College of Homeopaths of Ontario

Annual Report 2019 - 2020

Table of Contents

Role and Mandate	1
Message from the Registrar	2
Acknowledgements	4
Council and Executive	5
Strategic Goals and Objectives	7
Registration	8
Membership Profile	10
Complaints and Discipline	11
Other Committees	12
Outreach and Education	13
College Staff	13
Committee Structure and Membership	14

Role and Mandate

The College of Homeopaths of Ontario (CHO) is a statutory body mandated to regulate the homeopathic profession. The mission of the College is to protect the public interest through self-regulation of the practice of homeopathy by setting standards for competent and ethical practice. This is achieved in accordance with the *Regulated Health Professions Act, 1991*, and the *Homeopathy Act, 2007.* 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 written 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 quality assurance programs. 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 Strong Foundation Stands Up to New Challenges

It was a Toronto Lawyer Allan Freedman who coined the phrase “Hope for the best, plan for the worst, and expect the unexpected.” And it was the jazz great Duke Ellington who said “A problem is a chance for you to do your best.” Combined, these phrases sum up the College of Homeopaths of Ontario’s fifth year of operations.

At the July 2019 meeting of Council, public appointee Mark Heller was elected as President. Mark, who has a long history in hospitality and health care management, led staff and Council in the development of a new set of strategic goals and objectives, defining them from the perspective of public protection priorities and balancing resources accordingly. The strategic priorities are set on three key result areas: 1) Delivering on legislative and legal mandate; 2) Practicing good governance; and 3) Achieving growth and, with it, growing levels of stability. This Council-approved plan, which combines strategy with operating goals and objectives, allowed for a year of tremendous focus and stability even during increasingly uncertain times.

With a solid framework in place, the CHO has been able to step back and look at how to focus time and energy in a way that ensures that regulatory obligations are met efficiently and effectively. This long view has encouraged Council and staff members to consider the why and how of everything on our broader agenda. In turn, the College has streamlined many of its operational responsibilities, recognizing both the limitations and the potential of a small team carrying out a large mandate. Emphasis has been on fulfilling regulatory requirements and, to the extent possible, supporting the wider scope of activities that contribute to public safety and access to services.

In December 2019, the science and medical community sent out the first warning signs alerting the world to a unique respiratory illness which would become known as Coronavirus or COVID-19. By January 2020, the World Health Organization (WHO) was carefully monitoring the swift and rapid expansion of COVID-19 in Asia and throughout the world. In Ontario, the Ministry of Health and CHO, along with all other regulatory health colleges, was keeping a watchful eye on the ever-changing situation. As a profession, homeopaths were not regulated until 2015 and as such many of the college’s current members were not as immersed in the health-care system during 2003 when the SARS epidemic hit Canada. This reality necessitated the need for rapid and frequent communication with registrants to help them quickly and safely adapt to the changing health-care landscape, ensuring public safety for patients, the public and practitioners.

Health-care professionals were suddenly on the front lines of an unknown battle – one that was much larger than the 2003 SARS outbreak – and their colleges were confronted with the task of protecting public safety in largely uncharted territory. The College of Homeopaths of Ontario was no exception. As the daily briefings from the WHO painted a picture of a rapidly advancing pathogen, the MOH, Ontario’s Chief Medical Officer of Health Dr. David

Williams, and Public Health Ontario kept the regulatory colleges informed. All these important agencies provided excellent and informative resources for the public and health care professionals to keep them informed, educated and prepared to practice safely and limit exposure to COVID-19. During this time of rapid change, CHO staff worked quickly to sort through the information and get pertinent resources out to those who needed it, while providing guidance and reassurance to registrants.

Creating a typical annual report has been particularly difficult in light of the changes that have had to be implemented in response to the COVID-19 pandemic, but it is important to remember that the period covered by this document was largely normal until its final couple of months. Even so, it is hard to look back without considering what has happened since and looking ahead to the ways in which the delivery of safe homeopathic services will continue to adapt. The CHO's strategic planning process has provided a clear foundation for moving forward.

Homeopaths and their patients – while certainly tested by restrictions and constraints – are very fortunate in that so much of homeopathic care can be delivered safely, securely, and remotely. Technology is such that face-to-face consultations can take place over the internet or telephone from virtually anywhere. This opens the possibility for homeopathy to be available to patients regardless of their location and removes the need for travel and all it entails. Underserved areas can now be served by practitioners who, in turn, can expand patient access. Add to this the reality that homeopathy has been effectively deployed in many epidemic situations and is particularly effective in the treatment of systemic respiratory illnesses.

