. These webinars were ably presented by registrants with subject matter expertise and continue to be available for viewing on the CHO website.

As the primary means by which applicants and the public access information, the College's website plays an important role in the overall communications strategy. In addition to its website, the College maintains a Facebook page and sends e-newsletters to registrants to keep them informed of important developments. This combination of cost-effective approaches allows for timely communication and maximizes the availability of information on demand. This capacity to communicate with stakeholders using a variety of electronic tools offered a tremendous advantage when everyone, including the CHO office, switched to remote practice.

Committee Structure and Membership



Council and Committees

Elected Professional Members

East: Sanjeev Nayyar
Peel: Anna Cardozo
Toronto: Kerri Flood
Toronto: Paul Joseph (until Oct 2021)
Toronto: Bhupinder Sharma (from Oct 2021)
North: vacant (until Oct 2021)
North: Akhlaq Ahmad (from Oct 2021)
Southwest: Sukhdev Singh Kooner (until Sept 2021)
Southwest: vacant (from Oct 2021 to Jun 2022)
Ontario: Guru Dutt Vaid

Appointed Public Members

Heather Broadhead
Mark Heller
Julie Hughes
Catherine Kerr (from Oct 2021)
Kamika Mclean
Mike Steele

Discipline Committee

Akhlaq Ahmad
Heather Broadhead
Anna Cardozo
Kerri Flood
Mark Heller
Julie Hughes
Catherine Kerr (from October 2021)
Sukhdev Singh Kooner (until September 2021)
Kamika McLean (Chair)
Sanjeev Nayyar
Bhupinder Sharma
Mike Steele
Guru Dutt Vaid

Executive Committee

Mark Heller (Public) President (until Oct 2021) then Past President
Anna Cardozo (Professional) President (from Oct 2021)
Anna Cardozo (Professional) Vice-President (until Oct 2021)
Kerri Flood (Professional) Member-at-Large (until Oct 2021)
Kerri Flood (Professional) Vice-President (from Oct 2021)
Heather Broadhead (Public) Treasurer
Julie Hughes (Public, from Oct 2021)
Bhupinder Sharma (Professional) Non-Council Past President (until Oct 2021)
Sanjeev Nayyar (Professional) (from Oct 2021)
Guru Dutt Vaid (Professional) (until Oct 2021)

Governance Panel

Heather Broadhead (from October 2021)
Anna Cardozo
Mark Heller
Gary Kapelus, Chair (until Dec 2021)
Sanjeev Nayyar (until Oct 2021)
Bhupinder Sharma (from Oct 2021), Chair (from Feb 2022)

Inquiries, Complaints, and Reports Committee

Akhlaq Ahmad (from Oct 2021)
Kerri Flood, Chair
Paul Joseph
Catherine Kerr (from Feb 2022)
Kamika Mclean (until Sept 2021)
Mike Steele

Patient Relations Committee

Akhlaq Ahmad (from Oct 2021)
Heather Broadhead
Kerri Flood, Chair
Julie Hughes
Sukhdev Singh Kooner (until Sept 2021)
Kamika Mclean

Quality Assurance Committee
Akhlaq Ahmad
Heather Broadhead
Anna Cardozo, Chair
Kerri Flood
Julie Hughes
Paul Joseph (until Oct 2021)
Catherine Kerr (from Feb 2022)
Sukhdev Singh Kooner (until Sept 2021)
Sanjeev Nayyar
Guru Dutt Vaid

Registration Committee
Anna Cardozo
Julie Hughes
Sanjeev Nayyar
Mike Steele, Chair
Guru Dutt Vaid

Registration Committee Appeals Panel
Kamika McLean
John Millar (Professional) [Non-Council appointee]
Bhupinder Sharma (Professional) [Non-Council appointee]

System Partner Initiative Tool Review Panel
Heather Broadhead
Anna Cardozo
Kerri Flood
Mark Heller
Julie Hughes
Kamika McLean
Bhupinder Sharma (Professional) [Non-Council appointee]
Guru Dutt Vaid

College Staff

Basil Ziv, Registrar & CEO

Janet Blanchard, Deputy Registrar/Senior Manager Quality Assurance, Patient Relations, Communications

Kathryn Harvey, Communications Officer

Heidi Mayer, Registration Officer

Value Statements

The public…is the driving force The College is duty-bound to serve and protect the public. It is the driving force behind everything we do. We look to the public interest in all our decisions. We regulate, support and assist homeopaths so they can better serve the public interest.

