

Declaration of Conflict of Interest

All Directors have a duty to act solely in the best interest of the College, consistent with the mandate of the College to act in the public interest, and to maintain the trust and confidence of the public in the integrity of the decision-making processes of the Board. To this end, they must avoid or resolve conflicts of interests while performing their duties for the College and to recuse themselves from any consideration of the matter at issue.

A conflict of interest exists where a reasonable member of the public would conclude that a Director's personal, professional or financial interest, relationship or affiliation may affect their judgment or the discharge of their duties to the College. A conflict of interest may be real or perceived, actual or potential, direct or indirect.

For the **Board Meeting of October 20, 2026**, the following Directors have indicated they are in compliance with the College's Conflict of Interest Policy and no declarations were made:

This will be updated on Tuesday, October 13, 2026.

BOARD MEETING AGENDA

DATE: Tuesday, October 20, 2026 **TIME:** 9:00 am to 3:00 pm

College of Occupational Therapists of Ontario
Boardroom
#900 - 20 Bay Street
Toronto ON M5J 2N8

Agenda Item		Objective	Attach	Time (min)
1.0	Call to Order			
2.0	Public Protection Mandate			
3.0	Territorial Acknowledgement*			
4.0	Declaration of Conflict of Interest			
5.0	Approval of Agenda			
	5.1 Agenda for October 20, 2026	Decision	✓	
	<i>THAT the agenda be approved as presented.</i>			
6.0	Consent Agenda			
	1. Registrar's Written Report of October 20, 2026 2. Draft Board Minutes of June 18, 2026 3. Executive Minutes of August 14, 2026 4. Executive Minutes of May 28, 2026 5. Finance & Audit Minutes of August 18, 2026 6. Finance & Audit Minutes of May 20, 2026 7. Governance Minutes of June 23, 2026 8. Governance Minutes of March 11, 2026 9. Board Workplan 2026-2027	Decision	✓	5
	<i>THAT the Board adopt the consent agenda items as follows:</i>			
7.0	Audited Financial Statements & Annual Report			
	7.1 Audited Financial Statements (9:15 am) Auditors Blair MacKenzie and Usman Paracha, of Hilborn LLP	Decision	✓	15
	<i>THAT the Board approve the Audited Financial Statements for the fiscal year ended May 31, 2026, as presented.</i> (Allan Freedman)			

Agenda Item		Objective	Attach	Time (min)
	7.2 Draft Annual Report for 2025-2026	Decision	✓	10
	THAT the Board approve the Annual Report for the 2025-2026 fiscal year for distribution. (Thuy Luong)			
8.0	Registrar's Report			
	8.1 Presentation: Q1 2026-2027 Status of Operational Projects By: Gillian Slaughter, Registrar & CEO	Information		15
	8.2 Quarterly Performance Report	Decision	✓	15
	THAT the Board receive the Q1 FY 2026-2027 Quarterly Performance Report. (Kara Machado)			
	8.3 Risk Management Report	Decision	✓	15
	THAT the Board be informed of the adjustments to the Risk Register for Q1 2026-2027 and receive the Risk Management Report. (Bibi Azim)			
9.0	Financial Report			
	9.1 Fiscal Year 2026-2027 Q1 Financial Summary Report	Decision	✓	10
	THAT the Board receive the FY2026-2027 Q1 Financial Report, as presented. (Allan Freedman)			
10.0	Nominations Committee			
	10.1 Committee Appointments - Indigenous Insights Advisory Committee (IIAC)	Decision	✓	10
	THAT the Board appoint Claude Lloyd as Community Appointee to the Indigenous Insights Advisory Committee for a three-year term, effective October 20, 2026. THAT the Board appoint Julie MacFarlane as Community Appointee to the Indigenous Insights Advisory Committee for a three-year term, effective October 20, 2026. THAT the Board appoint Lidia Giosa as Community Appointee to the Indigenous Insights Advisory Committee for a three-year term, effective October 20, 2026. (Vaishali Prasad)			