As the situation evolves, the College will continue to build on the foundations put in place in 2019. With a well-developed plan in mind, the path to adapting to this new environment is clear. Bolstered by the Ministry of Health's efforts to support Colleges in their quest to be transparent, objective, impartial and fair, the CHO, the public and College its registrants can be confident that patients in Ontario will continue to receive safe and effective homeopathic care.

Basil Ziv
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 MOHLTC Health Workforce Planning and Regulatory Affairs Division 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 Regulatory Oversight and Performance Unit, Health Workforce Regulatory Oversight Branch, especially Allison Henry, Stephen Cheng, Thomas Custers, Kristina Muscat, Doug Ross, and their support staff; and Thomas Boyd, Rosemin Dhalla, Lolly Da Silva, Ervin Samo, Tiffany Sarfo and Dragana Miletic from Agency Liaison and Public Appointments. Critical to the ongoing implementation of fair registration processes was the insight of the Office of the Fairness Commissioner of Ontario, Director (A) Christopher Rosati and Angelika Neuenhofen.

Thank you also to Roz Smith, Executive Director, Dave Mackey, Director, Community Supports, and the staff of HealthForceOntario Marketing and Recruitment Agency, with whom the College shared space on a day-to-day basis.

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 Pat Deacon HOM, William Ellwood HOM, Marilyn Freedman HOM, Eden Gajraj (public Council member), Beth Landau HOM, John Millar HOM, and Bhupinder Sharma HOM. Thanks to all 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/Federation of Health Regulatory Colleges 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. Thanks are also due to the Colleges of Denturists of Ontario for graciously making their facilities available for the September CHO Council meeting.

Council and staff are extremely grateful for the expertise, wisdom, and skill of legal counsel Rebecca Durcan who continues to provide thoughtful and timely guidance across the range of issues that need to be addressed. 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.

The work of the College happens thanks to many great minds and hands. At the July 2019 Council meeting several Council and staff members were recognized for their significant long-term service to the College and its role in public protection. Special acknowledgement was made to Council members Eden Gajraj and Bhupinder Sharma, and staff members Basil Ziv, Janet Blanchard, Kathryn Harvey and Heidi Mayer. Special thanks are also extended to Bhupinder Sharma for ably and skillfully leading CHO as President from 2017 to 2019.

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 and to the public and the profession for the effective governance of the College 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 four times. Developing and monitoring the progress of identified strategic goals and objectives remained the primary focus of Council's activities.

Council reviewed and approved proposed bylaw amendments related to changes to qualifications and training requirements for members of the Executive Committee and the position of President and Vice President. Further, Council approved Council member training programs – pre-election and post-election – for the Executive Committee and President/Vice President, and modernized the process for election of officers. Finally, it approved a fee increase for the initial and retake attempts for applicants undergoing the Substantially Equivalent Competency Assessment process. The applicable bylaw changes were distributed for consultation in January 2020 and March 2020 respectively.

As directed in the College's *Registration Regulation (O.Reg. 18/14)*, Council reviewed and denied one application for approved program status from an Ontario based post-secondary program in homeopathy. The decision was based on a comprehensive review conducted by a panel of expert homeopaths trained in curriculum assessment. The review was also studied by the Registration Committee prior to coming to Council. Academic programs reviewed by the College must meet a high degree of rigour and demonstrate that they teach and evaluate all required subjects and competencies detailed in the *CHO Entry-to-Practice Competency Profile for Homeopaths Practicing in Ontario* and any other education and training requirement detailed in the College's *Registration Regulation (O.Reg. 18/14)*.

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 continues 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 three times. The meetings focused on review of the Performance Appraisal Framework for the Registrar, Council self-assessment, and the development of the College's strategic plan, key result areas and operating plan goals and objectives.

Governance Panel

During the reporting period the Governance Panel met four times and provided support to Council and the Executive Committee on matters related to good governance, strengthening Council and committee member knowledge, training and evaluation, and the research, review and recommendation of bylaws related to the qualifications, training and election of officers.

2019-2020 Strategic Goals & Objectives

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 quality assurance programs. Acting in the public interest, the College holds Ontario's regulated Homeopaths accountable for their conduct and practice.