Accountability…brings clarity.

We are clear as to our mandate, our raison d'être and the implications of our decisions. We are accountable to each other and our stakeholders for doing what we say we will do.

Integrity…underpins everything.

We carry out our mission in a just, moral and fair manner that promotes trust and confidence, and sets an example for the profession. We believe in honesty and obey all laws. We treat others thoughtfully, fairly and with dignity, compassion and respect.

Quality…is in every aspect.

We are committed to continuously improving quality service to the public and other stakeholders. We work with the profession to develop excellence in practice standards, professional ethics and competency in the best interest of the public.

Accessibility…opens dialogue.

We are approachable. We listen openly and are inclusive in our dialogue with stakeholders. We value open and honest communication exchange, being responsive and accessible. We create opportunity for positive exchange of information and ideas.

Transparency…creates openness and cooperation.

Our activities are conducted openly, transparently and interactively within the boundaries of fairness, privacy legislation and regulations.

People…are our strength.

Our talented and knowledgeable council and staff drive our success. Our strength is in our people. We have a clear understanding of our individual roles and respect each other. We listen to each other even when we disagree and we always work together as a team.

Leadership…raises standards.

We lead by example and are proactive in regulating the homeopathy profession, managing risk, being fiscally diligent and serving the public. We continuously seek to develop appropriate partnerships to ensure public protection.

College of Homeopaths of Ontario
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Toronto, Ontario M5A 1S1

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info@collegeofhomeopaths.com
www.collegeofhomeopaths.com

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Audit • Tax • Accounting • Advisory

REPORT TO THE BOARD OF DIRECTORS

OF

COLLEGE OF HOMEOPATHS OF ONTARIO

For the year ended March 31, 2022

Prepared by:
Christa Casey, CPA, CA
Umar Saeed, CPA, CA
Partners
September 19, 2022

AUDIT STATUS

Our audit of the financial statements of College of Homeopaths of Ontario ("the College") for the year ended March 31, 2022 is substantially complete and we expect to release our auditor's report after the following outstanding matters are completed:

- Receipt of the signed management representation letter
- Board approval of the draft financial statements
- Final subsequent review up to date of approval of the financial statements
- Second partner quality review

If any significant matters arise between the date of this report and the signing of our audit report we will raise them with you. The following paragraphs provide information we are required to communicate with you in accordance with Canadian generally accepted auditing standards.

QUALITATIVE ASPECTS OF ACCOUNTING PRACTICES AND FINANCIAL REPORTING

Our audit includes consideration of the qualitative aspects of the financial reporting process, including matters that have a significant impact on the relevance, reliability, comparability, understandability and materiality of the information provided in the financial statements.

There are no matters with respect to the qualitative aspects of accounting practices that we wish to draw to your attention in relation to the financial statements for the 2022 fiscal year.

MANAGEMENT LETTER OF REPRESENTATION

It is necessary for us to obtain written representations from management as an acknowledgement of their responsibility for the fair presentation of the financial statements and as audit evidence on matters material to the financial statements. We have provided a draft of the letter of representation in Appendix A. The Registrar has committed to provide us with a signed copy of the letter on a date that coincides with the date of our auditors' report.

MISSTATEMENTS

The corrected misstatements identified during our audit are included in Appendix B. Management made all the corrections we proposed and as a result there are no unadjusted errors to report to you.

SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL

During our audit we did not identify any significant deficiencies in internal control to report to the Board.

INDEPENDENCE

Canadian generally accepted auditing standards require that we communicate at least annually with you regarding all relationships between the College and us that, in our professional judgment, may reasonably be thought to bear on our independence.

No matters have been identified that would reasonably be thought to bear on our independence. As a result, we confirm that we are independent.

FINANCIAL STATEMENT PRESENTATION

1. Significant Accounting Policies

The organization's significant accounting policies are disclosed in the notes to the financial statements. During the year there were no new accounting policies or changes to existing accounting policies.

2. Management's Judgments and Accounting Estimates

During the audit we did not encounter any situations that required significant judgments on the part of management or involved significant estimates.

DIFFICULTIES ENCOUNTERED DURING THE AUDIT

During the course of our audit we received the full co-operation of management and did not encounter any difficulties during our audit. There were no limitations on the scope of our audit work and we did not have any disagreements with management.