Agenda Item		Objective	Attach	Time (min)
	10.2 Committee Reappointments - Practice Subcommittee	Decision	✓	10
	<i>THAT the Board reappoint Anuradha Banavalikar as Professional Committee Appointee to the Practice Subcommittee for a second three-year term, commencing January 26, 2027.</i> <i>THAT the Board reappoint Lori Desjardine as Professional Committee Appointee to the Practice Subcommittee for a second three-year term, commencing January 26, 2027.</i> (Tina Siemens)			
Lunch (12:00 pm – 1:00 pm)				
11.0	Presentation: Effects of AI on Entry to Practice and Quality Assurance By: John Wickett, Wickett Measurement Systems			75
12.0	Executive Committee			
	12.1 Proposed Revisions to Policy 8.3 Performance Evaluation for Registrar and CEO	Decision	✓	20
	<i>THAT the Board approve the revisions to Policy 8.3 - Performance Evaluation for Registrar and CEO as presented.</i> (Jennifer Kerr)			
13.0	Environmental Scan			
14.0	Other Business			
	14.1 Board Meeting Evaluation for October 20, 2026	Complete & submit	Provided at Meeting	
15.0	Next Meetings			
	Board Meeting: Thurs., January 28, 2027, 9:00 a.m. – 3:30 p.m. COTO Boardroom Board Meeting: Thurs., March 25, 2027, 9:00 a.m. – 4:00 p.m. COTO Boardroom Board Meeting: Thurs., June 17, 2027, 9:00 a.m. – 4:00 p.m. COTO Boardroom			
16.0	Adjournment			

***Territorial Acknowledgement**

The College of Occupational Therapists of Ontario (COTO) respectfully acknowledges that the organization's staff, provincial registrants, and Board of Directors live, work and play across the ancestral lands of many Indigenous peoples.

COTO's work takes place on traditional Indigenous territories across the province we now call Ontario. COTO's office, located in what is now known as Toronto, is situated on the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples. It is now home to many diverse First Nations, Inuit and Métis peoples. Toronto is covered by Treaty 13, which was signed with the Mississaugas of the Credit, and the Williams Treaties signed with multiple Mississaugas and Chippewa bands.

We honour and acknowledge the First Nations, Inuit and Métis, as the original stewards of the land. We remind ourselves of our responsibility to be accountable for our actions towards connecting with and creating more equitable, inclusive and respectful relationships with everyone who lives here. We are humbled as we reflect upon, and appreciate, the land on which we continue to gather and meet.



REPORT of the Registrar and CEO

BOARD MEETING October 20, 2026

The first quarter of the fiscal year has seen strong progress across several key areas of the College's work. The Board will review quarterly performance results, the 2025–2026 Annual Report, audited financial statements, and proposed updates to the Registrar Performance Review Policy. The Board will also have the opportunity to explore the emerging implications of artificial intelligence for entry-to-practice and competency assessment through a presentation from a subject matter expert. In addition, the Board will consider committee appointments and reappointments to support the College's continued effectiveness and stewardship in the public interest.

STRATEGIC PRIORITY #1: MEANINGFUL ENGAGEMENT

Access Ontario Autism Program (AccessOAP)

The College hosted a two-part webinar with AccessOAP on September 9 and 16, 2026. AccessOAP is funded by the Ministry of Children, Community and Social Services and supports families seeking access to autism services in Ontario. The sessions provided information about AccessOAP and resources for service providers supporting families receiving core clinical services. More than 100 participants attended each webinar, and feedback indicates that the sessions were of value to the registrants.

Webinar on Intimate Partner Violence

The College collaborated with 19 regulatory colleges to offer a webinar on intimate partner violence (IPV) on September 22, 2026. The webinar aligned with recommendations from the 2022–2023 Domestic Violence Death Review Committee Annual Report and focused on recognizing IPV risk factors, responding appropriately to IPV concerns; and approaches to IPV risk assessment in professional practice. The session was recorded and will be posted on the College website.

STRATEGIC PRIORITY #2: QUALITY PRACTICE

Code of Ethics and National Ethics eLearning Module

The College published the Code of Ethics and Guide to Ethical Practice in English and French on September 21, 2026. To support registrants in understanding and applying the revised Code of Ethics in practice, a registrant webinar is planned for November 2026. College staff continue to chair a national steering group of occupational therapy regulators developing an ethics eLearning module, with a planned release in January 2027.

National Occupational Therapy Competency Examination (NOTCE)

Successful completion of the NOTCE is a registration requirement for occupational therapy regulators across Canada, except Quebec. The examination is administered by the Canadian Association of Occupational Therapists (CAOT) and offered three times annually through either in-person testing centres or live remote proctoring. The examination was recently revised to include content related to Culture, Equity and Justice within Domain C of the Competencies for Occupational Therapists in Canada, 2021. The revised examination was administered on September 2, 2026. The College anticipates receiving a comprehensive report from CAOT in early November 2026 about the September NOTCE results.