Key Result Areas

Deliver on Legislative & Legal Mandate	Practice Good Governance	Achieve Growth
Work toward full compliance with 2018 Fairness Commissioner Cycle 3 Assessment Report	Exercise sound financial management to ensure coverage of operating costs and establishment of necessary reserves	Monitor the number of registrants by supporting new applicants and optimizing retention
Enhance the technology infrastructure to support regulatory functions and programs including Quality Assurance and Jurisprudence	Modify bylaws and policies related to the election and composition of the Executive Committee	Strengthen the relationship between the College, educational institutions, and the professional association
Launch the Quality Assurance Self-Assessment Process	Submit a proposed Spousal Treatment / Exemption Regulation	Enhance interprofessional collaboration with the goal of reducing barriers to patient care
Create a framework to review registrant advertising and electronic media to ensure compliance with standards		Support engagement with other professional and regulatory bodies to identify best practices
Deliver a comprehensive, patient-centred patient relations program		

Approved by CHO Council, September 25, 2019

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. The Registration Committee reviewed two such applications 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. Policies were refined as required to ensure consistency in the handling of applications.

As of March 31, 2020, five years after proclamation of the *Homeopathy Act, 2007*, the College of Homeopaths of Ontario had 472 registrants in good standing. During the reporting period, the College

- welcomed 23 new registrants
- applied 22 administrative suspensions for non-payment of fees
- received notices of resignation from 22 registrants

New registrants in 2019-2020: 23

Registrants in good standing as of March 31, 2020: 472

New registration applications continue to come in, with emphasis now on graduates of approved programs and applicants from jurisdictions outside Ontario.

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. Twenty-three such assessments were completed during the reporting period. As well, workshops were provided to assist applicants with the Individual Assessment process.

Fair Registration Practices

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. This year's submission was made in March 2020 and is available for download from the College and OFC websites. Going forward, training of committee and members and staff will continue in compliance with the OFC principles of transparency, objectivity, impartiality, and fairness.

Registration Committee

During the reporting period the Registration Committee held two meetings. In addition to issuing decisions on two applications for registration, the Committee reviewed one application seeking status as an approved post-secondary program in homeopathy. Additionally, the committee reviewed and approved four registration policies including: Substantial Equivalence, reinstatement, revocation, and lifting a suspension.

Through the summer of 2019, the College completed the implementation of the in-depth interview requirement for all individuals required to undergo a substantially equivalent competency assessment (SECA) process. SECA is required of any potential applicant who has not graduated from an approved program in homeopathy.

The change in process from interviewing some applicants who have been identified as having gaps in their education or training to interviewing all SECA applicants has streamlined the process and ensured a fair and transparent approach to determining substantial equivalence. For most applicants it has even accelerated the timeframe for review. The process has been made clear and consistent, and the information provided to SECA applicants in the Interview Preparation Guide creates clear expectations of what to expect going into the interview process. The paper-based review and the SECA interview now work hand-in-hand to give the College a clear picture of an applicant's ability to satisfy the requirements. The change created balance in ensuring public protection and fairer registration processes for those seeking to determine eligibility for registration in Full Class.

The Interview Preparation Guide provides individuals with substantial resources to help them successfully prepare for the SECA interview including the structure of the interview, full list of questions to be asked, references to source materials, the list of competencies to be reviewed and performance indicators which may demonstrate knowledge and clinical skill, marking and scoring information by question, and tips on how to prepare. These questions relate to the fundamental principles of homeopathy theory and the clinical application and are universal in nature, and an applicant, with training and education in the profession, would understand these questions regardless of the country of study or practice. The applicant should be able to answer these questions 80% of the time.