MATTERS SPECIFICALLY REQUIRED BY OTHER CANADIAN AUDITING STANDARDS TO BE COMMUNICATED

Other sections of Canadian Auditing Standards require us to communicate with those charged with governance in a number of specific circumstances:

- Where we encounter unusual related party transactions or significant matters related to related party transactions;
- Where we encounter other transactions that were unusual or not in the normal course of business;
- Where we suspect or detect fraud;
- Where there is inconsistency between the financial statements and other information in documents containing the financial statements; and
- Where we believe there may be non-compliance with legislative or regulatory requirements.

We did not encounter any such matters during the course of our audit.

ACKNOWLEDGEMENTS

During the course of our audit, we received considerable assistance from the College's staff and management. We would like to take this opportunity to thank them for efforts and for their constructive approach to the audit.

COLLEGE OF HOMEOPATHS OF ONTARIO

163 Queen Street East, Fourth Floor
Toronto, Ontario
M5A 1S1

Date to be determined

Welch LLP
36 Toronto Street
Suite 1070
Toronto, ON
M5C 2C5

To whom it may concern:

We are providing this letter in connection with your audit of the financial statements of College of Homeopaths of Ontario (the "College") for the year ended March 31, 2022, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

We acknowledge that your examination was planned and conducted in accordance with Canadian generally accepted auditing standards so as to enable you to express an opinion on the financial statements. We understand that while your work includes an examination of the accounting system, internal control and related data to the extent you considered necessary in the circumstances, it is not designed to identify, nor can it necessarily be expected to disclose, fraud, shortages, errors and other irregularities, should any exist.

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

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated July 4, 2022, for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations; in particular, the financial statements are fairly presented in accordance therewith.

2. The significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

DRAFT
For Discussion Purposes Only

Information Provided

1. We have provided you with:

   (a) Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;

   (b) Additional information that you have requested from us for the purpose of the audit; and

   (c) Unrestricted access to persons within the College from whom you determined it necessary to obtain audit evidence

2. All transactions have been recorded in the accounting records and are reflected in the financial statements

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

4. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the College and involves:

   (a) Management;

   (b) Employees who have significant roles in internal control; or

   (c) Others where the fraud could have a material effect on the financial statements.

5. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the College's financial statements communicated by employees, former employees, analysts, regulators or others.

6. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

7. We have disclosed to you the identity of the College's related parties and all the related party relationships and transactions of which we are aware.

Tangible Capital Assets

1. All charges to tangible capital asset accounts during the year represent actual additions to and no expenditures of a capital nature were charged to the operations of the College during the year.

2. All capital assets sold or dismantled have been properly accounted for in the books of the College.

3. Appropriate rates have been used to amortize the assets over their estimated useful lives and the provisions were calculated on a basis consistent with that of the previous period.

4. The College has good title to the properties represented by the balance carried in the tangible capital asset accounts, and there are no liens, mortgages or other charges against any of the tangible capital assets shown on the books of the College.

5. Where the value of any capital assets has been impaired, this fact has been disclosed to you.

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Liabilities and Commitments

1. At the year end, with the exception of relatively immaterial obligations for which invoices had not been received or which otherwise could not readily be determined or estimated, all known liabilities of the College are included and fairly stated on the balance sheet.

2. At the year-end there were no contingent liabilities (e.g., discounted receivables or drafts, guarantees, pending or unsettled suits, matters in dispute).

3. The College has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

4. At the year-end, the College had no unusual commitments or contractual obligations of any sort that were not in the ordinary course of business or that might have an adverse effect upon the College.

5. All claims outstanding against the College or possible claims have been disclosed to you and, where appropriate, reflected in the financial statements or notes thereto.

6. We understand that any illegal or possibly illegal act could damage the College or its reputation or give rise to a claim or claims against the College. We are not aware of any violations or possible violations of law or regulations the effects of which should be considered for disclosure in the financial statements or as the basis for recording a contingent loss.

Statement of Operations

1. All of the revenues of the College for the year has been recorded in the books of account and disclosed in the financial statements.

2. The statement of operations contains no extraordinary or non-recurring items of material amount except as shown thereon.

Corporate Minutes

The minute books of the College contain an accurate record of all of the business transacted at meetings of Council and committees up to the date of this letter.

Controlled and Related Entities

The College does not have relationships with any companies or other not-for-profit organizations that involve control, joint control, or significant influence nor does the College have an economic interest in any other not-for-profit organization.

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Related Party Transactions

1. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian accounting standards for not-for-profit organizations.