As of Right Registration

Six applicants to date have completed the required attestations and registered to practice in Ontario through the “As of Right” registration pathway.

Office of the Fairness Commissioner (OFC)

Ontario regulators are required to submit annual reports to the Office of the Fairness Commissioner under its Risk-Informed Compliance Framework. The framework assesses registration practices against five risk factors that may affect the fairness of registration processes for both Canadian-educated and internationally educated applicants.

For the 2026–2027 assessment cycle, the College was again rated in the low-risk category. A copy of the letter from the OFC is attached to this report.

STRATEGIC PRIORITY #3: SYSTEM IMPACT

Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO)

ACOTRO held its Annual General Meeting and Board meeting on September 9, 2026. Updates were provided about several national regulatory initiatives. ACOTRO continues to advance projects intended to support regulatory consistency and public protection across Canada, including national eLearning resources, standards and frameworks, and professional boundaries and sexual abuse prevention resources. These resources will be provided to occupational therapy regulators, including COTO, for review upon completion.

Implementation of the national re-entry initiative for occupational therapists returning to practice is ongoing. More than 50 re-entry assessments have been completed. This fall, the College will develop a program evaluation methodology on behalf of the ACOTRO working group.

Work also continues on the National Pathway to Data Collection project, including a planned analysis of workforce data across regulators.

Substantial Equivalency Assessment System (SEAS)

L'Ordre des ergothérapeutes du Québec (OEQ) joined SEAS effective October 1, 2026.

ACOTRO is in the second year of a three-year project to enhance SEAS. Planned improvements include:

- aligning assessment processes with the Competencies for Occupational Therapists in Canada, 2021
- strengthening qualification assessment and competency verification processes
- introducing greater automation
- developing case-study tools for internationally educated occupational therapists

Accreditation Canada Committee (ACC) Task Force

The ACC Task Force continues to review governance options for the accreditation of entry-to-practice occupational therapy programs in Canada. The task force includes representatives from CAOT, ACOTRO (including the College's Registrar), and the Association of Canadian Occupational Therapy University Programs (ACOTUP).

Council on Licensure, Enforcement and Regulation (CLEAR) Annual Conference

Two staff members, Alex Kunovac and Lesley Krempulec, attended the Council on Licensure, Enforcement and Regulation (CLEAR)'s 2026 Annual Educational Conference in September. With the registrars of two other regulators, Alex co-presented the session titled "Right to Practice? Balancing Workforce Access and Public Protection" and discussed the College's experience to date with the introduction of the "As of Right" regulatory changes.

STRATEGIC PRIORITY #4: PERFORMANCE AND ACCOUNTABILITY

Staffing Updates

In August 2026, the College welcomed Jacklyn Pearce as Director, Registration and Quality Assurance. Jacklyn brings more than 20 years of healthcare leadership experience in quality assurance, regulatory alignment, and program oversight, with expertise in developing organization-wide quality frameworks. A former member of the Quality Assurance Committee (2007-2010) and the College's Board (2010-2013), she has previously contributed to key initiatives, including the College's ethics and competency frameworks and decisions related to interprovincial registration. We are pleased to welcome Jacklyn back to the College in this leadership role.

Audit Report

College staff are pleased to provide the Board with the audit report for FY2026-2027. The audited financial statements will be presented to the Board for approval at the October Board meeting. The College is pleased to report that it received a clean audit opinion again this year.

Staff Training

COTO continues its regular training for staff. Staff attended a workshop titled "Creating a collaborative workplace culture" and are working on their individual intercultural development inventory (IDI) assessments to build cultural competence.

Microsoft Copilot Pilot

The College continues a phased rollout of Microsoft Copilot to support staff learning and to assess appropriate controls for confidential information. The second phase of testing is underway. Leadership staff have completed training, and members of the AI Working Group are currently participating in the pilot.

Database Enhancements

The College has engaged a vendor to enhance the functionality of its database. Work is underway to map business processes and assess current use of the system. This is a long-term initiative, and work remains ongoing.

REGULATORY DEVELOPMENTS**College Performance Measurement Framework**

The government has been working on possible changes to the College Performance Measurement Framework (CPMF). The College anticipates receiving a finalized CPMF by the end of the calendar year.

Québec's occupational therapy regulator, L'Ordre des ergothérapeutes du Québec (OEQ), has been mandated by the Quebec government to regulate kinesiologists. Paramedics and clinical perfusionists will be regulated by l'Ordre professionnel des inhalothérapeutes du Québec (OPIQ), and osteopaths will be regulated by l'Ordre des chiropraticiens du Québec (OCQ).

