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Section J: Auditor's Opinion

This section should be completed by the auditor.

The auditor's opinion is the overall conclusion of the auditor on the compliance of the health regulatory college with the RHPA. The auditor's opinion must indicate that your audit was conducted in accordance with the Canadian generally accepted auditing standards section 5815 and that your audit covered all the sections included in "The Scope of Audits for Health Regulatory Colleges," on pages 5-6 of *Framework for Audits of Registration Practices: Guidance for Ontario's Regulatory Bodies*. The opinion must also clearly indicate the period covered by your audit.

The box will expand as you type. Its size is unlimited. If you reach the end of the page, another page will appear to allow for additional comments.

To the Fairness Commissioner for the Province of Ontario:

I have audited the College of Occupational Therapists of Ontario's compliance from July 3, 2008 to July 2, 2009 with the criteria established by section 22.8 of the Health Professions Procedural Code, described in sections 15-22, 22.2-22.4, 22.6-22.7 and 22.9-22.11 inclusive, set out in Schedule 2 of the Regulated Health Professions Act, 1991 and the interpretation of such agreement as set out in the sections following this report. Compliance with the criteria established by the provisions of the agreement is the responsibility of the management of the College of Occupational Therapists of Ontario. My responsibility is to express an opinion on this compliance based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the College of Occupational Therapists of Ontario complied with the criteria established by the provisions of the legislation referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with these criteria, and where applicable, assessing the accounting principles used and significant estimates made by management.

In my opinion, during the period from July 3, 2008 to July 2, 2009, the College of Occupational Therapists of Ontario was in compliance, in all material respects, with the criteria established by section 22.8 of the Health Professions Procedural Code, described in sections 15-22, 22.2-22.4, 22.6-22.7 and 22.9-22.11 inclusive, set out in Schedule 2 of the Regulated Health Professions Act, 1991.

Name of Auditor David Trahair	Title Licensed Public Accountant	Designation of Auditor (CA, CGA, CMA) CA
Name of Audit Firm David Trahair, Chartered Accountant		
City Toronto	Province Ontario	Date March 29, 2010