2. There have been no exchanges of goods or services with any related parties for which appropriate accounting recognition and financial statement disclosure has not been given.

Recognition, Measurement and Disclosure

1. Significant assumptions used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements are reasonable and appropriate in the circumstances.

2. The College has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.

3. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

4. The College did not undertake any material non-monetary transactions or transactions for no consideration during the financial reporting period under consideration.

Going Concern

We confirm that we have assessed the College's ability to continue as a going concern, taking into account all information which is at least twelve months from the year-end date, and we conclude that the College is able to continue as a going concern for the foreseeable future.

Other Information

Other information consists of financial or non-financial information (other than financial statements and the auditor's report thereon) included in an College's annual report. An annual report is a document, or combination of documents, prepared typically on an annual basis by management or those charged with governance in accordance with law, regulation or custom, the purpose of which is to provide owners or stakeholders with information on the College's operations and the College's financial results and financial position as set out in the financial statements.

1. We have informed you of all the documents that we expect to issue that may comprise "other information".

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General

1. We are unaware of any frauds or possible frauds having been committed by the College, its employees or any of its directors and officers and we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

2. We have no knowledge of any allegations of fraud or suspected fraud affecting the College's financial statements.

3. We acknowledge that we are responsible for the implementation and operation of internal controls that are designed to prevent and detect fraud and error.

4. We are unaware of any known or probable instances of non-compliance with the requirements of regulatory or governmental authorities, including their financial reporting requirements.

5. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.

6. In the course of your audit of our financial statements for the year ended March 31, 2022, you have recommended certain journal entries and adjustments to our books and records as attached to this letter. We hereby acknowledge that we understand, agree with and approve of the attached journal entries which have been considered necessary to present fairly the financial position and operating results of our College.

Events Subsequent to the Year-end

No facts have been discovered which necessitate material adjustment to the year-end figures or disclosure in the notes to the financial statements.

Yours very truly,

COLLEGE OF HOMEOPATHS OF ONTARIO

Per_____
Basil Ziv, Registrar and CEO

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College of Homeopaths of Ontario
Year End: March 31, 2022
Adjustments
Rev. 10/10/01
Date: 4/1/2021 To 3/31/2022

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit	Recurrence	Misstatement
1	3/31/2022	Net assets - unrestricted	32001	JJ1			896.03		
1	3/31/2022	Net assets - inv in cap assets	32002	JJ1		896.03			
		To adjust net assets to actual							
2	3/31/2022	Accrued Liabilities	27200	BB3			62,143.37		
2	3/31/2022	Consulting Professional Service:62105 Legal F	62105	BB3		62,143.37			
		To record additional legal expenses per client							
						63,039.40	**63,039.40**		

Net Income (Loss) **(130,473.79)**

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Prepared by	Reviewed by	Reviewed by	Reviewed by
SD 8/29/2022	SKS 8/30/2022		

F I N A N C I A L S T A T E M E N T S

For

COLLEGE OF HOMEOPATHS OF ONTARIO

For year ended

MARCH 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To the directors of

COLLEGE OF HOMEOPATHS OF ONTARIO

Opinion

We have audited the financial statements of College of Homeopaths of Ontario (the "College"), which comprise the statement of financial position as at March 31, 2022, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2022 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College's financial reporting process.

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Auditors Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants
Licensed Public Accountants

Toronto, Ontario
Date to be determined.

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COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2022

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash	$ 497,024	$ 587,142
Prepaid expenses	15,757	14,684
	512,781	601,826
TANGIBLE CAPITAL ASSETS (note 3)	1,589	2,485
	$ 514,370	$ 604,311
LIABILITIES AND FUND BALANCES		
CURRENT LIABILITIES		
Bank indebtedness (note 4)	$ 5,000	$ -
Accounts payable and accrued liabilities	133,444	39,525
Government remittances payable	30,959	42,576
Deferred registration and application fees	295,640	342,409
	465,043	424,510
FUND BALANCES		
Capital fund - internally restricted	1,589	2,485
General fund - unrestricted	37,738	167,316
Sexual abuse therapy fund - internally restricted (note 5)	10,000	10,000
	49,327	179,801
	$ 514,370	$ 604,311

Approved by the Board:

. . . . . .President

. . . . . .Vice-President

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(See accompanying notes)

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COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2022