Sincerely,

Gillian Slaughter
Registrar & CEO



FAIRNESS COMMISSIONER

COMMISSAIRE À L'ÉQUITÉ

OFFICE OF THE FAIRNESS COMMISSIONER
180 Dundas Street W., Suite 300, Toronto ON M7A 2S6BUREAU DU COMMISSAIRE À L'ÉQUITÉ
180, rue Dundas O., Bureau 300, Toronto (Ontario) M7A 2S6

September 9, 2026

Sent via e-mail

Dear Alex ,

RE: Risk Rating for the College of Occupational Therapists of Ontario (COTO)

The purpose of this letter is to communicate the risk rating for the 2026/27 risk assessment cycle.

Background:

Under the Office of the Fairness Commissioner's (OFC's) Risk-Informed Compliance Framework (RICF), our agency assesses each regulator's operations against five risk factors that may impede the regulator's ability to apply fair registration practices for the licensure of domestic and internationally trained applicants.

Regulators will receive one of three risk ratings: low, moderately low, or moderate to high.

For the 2026/27 risk assessment cycle, the five risk factors are set out below:

1. Quality, consistency and timeliness of assessment practices
2. Oversight of third-party processes
3. Impact of major changes to assessment and registration practices
4. Ability to monitor and address compliance gaps and to comply with newly introduced legislative and/or regulatory obligations
5. Public policy considerations:
 - i. Responsiveness to labour market needs and efficient processing of domestic labour mobility applicants
 - ii. Ability to promote inclusion and address anti-racism concerns in registration practices.

Further detail on the indicators associated with these risk factors can be found in the OFC's [Risk-informed Compliance Framework and Policy](#).

For each of the risks identified above, your compliance analyst, Mercy Barzallo assessed both the probability that the risk will occur and the significance of the consequences.

For quality assurance purposes, your risk analysis has been reviewed by OFC management.

Following completion of the risk review process, the OFC has determined that the College of Occupational Therapists of Ontario (COTO) should be placed in the low-risk category for the period April 1, 2027, to March 31, 2030.

Congratulations on achieving this result. As a low-risk regulator, the OFC will arrange to meet with your organization on an annual basis, and you will be required to submit an annual Fair Registration Practices Report. Your compliance analyst will be in touch to schedule this meeting.

We look forward to continuing to work with you to advance fair registration practices in the occupational therapy profession.

Sincerely,

Mariela Orellana
Director, Office of the Fairness Commissioner

cc: Irwin Glasberg, Fairness Commissioner of Ontario
cc: Tanya Chute-Molina, Manager of Business and Operational Planning, OFC
cc: Mercy Barzallo, Compliance Analyst, OFC



BOARD MEETING MINUTES - *DRAFT*

DATE: Thursday, June 18, 2026 **TIME:** 9:00 a.m. – 3:00 p.m. Virtual

In Attendance:

DIRECTORS:

Neelam Bal, *Chair*
Bibi Azim
Mary Egan
Allan Freedman
Jennifer Kerr
Lucy Kloosterhuis
Thuy Luong
Kara Machado
Adrian Malcolm
Vaishali Prasad
Julie Reinhart
Pathik Shukla
Tina Siemens

REGRETS:

Vincent Samuel

GUESTS:

N/A

OBSERVERS:

Dana Lobson, *MOH*
Marnie Lofsky, *OSOT*

STAFF:

Gillian Slaughter, Registrar & CEO
Enrique Hidalgo, Manager, Information & Technology
Grace Jacob, Accounting & Payroll Specialist
Stamatis Kefalianos, Director, Regulatory Affairs & Professional Conduct
Lesley Krempulec, Manager, Quality Assurance
Alex Kunovac, Manager, Registration
Cara Moroney, Manager, Professional Conduct
Seema Singh-Roy, Chief Financial & Operations Officer
Andjelina Stanier, Executive Assistant, *Scribe*
Nancy Stevenson, Director of Communications

1.0 Welcome and Call to Order

Chair Neelam Bal welcomed everyone and called the meeting to order at 9:10 a.m.

2.0 Public Protection Mandate

The Chair stated that the role of the Board is to make honourable and ethical decisions in the best interest of the public.

3.0 Territorial Acknowledgement*

The Territorial Acknowledgement was read by Jennifer Kerr following which Mary Egan gave a personal reflection about the territorial acknowledgement and her connection to Indigenous lands in Ottawa, Ontario.