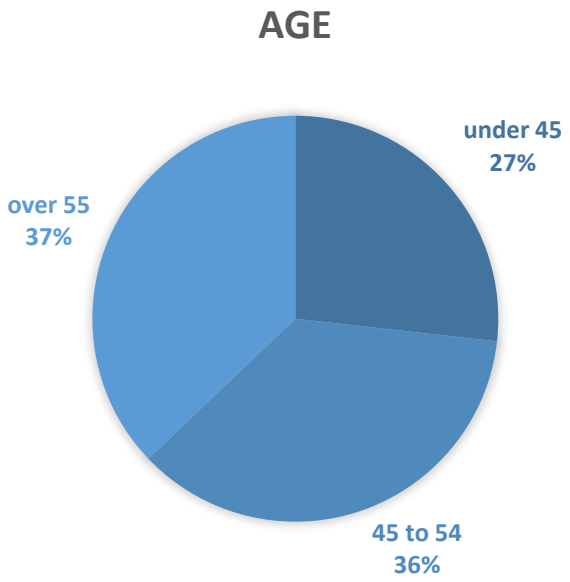
Benefits of the SECA Interview Process

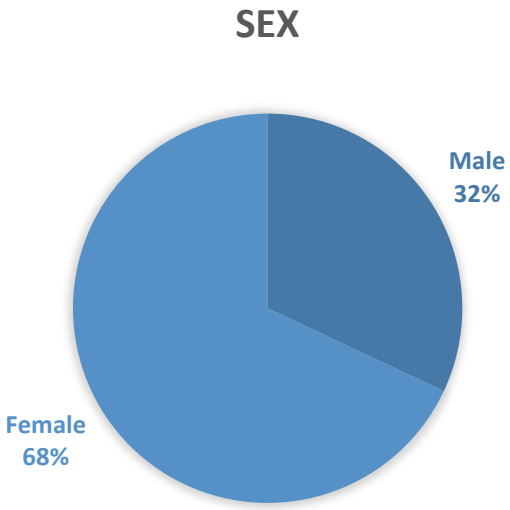
The interview process provides an enhanced and beneficial experience for the applicant, in the following ways:

1. It helps those applicants who have not graduated from an approved program to become familiar with the College's entry-to-practice competencies which are heavily integrated into the College's registration process, professional practice standards and guidelines, and Quality Assurance Program.
2. With only two approved programs in Ontario and no third-party accreditation body, SECA allows for consistent and reliable indicators that the applicant possesses the key entry-to-practice theoretical and clinical competencies required to practice the profession in Ontario. While the College reviews the individual's academic credentials education and training, there are general limitations to the depth of information available to objectively measure substantial equivalence. The SECA interview lends itself to a Prior Learning Assessment and Recognition (PLAR)-based review and enables the applicant to use the breadth of his/her knowledge, skill, and judgement to demonstrate that their experience, education and clinical training is substantially equivalent.
3. The SECA interview is a solid pre-cursor to the regulatory requirement that an applicant eligible for Full Class undergo a paper-based Individual Assessment (IA) through a third-party assessment provider.

Together the paper-based and interview components of the SECA application give the College a solid picture of the applicant's ability to demonstrate substantial equivalence. CHO's intention is to provide the applicant with every opportunity to successfully enter the profession. As such, for those who fail to demonstrate substantial equivalence or who demonstrate substantial gaps, the SECA process provides a roadmap for the applicants' future success.