	2022			2021
	Capital Fund	General Fund	Total	Total
Revenue				
Registration fees	$ -	$ 559,587	$ 559,587	$ 553,897
Registration application fees	-	5,418	5,418	7,007
Interest and other income	-	11,303	11,303	5,860
	-	576,308	576,308	566,764
Expenses				
Salaries and benefits (note 6)	-	439,690	439,690	425,119
Professional services	-	162,687	162,687	59,974
Office and general	-	44,981	44,981	50,776
Investigations	-	41,640	41,640	24,389
Council and committees (note 7)	-	16,888	16,888	9,913
Amortization of tangible capital assets	896	-	896	2,682
	896	705,886	706,782	572,853
Excess of expenses over revenue	$ (896)	$ (129,578)	$ (130,474)	$ (6,089)

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(See accompanying notes)

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COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF CHANGES IN FUND BALANCES

YEAR ENDED MARCH 31, 2022

	Capital fund - internally restricted	General fund - unrestricted	Sexual abuse therapy fund - internally restricted	Total 2022	Total 2021
Fund balances, beginning of year	$ 2,485	$ 167,316	$ 10,000	$ 179,801	$ 185,890
Excess of expenses over revenue	(896)	(129,578)	-	(130,474)	(6,089)
Fund balances, end of year	$ 1,589	$ 37,738	$ 10,000	$ 49,327	$ 179,801

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(See accompanying notes)

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COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2022

	2022	2021
CASH FLOWS PROVIDED BY (USED IN)		
Operating activities		
Excess of expenses over revenue	$ (130,474)	$ (6,089)
Adjustments for:		
Amortization of tangible capital assets	896	2,682
	(129,578)	(3,407)
Changes in non-cash working capital components:		
Prepaid expenses	(1,073)	(7,624)
Accounts payable and accrued liabilities	93,919	1,788
Government remittances payable	(11,617)	15,607
Deferred registration and application fees	(46,769)	103,409
	(95,118)	109,773
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in bank indebtedness	5,000	-
INCREASE (DECREASE) IN CASH	(90,118)	109,773
CASH, BEGINNING OF YEAR	587,142	477,369
CASH, END OF YEAR	$ 497,024	$ 587,142

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(See accompanying notes)

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1. NATURE OF OPERATIONS

The College of Homeopaths of Ontario (the "College") was established to allow self regulation of the homeopathy profession under the Regulated Health Professions Act, 1991 and Homeopathy Act, 2007. As the regulator and governing body of the homeopathy profession in Ontario, the College's major function is to administer the Homeopathy Act, 2007 in the public interest.

Effective April 1, 2015, the Homeopathy Act 2007 was proclaimed and the Transitional Council became an established health regulatory College.

The College is a not-for-profit organization, as described in Section 149(1)(l) of the Income Tax Act, and therefore is not subject to income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Fund accounting

The College uses fund accounting to report the activities of the following three funds.

1. General Fund - Unrestricted: Reports the revenue and expenses related to the core activities.
2. Capital Fund - Internally Restricted: Reports the revenue and expenses related to tangible capital assets.
3. Sexual Abuse Therapy Fund - Internally Restricted: Reports the revenue and expenses related to the sexual abuse program.

Revenue recognition

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable and the amount to be received can be reasonably estimated and collections are reasonably assured.

Revenue from jurisprudence program fees, registration application fees and academic program review fees are recognized upon enrolment, application processing or program review, respectively.

Registration application fees are recognized as revenue notably over the membership year. Registration and application fees received in advance of the registration year to which they relate are recorded as deferred registration fees.

Financial instruments

The College's cash is initially recognized and subsequently measured at fair value at the financial statement date. All other financial instruments are subsequently at amortized cost.

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2. **SIGNIFICANT ACCOUNTING POLICIES** - Cont'd.

Tangible capital assets and amortization

Tangible capital assets are recorded at cost and amortized using the declining balance method over their estimated useful life at the following rates:

Computer equipment	45%
Computer software	100%
Office equipment	20%

Contributions in kind

Contributors provide a significant amount of time and absorb costs related to certain activities of the College. Because of the difficulty in determining their fair value and completeness, contributions in kind are not recorded in the financial statements. This includes the use of the College's office premises on a rent free basis from Health Force Ontario (note 8).

Use of estimates

The preparation of 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Management makes accounting estimates when determining the useful life of its tangible capital assets and accrued liabilities. Actual results could differ from the estimates.