4.0 Declaration of Conflict of Interest

The Chair asked the Board Directors to declare whether they had any conflict of interest for today's meeting. None was declared.

5.0 Approval of Agenda

The Chair called for the approval of the agenda.

MOVED BY: Jennifer Kerr

SECONDED BY: Bibi Azim

***THAT** the agenda be approved as presented*

CARRIED

6.0 Consent Agenda

The Chair called for the adoption of the following Consent Agenda items.

1. Registrar and CEO's Report of June 18, 2026
2. Draft Board Minutes of March 26, 2026
3. Draft Board Officer Elections Minutes of March 26, 2026
4. Executive Committee Minutes of March 5, 2026
5. Executive Committee Minutes of April 22, 2026
6. Finance & Audit Committee Minutes of March 16, 2026
7. Governance Committee Minutes of November 19, 2025

MOVED BY: Lucy Kloosterhuis

SECONDED BY: Julie Reinhart

***THAT** the Board adopt the Consent Agenda items as presented.*

CARRIED

7.0 Registrar's Report**7.1 Presentation: Registrar & CEO's Remarks**

The Registrar presented on the Year in Review and Status of Projects for Year 2 of the 2024-2027 Strategic Plan and responded to questions.

7.2 Board Workplan 2026-2027

The Registrar presented the proposed 2026-2027 Board Workplan, which if approved, will be included as a standing item on the Board agenda in the future.

MOVED BY: Thuy Luong

SECONDED BY: Pathik Shukla

THAT the Board receive the proposed 2026-2027 Board Workplan.

CARRIED

7.3 Quarterly Performance Report

The Registrar advised that updates were implemented to the quarterly performance reporting format with a view to increasing clarity and transparency. Data for Q4 2025-2026 is presented in a more succinct, graphic-based format to display more longitudinal data.

MOVED BY: Adrian Malcolm

SECONDED BY: Jennifer Kerr

THAT the Board receive the Q4 FY 2025-2026 Quarterly Performance Report.

CARRIED

7.4 Risk Management Report

The Registrar advised that the risks and statuses identified to the Board in March 2026 through to today remain unchanged and do not require any updates at this time. The College continues to monitor and update risks as required.

MOVED BY: Pathik Shukla

SECONDED BY: Lucy Kloosterhuis

THAT the Board receive the Q4 FY2025-2026 Risk Management Report.

CARRIED

7.5 Code of Ethics Consultation

Tina Siemens stated that following Board approval in October 2025 to proceed with public consultations on the updated *Code of Ethics* and *Guide to Ethical Practice*, consultations were conducted from December 2025 to February 2026. A total of 123 individuals plus the Ontario Society of Occupational Therapy responded. The results overall were very positive. Recommendations were considered and incorporated as appropriate.

MOVED BY: Tina Siemens

SECONDED BY: Kara Machado

THAT the Board approve the proposed Code of Ethics, 2026 and Guide to Ethical Practice.

CARRIED**8.0 Presentation: Board Orientation**

The Leadership team presented the Annual Board Orientation.

9.0 Finance**9.1 Proposed FY 2026-2027 Annual Operating Budget**

Lucy Kloosterhuis advised that the proposed annual operating budget for fiscal year 2026-2027 is in an overall surplus position of 0.48% of revenues. This surplus will be allocated to the unrestricted reserve fund once realized. Registration revenues increased by 5%; 3% related to anticipated growth along with an additional 2% for the Board-approved fee increase. Expenses are projected based on prior year averages or known information for the upcoming year. A decrease in expenses is anticipated in the Investigations and Resolutions program based on projected cases. Key projects are included in the budget to align with and meet the Board's strategic priorities.

MOVED BY: Lucy Kloosterhuis

SECONDED BY: Pathik Shukla

THAT the Board approve the FY2026-2027 Annual Operating Budget, as presented.

CARRIED**9.2 Reclassification of Internally Restricted Premises Fund to Unrestricted Funds**

Lucy Kloosterhuis advised that the College currently maintains an *Internally Restricted Premises Fund* in the amount of \$800,000. During the FY 2024-2025 audit, external auditors recommended that internally restricted funds be reviewed to confirm they continue to be appropriate, remain supported by current operational needs, and where no longer required, be considered for reclassification to the *Unrestricted Fund*. The Board was asked to approve the reclassification of the \$800,000 balance currently designated as internally restricted within the Premises Fund to Unrestricted as there are no specific planned activities for this fund.