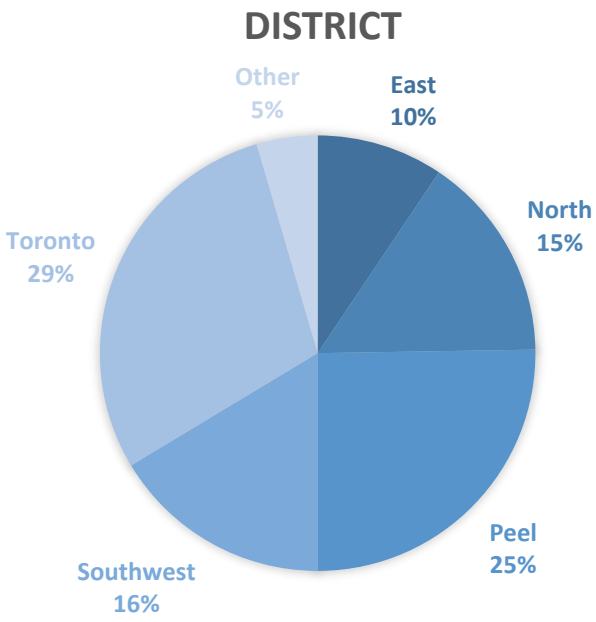
Membership Profile

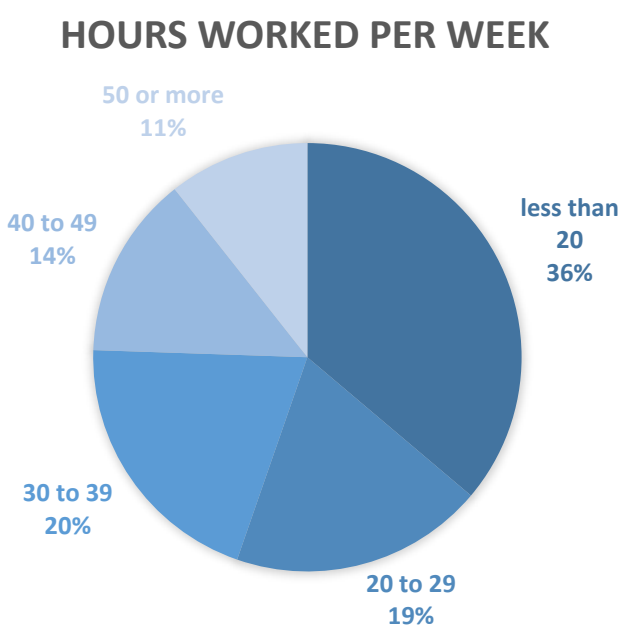




- **Registrants practise an average of 28 hours per week, and an average of 42 weeks per year**

- **47% of Registrants practise in more than one language**





Complaints and Discipline

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. Based on this, the Committee determines if an inquiry, complaint or report can be addressed through appropriate action that would better serve the public interest or requires referral to the Discipline or Fitness to Practice Committees.

Prior to proclamation, the ICRC worked to develop 25 standards of practice and practice guidelines on specific topics covered by the Professional Misconduct regulation. In preparation for the work of the ICRC, Discipline, Fitness to Practice (FTP), and Patient Relations committees, the ICRC has documented the processes required for receiving, monitoring and resolving future inquiries, complaints and reports, and discipline.

During the reporting period, ICRC met once. The committee considered three complaints.

- One of these was a mandatory report made by another health care professional.
- Two of the three cases were determined to be outside the jurisdiction of the College and could therefore not be pursued.
- In the third case, the complainant declined to move forward.

Consistent with the *Regulated Health Professions Act, 1991*, Schedule 2, Health Professions Procedural Code, Section 23, and because of identified jurisdictional issues, none of the complaints met the requirement for inclusion on the public register.

Additionally, a number of concerns were raised about advertising and claims related to COVID-19, including two from Health Canada. Several cease-and-desist letters were sent to non-registrants who were using the title “Homeopath” and/or holding themselves out as homeopaths.

There were no complaints referred to the Discipline or Fitness to Practise Committees during this period.

The **Discipline Committee,** upon referral from the ICRC, will conduct hearings to deal with allegations of a registrant's professional misconduct or incompetence. Hearings will be conducted in accordance with the *Regulated Health Professions Act*. No referrals were made and no meetings were held for this committee during the reporting period.

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 and no meetings were held for this committee during the reporting period.

Other Committees

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 "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 of its activities, are free to registrants.

In 2019/2020, 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, 2020, 67% of registrants reported the minimum requirements of 15 hours of continuing education and professional development for the prior year, and 92% reported meeting their hour currency requirements. Those who did not meet the requirement as of the end of the fiscal period were referred to the Quality Assurance Committee (QAC) for further monitoring.

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 meet during the reporting period. The Patient Relations Committee, based on the resources available through the Health Professions Regulators of Ontario/Federation of Regulatory Health College and other RHPA colleges, will enhance its current collection of policies and resources to increase awareness of the prevention of sexual abuse of patients and to further educate the public and profession on appropriate professional relations and boundaries between registrants of the College and their patients. During the reporting period the Patient Relations Committee met once and created a plan to fully develop, implement and measure a comprehensive Sexual Abuse Prevention (SAP) Plan.

As of the end of the reporting period the College's website features resources for the public and resources, as well as access to information on and an application form for the College's fund for therapy and counseling for patients found to have been sexually abused by a registered homeopath. No applications for funding were received during this reporting period.

Practice management information for registrants on understanding and preventing sexual abuse of patients, along with information on mandatory report requirements is available on the College's website. The SAP plan will expand educational resources available to registrants and the public.

Outreach and Education

The College continues to balance the shared priorities of both getting information out to stakeholders and seeking opinions and expertise to inform its work. Gathering feedback on best practices has been an essential part of the strategic planning process.

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. Among the great advantages of a strong online presence is the ability of practitioners to complete almost the entire registration process from anywhere in the world.

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.