3. **TANGIBLE CAPITAL ASSETS**

Tangible capital assets consist of the following:

	2022		2021	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Computer equipment	$ 23,432	$ 22,554	$ 23,432	$ 21,835
Computer software	-	-	11,836	11,836
Office equipment	1,502	791	1,502	614
	24,934	$ 23,345	36,770	$ 34,285
Less: accumulated amortization	(23,345)		(34,285)	
	$ 1,589		$ 2,485	

4. **CREDIT FACILITIES**

The College has an operating line of credit with an authorized limit of $50,000 (2021 - $50,000) that bears interest at the prime rate plus 3.5%. As at March 31, 2022, $5,000 was drawn on the operating line of credit (2021 - $nil). The credit facility is secured by a general security agreement providing a first priority interest over all assets of the College.

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5. SEXUAL ABUSE THERAPY FUND - INTERNALLY RESTRICTED

The College has internally restricted net assets in accordance with Ontario Regulation 59/94 Funding for Therapy or Counselling for Patients Sexually Abused by Members, under the Regulated Health Professions Act, 1991. The fund is set up for the purposes of a program established under section 85.7 - Funding Provide by College - of the Health Professions Procedural Code. These funds cannot be used for other purposes without the approval of the Council.

6. GOVERNMENT OF CANADA

During the year, the College received $nil (2021 - $5,500) of subsidies from the Government of Canada as part of the Temporary Wage Subsidy for Employers ("TWS") program which has been applied as a credit against salaries and benefits expenses on the statement of operations.

7. COUNCIL AND COMMITTEE EXPENSES

Certain council and committee expenses are paid directly by the Health Board Secretariat. The expenses of public appointees to the Council, made by the Lieutenant Governor in Council, will continue to be paid by the Health Board Secretariat. Total expenses paid by the Health Board Secretariat in connection with public members for the year as follows:

	2022	2021
Honorarium	$ 13,250	$ 18,800
Reimbursement of expenses	-	573
	$ 13,250	$ 19,373

Council and committee expenses, other than the payment of honorariums and reimbursement of expenses, paid directly by the College for the year were $16,888 (2021 - $9,913). Other than the payments of honorariums and reimbursement of expenses, no further amounts were paid to council members in the year (2021 - $nil).

8. OFFICE PREMISES

The College receives the use of their office premises on a rent free basis from Health Force Ontario. This arrangement will continue on an informal month-to-month basis until such time as Health Force Ontario requires the College of Homeopaths of Ontario to vacate the premises. The fair value of the current premises is not determinable.

9. UNCERTAINTY DUE TO THE ECONOMIC CONSEQUENCES OF COVID-19

In mid-March 2020, the Province of Ontario declared a state of emergency in response to the public health concerns originating from the spread of COVID-19.

On March 15, 2020, in response to the quarantine measures implemented by the provincial government to stop the spread of COVID-19, the College closed its office and has since continued operations remotely.

A high degree of uncertainty persists surrounding the full economic impact of the situation. The unpredictable nature of the spread of the disease makes it difficult to determine the length of time that the College's operations may be impacted.

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10. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments. The following analysis provides a measure of the College's risk exposure and concentrations at its fiscal year-end date.

Credit risk

The College is exposed to credit risk resulting from the possibility that parties may default on their financial obligations. The College's maximum exposure to credit risk represents the sum of the carrying value of its cash. The College's cash is deposited with a Canadian chartered bank and as a result, management believes the risk of loss is remote.

Liquidity risk

Liquidity risk is the risk that the College cannot meet a demand for cash or fund its obligations as they become due. The College has managed liquidity risk in the past by significantly reducing its core costs and increasing its membership base. The College's long-term viability depends on its ability to continue to manage its core costs in relation to the revenue from its members.

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 is comprised of currency risk, interest risk and other price risk.

i) *Currency risk*

Currency risk is the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate relative to the Canadian dollar due to changes in foreign exchange rates. The College's financial instruments are denominated in Canadian dollars and it transacts primarily in Canadian dollars. As a result, management does not believe it is exposed to significant currency risk.

ii) *Interest rate risk*

Interest rate risk is the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in market interest rates. The College is not exposed to interest rate risk as the College does not currently have any interest bearing debt.

iii) *Other price risk*

Other price risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in market prices (other than those arising from currency risk or interest rate risk), whether these changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market. The College is not exposed to other significant price risks.

Changes in risk

There have been no significant changes in the College's risk exposure from the prior year.

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