MOVED BY: Lucy Kloosterhuis

SECONDED BY: Mary Egan

THAT the Board approve the reclassification of the Internally Restricted Premises Fund as Unrestricted.

CARRIED

10.0 Governance Committee

10.1 Strategic Planning Process

Kara Machado stated that the College is initiating a strategic planning process to develop its next multi-year strategic plan. It recommends structured Board engagement, evidence-informed decision-making, consultations with interested parties, and the use of an external consulting firm to guide the process. The Registrar & CEO presented on the purpose, guiding principles, the roles and responsibilities of participants, as well as the phases and timeline to complete the strategic planning process.

MOVED BY: Kara Machado

SECONDED BY: Adrian Malcolm

THAT the Board receive the proposed strategic planning process.

CARRIED

11.0 Committee Appointments and Reappointments

11.1 Public Director Appointments

Bibi Azim recused herself for this item and left the meeting. The Registrar & CEO advised that the Minister of Health 1) appointed Bibi Azim to the Board of Directors for a three-year term, effective March 26, 2026, and 2) reappointed Vincent Samuel to the Board of Directors for a three-year term, effective April 30, 2026. The Executive Committee met on April 22, 2026, and appointed Ms. Azim to the Governance and Quality Assurance Committees, and again on May 28, 2026, and appointed Mr. Samuel to the Finance & Audit Committee and reappointed him to the Registration Committee. The Board was asked to ratify these committee appointments. The motions were amended to remove the words "for a three-year term".

MOVED BY: Tina Siemens

SECONDED BY: Pathik Shukla

THAT the Board ratify the appointment of Vincent Samuel to the Finance and Audit committee and his reappointment to the Registration Committee.

CARRIED

MOVED BY: Tina Siemens

SECONDED BY: Pathik Shukla

THAT the Board ratify the appointment of Bibi Azim to the Governance and Quality Assurance Committees.

CARRIED**11.2 Academic Appointment**

Mary Egan stated that her upcoming departure from the Board will create a vacancy for the Academic Appointee position. The chairs of the five occupational therapy university programs in Ontario are recommending the appointment of Dr. Mary Forhan to the Board. The Board was asked to consider this recommendation. The motion was amended to include the term and effective date.

MOVED BY: Mary Egan

SECONDED BY: Tina Siemens

THAT the Board appoint Dr. Mary Forhan as the Academic Representative on the Board for a three-year term, effective July 1, 2026.

CARRIED**11.3 Reappointments to the Inquiries, Complaints and Reports Committee**

Vaishali Prasad advised that the Executive Committee met on April 22, 2026, to consider the reappointments of two committee appointees whose terms would otherwise end on April 30, 2026. The Executive Committee reappointed Kellen Baldock and Sarah Dodds to the Inquiries, Complaints and Reports Committee (ICRC), each for a three-year term effective May 1, 2026. The Board was asked to ratify these reappointments.

MOVED BY: Vaishali Prasad

SECONDED BY: Lucy Kloosterhuis

THAT the Board ratify the reappointments of Sarah Dodds and Kellen Baldock to the Inquiries, Complaints and Reports Committee.

CARRIED**11.4 Committee Reappointments**

Julie Reinhart explained that several terms for committee appointees would end by June 30, 2026. All the appointees have expressed a willingness to be reappointed. The Nominations Committee reviewed committees' needs, member participation and overall committee effectiveness, and recommended the reappointment of Amanda Mowbray, Cassandra Boushey, Heather Jones, Sylvia Boddener and Bethany Brewin. As members of the Nominations Committee could not take part in decisions regarding their own reappointments, the Executive Committee reviewed their reappointments separately and recommended the reappointment of Jennifer Henderson, Peter Shenfield, and Greg Clarke. All the motions were amended to reflect an effective date

of July 1, 2026.

MOVED BY: Julie Reinhart

SECONDED BY: Vaishali Prasad

THAT the Board reappoint Amanda Mowbray as a committee appointee to the Patient Relations Committee for a three-year term, effective July 1, 2026.

THAT the Board reappoint Cassandra Boushey as a committee appointee to the Discipline Committee and the Fitness to Practise Committee for a three-year term, effective July 1, 2026.

THAT the Board reappoint Heather Jones as a committee appointee to the Discipline Committee and the Fitness to Practise Committee for a three-year term, effective July 1, 2026.

THAT the Board reappoint Sylvia Boddener as a committee appointee to the Discipline Committee and the Fitness to Practise Committee for a three-year term, effective July 1, 2026.