Just prior to the start of the reporting period, the College surveyed its registrants about a range of challenges facing the health-care system. The survey, titled "More than Just a Matter of Choice: Real patients, real room for improvement," focused on obstacles and solutions to improve high quality, accessible health care. 28% of registrants responded, helping to clarify the challenges facing them and their patients. The outcome of this exercise contributed to the College's strategic key result areas and the annual operating goals and objectives.

The arrival of COVID-19 at the end of the reporting period significantly increased the need for and frequency of communication with registrants. During the reporting period, the CHO sent 18 e-blasts to registrants, with six of these between January 30, the first notice about the coronavirus, and March 31.

Communication with registrants was especially important during this period. So too was collaboration with and among system partners. Engagement with other regulatory colleges and professional associations is ongoing and encourages the sharing of information about best practices as well as providing insight into the challenges facing patients, providers, and regulators. On occasion, interaction with other stakeholders was required to address complaints and concerns about homeopaths. These partnerships allowed for effective management of complaints related to dual registrants, inappropriate title use, and matters related to the use of social media and advertising.

College Staff

Basil Ziv, Registrar & CEO

Janet Blanchard, Senior Manager
Quality Assurance, Patient Relations, Communications

Kathryn Harvey, Communications Officer

Heidi Mayer, Registration Officer

Committee Structure and Membership

Elected Professional Members

East: Sanjeev Nayyar
Peel: Anna Cardozo
Toronto: Kerri Flood
Toronto: Paul Joseph
North: Anna Berger
Southwest: Sajeev Ampadi Veluachary (to July 2019)
Southwest: Sukhdev Singh Kooner (starting July 2019)
Ontario: Bhupinder Sharma (to July 2019)
Ontario: Guru Dutt Vaid (starting July 2019)

Appointed Public Members

Eden Gajraj
Mark Heller
Julie Hughes (starting December 2019)
Gary Kapelus
Myrna Tulandi (to December 2019)
Kamika Mclean

Executive Committee

Mark Heller (Public) President (starting July 2019)
Anna Cardozo (Professional) Vice-President (starting July 2019)
Sajeev Ampadi Veluachary (Professional) (to July 2019)
Eden Gajraj (Public) Vice-President (to July 2019)
Kerri Flood (Professional) (starting July 2019)
Gary Kapelus (Public)
Bhupinder Sharma (Professional) President (to July 2019) /Non-Council Past President (starting July 2019)
Guru Dutt Vaid (starting July 2019)

Governance Panel

Anna Cardozo
Mark Heller (Chair)
Gary Kapelus
Sanjeev Nayyar

Patient Relations Committee

Kerri Flood (Chair)
Mark Heller
Sukhdev Singh Kooner
Kamika Mclean

Registration Committee

Anna Berger
Eden Gajraj (Chair)
Paul Joseph
Gary Kapelus
Sanjeev Nayyar

Registration Appeals Panel

Kamika McLean
Myrna Tulandi
John Millar (Professional) (non-Council) Mahbiz Rahbar-Azad (Professional) (non-Council)
Bhupinder Sharma

Curriculum Assessment Panel

Anna Berger
Eden Gajraj
Gary Kapelus
Bhupinder Sharma

Quality Assurance Committee

Sajeev Ampadi
Anna Berger
Anna Cardozo (Chair)
Kerri Flood
Eden Gajraj
Paul Joseph
Sukhdev Singh Kooner
Sanjeev Nayyar
Guru Dutt Vaid

Inquiries, Complaints, and Reports Committee

Anna Berger
Paul Joseph
Kerri Flood
Kamika Mclean
Myrna Tulandi (Chair)

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

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.

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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, 2020

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, 2020, 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, 2020 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.

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.

COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2020

	2020	2019
ASSETS		
CURRENT ASSETS		
Cash	$ 477,369	$ 625,717
Prepaid expenses	7,060	11,193
	484,429	636,910
CAPITAL ASSETS (note 3)	5,167	1,692
	$ 489,596	$ 638,602
LIABILITIES AND FUND BALANCES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 37,737	$ 19,040
Government remittances payable	26,969	51,769
Deferred registration and application fees	239,000	427,019
	303,706	497,828
FUND BALANCES		
Capital fund	5,167	1,692
General fund	170,723	129,082
Sexual abuse therapy fund - internally restricted (note 5)	10,000	10,000
	185,890	140,774
	$ 489,596	$ 638,602

Approved by the Board:

. . . . . .President

. . . . . .Vice-President

(See accompanying notes)

COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2020

	2020			2019
	Capital Fund	General Fund	Total	Total
Revenue				
Registration fees	$ -	$ 576,635	$ 576,635	$ 611,649
Registration application fees	-	7,969	7,969	8,392
Jurisprudence program fees	-	975	975	2,325
Interest and other income	-	14,893	14,893	13,254
	-	600,472	600,472	635,620
Expenses				
Salaries and benefits	-	431,364	431,364	419,024
Professional services	-	60,896	60,896	49,240
Office and general	-	43,012	43,012	40,630
Council and committees (note 6)	-	17,568	17,568	24,490
Amortization of capital assets	2,516	-	2,516	2,307
Communications and media	-	-	-	1,158
	2,516	552,840	555,356	536,849
Excess of revenue over expenses (expenses over revenue)	$ (2,516)	$ 47,632	$ 45,116	$ 98,771

(See accompanying notes)

COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF CHANGES IN FUND BALANCES

YEAR ENDED MARCH 31, 2020

	Capital Fund	General Fund	Sexual abuse therapy fund - internally restricted	Total 2020	Total 2019
Fund balances, beginning of year	$ 1,692	$ 129,082	$ 10,000	$ 140,774	$ 42,003
Excess of revenue over expenses (expenses over revenue)	(2,516)	47,632	-	45,116	98,771
Capital asset purchase	5,991	(5,991)	-	-	-
Fund balances, end of year	$ 5,167	$ 170,723	$ 10,000	$ 185,890	$ 140,774

(See accompanying notes)

COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2020

	2020	2019
CASH FLOWS PROVIDED BY (USED IN)		
Operating Activities		
Excess of revenue over expenses (expenses over revenue)	$ 45,116	$ 98,771
Adjustments for:		
Amortization of capital assets	2,516	2,307
	47,632	101,078
Changes in non-cash working capital components:		
Prepaid expenses	4,133	1,372
Accounts payable and accrued liabilities	18,697	(8,395)
Government remittances payable	(24,800)	(10,163)
Deferred registration and application fees	(188,019)	(82,073)
	(142,357)	1,819
Investing Activities		
Purchase of capital assets	(5,991)	-
INCREASE (DECREASE) IN CASH	(148,348)	1,819
CASH, BEGINNING OF YEAR	625,717	623,898
CASH, END OF YEAR	$ 477,369	$ 625,717

(See accompanying notes)

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 follows the restricted fund method of accounting for contributions. For financial reporting purposes, the College uses three funds as follows. General Fund: Reports the revenue and expenses related to the core activities. Capital Fund: Reports the revenue and expenses related to capital assets. 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.

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

Capital assets and amortization

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 7).

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 capital assets and accrued liabilities. Actual results could differ from the estimates.

3. **CAPITAL ASSETS**

Capital assets consist of the following:

	2020		2019	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Computer equipment	$ 23,432	$ 20,529	$ 20,507	$ 19,351
Computer software	11,836	10,682	9,527	9,527
Office equipment	1,502	392	745	209
	36,770	$ 31,603	30,779	$ 29,087
Less: accumulated amortization	(31,603)		(29,087)	
	$ 5,167		$ 1,692	

4. **CREDIT FACILITIES**

The College has an operating line of credit with an authorized limit of $50,000 (2019 - $50,000) that bears interest at the prime rate plus 3.5%. As at March 31, 2020, no amount was drawn on the operating line of credit (2019 - $nil). The credit facility is secured by a general security agreement providing a first priority interest over all assets of the College.

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.

During the year, the Council approved the transfer of $nil (2019 - $10,000) from the General fund to the Sexual abuse therapy fund - internally restricted.

6. 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:

	2020	2019
Honorarium	$ 8,162	$ 7,975
Reimbursement of expenses	92	50
	$ 8,254	$ 8,025

Council and committee expenses, other than the payment of honorariums and reimbursement of expenses, paid directly by the College for the year were $17,568 (2019 - $24,490). Other than the payments of honorariums and reimbursement of expenses, no further amounts were paid to council members in the year (2019 - $nil).

7. 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.

8. 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 the virus, the College closed its office and 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 virus makes it difficult to determine the length of time that the College's operations may be impacted. Consequently, at the time of issuance of these financial statements, the effect that the abrupt decline in economic activity may have on the College's operations, assets, liabilities, revenue and expenses is not yet known.

9. 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.