THAT the Board reappoint Bethany Brewin as a committee appointee to the Quality Assurance Subcommittee for a three-year term, effective July 1, 2026.

THAT the Board reappoint Jennifer Henderson as a committee appointee to the Nominations Committee for a three-year term, effective July 1, 2026.

THAT the Board reappoint Peter Shenfield as a committee appointee to the Nominations Committee for a three-year term, effective July 1, 2026.

THAT the Board reappoint Greg Clarke as a committee appointee to the Nominations Committee for a three-year term, effective July 1, 2026.

CARRIED

12.0 Environmental Scan

The Chair invited members to share updates on changes in systems and information of interest that impact the practice of occupational therapy.

13.0 Recognition of Outgoing Board Directions

Julie Reinhart and Allan Freedman expressed appreciation on behalf of the Board to outgoing Board members, Mary Egan and Lucy Kloosterhuis. They thanked them for their contributions and diligence over their many years of service on the Board and various committees. Mary and Lucy thanked the Board and staff for the opportunity to learn and grow professionally, and to serve the public.

14.0 Other Business**14.1 Board Meeting Evaluation for June 18, 2026**

The Chair invited members to complete the meeting evaluation for today's meeting.
The evaluation was circulated electronically.

15.0 Next Meetings

The next Board meetings are as follows:

- **Board Education Session/Strategic Planning:** Monday, October 19, 2026, 9:00 a.m. 4:00 p.m., Westin Harbour Castle Hotel, Toronto (in person only)
- **Board Meeting:** Tuesday, October 20, 2026, 9:00 a.m. – 3:30 p.m., at the College
- **Board Meeting:** Thursday, January 28, 2027, 9:00 a.m. – 3:30 p.m., at the College
- **Board Meeting & Officer Elections:** Thursday, March 25, 2027, 9:00 a.m. – 4:00 p.m., at the College
- **Board Meeting:** Thursday, June 17, 2027, 9:00 a.m. – 3:30 p.m., at the College

16.0 Adjournment

There being no further business, the meeting was adjourned at 2:05 p.m.

MOVED BY: Lucy Kloosterhuis

***THAT** the meeting be adjourned.*

CARRIED

APPENDIX 1: * Territorial Acknowledgement

The College of Occupational Therapists of Ontario (COTO) respectfully acknowledges that the organization's staff, provincial registrants, and Board of Directors live, work and play across the ancestral lands of many Indigenous peoples.

COTO's work takes place on traditional Indigenous territories across the province we now call Ontario. COTO's office, located in what is now known as Toronto, is situated on the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples. It is now home to many diverse First Nations, Inuit and Métis peoples. Toronto is covered by Treaty 13, which was signed with the Mississaugas of the Credit, and the Williams Treaties signed with multiple Mississaugas and Chippewa bands.

We honour and acknowledge the First Nations, Inuit and Métis, as the original stewards of the land. We remind ourselves of our responsibility to be accountable for our actions towards connecting with and creating more equitable, inclusive and respectful relationships with everyone who lives here. We are humbled as we reflect upon, and appreciate, the land on which we continue to gather and meet.

APPENDIX 2: Status of Implementation of Board Decisions

Board Meeting Date	Decisions	Current Status
June 18, 2026	THAT the Board reappoint Amanda Mowbray as a committee appointee to the Patient Relations Committee for a three-year term, effective July 1, 2026. THAT the Board reappoint Cassandra Boushey as a committee appointee to the Discipline Committee and the Fitness to Practise Committee for a three-year term, effective July 1, 2026. THAT the Board reappoint Heather Jones as a committee appointee to the Discipline Committee and the Fitness to Practise Committee for a three-year term, effective July 1, 2026. THAT the Board reappoint Sylvia Boddener as a committee appointee to the Discipline Committee and the Fitness to Practise Committee for a three-year term, effective July 1, 2026. THAT the Board reappoint Bethany Brewin as a committee appointee to the Quality Assurance Subcommittee for a three-year term, effective July 1, 2026. THAT the Board reappoint Jennifer Henderson as a committee appointee to the Nominations Committee for a three-year term, effective July 1, 2026. THAT the Board reappoint Peter Shenfield as a committee appointee to the Nominations Committee for a three-year term, effective July 1, 2026. THAT the Board reappoint Greg Clarke as a committee appointee to the Nominations Committee for a three-year term, effective July 1, 2026	Complete
June 18, 2026	THAT the Board ratify the reappointments of Sarah Dodds and Kellen Baldock to the Inquiries, Complaints and Reports Committee.	Complete
June 18, 2026	THAT the Board appoint Dr. Mary Forhan as the Academic Representative on the Board for a three-year term effective July 1, 2026.	Complete

Board Meeting Date	Decisions	Current Status
June 18, 2026	<i>THAT</i> the Board ratify the appointment of Vincent Samuel to the Finance and Audit committee for a three-year term and his reappointment to the Registration Committee for a second three-year term. <i>THAT</i> the Board ratify the appointment of Bibi Azim to the Governance and Quality Assurance committees for a three-year term.	Complete
June 18, 2026	<i>THAT</i> the Board receive the proposed strategic planning process.	Complete
June 18, 2026	<i>THAT</i> the Board approve the reclassification of the Internally Restricted Premises Fund as Unrestricted.	Complete
June 18, 2026	<i>THAT</i> the Board approve the FY2026-2027 Annual Operating Budget, as presented.	Complete
June 18, 2026	<i>THAT</i> the Board approve the proposed Code of Ethics, 2026 and Guide to the Code of Ethics.	Complete
June 18, 2026	<i>THAT</i> the Board receive the proposed 2026-2027 Board Workplan.	Complete
March 26, 2026	<i>THAT</i> the Board approve the revised Language Fluency Requirement Registration Policy.	Complete
March 26, 2026	<i>THAT</i> the Board appoint Wesam Al Ghazawi to the Inquiries, Complaints and Reports Committee for a three-year term, commencing March 27, 2026. <i>THAT</i> the Board appoint Sarah Waite to the Quality Assurance Subcommittee for a three-year term, commencing March 27, 2026.	Complete
March 26, 2026	<i>THAT</i> the Board retire the previous governance policies which will no longer be effective upon approval of the new Governance Manual.	Complete
March 26, 2026	<i>THAT</i> the Board approve the revised Governance Manual as amended following editorial review, including today's change.	Complete

Board Meeting Date	Decisions	Current Status
March 26, 2026	<i>THAT</i> the Board review the Annual Board Evaluation Summary and approve the action plan	Complete
March 26, 2026	<i>THAT</i> the Board receive the investment report.	Complete
March 26, 2026	<i>THAT</i> the Board receive the FY2025-2026 Q3 Financial Report, as presented.	Complete

EXECUTIVE COMMITTEE MINUTES

DATE: Friday, August 14, 2026 **TIME:** 8:00 a.m. to 9:00 a.m.

In Attendance:

DIRECTORS:

Neelam Bal, *Chair*
Allan Freedman
Adrian Malcolm
Tina Siemens

STAFF:

Gillian Slaughter, *Registrar & CEO*

GUESTS:

REGRETS:

1.0 Welcome and Call to Order

Chair Neelam Bal welcomed everyone and called the meeting to order at 8:04 a.m. The Chair asked and the Executive Committee agreed that the Committee conduct the meeting by agreement, instead of formal motions.

2.0 Public Protection Mandate

The Chair stated that the role of the Board is to make honourable and ethical decisions in the best interest of the public.

3.0 Declaration of Conflict of Interest

The Chair called for declarations of conflict of interest. None were made.

4.0 Approval of Agenda

The Chair called for changes to the agenda. None were reported and the agenda was approved as presented by the Committee.

THAT the agenda be approved as amended.

CARRIED

5.0 Executive Committee Feedback about the Registrar & CEO Performance Review Process

The Executive Committee discussed the feedback about the performance review process. No concerns were raised.

6.0 Proposed Revisions to Policy 8.3 - Performance Evaluation for Registrar & CEO

The Registrar presented an environmental scan of comparable policies at other Ontario regulators about Registrar & CEO performance evaluations and introduced two policy options for the Executive Committee to consider. The Executive Committee considered the two options and recommended that the Registrar modify the second option to include (a) requests for feedback from all Board members, (b) a mid-term report by the Registrar & CEO about their performance to the Executive Committee and (c) the option of a more rigorous performance evaluation and competency assessment of a new Registrar & CEO for the first few years after their employment commences.

THAT the existing Policy 8.3 – Performance Evaluation for Registrar & CEO be amended as directed by the Executive and returned to the next Committee meeting for review.

CARRIED

7.0 Move In Camera

The Chair called for the meeting to move *in camera* to discuss a confidential human resources matter.

MOVED BY: Allan Freedman

SECONDED BY: Adrian Malcolm

THAT Executive move in camera to discuss a confidential human resources matter.

CARRIED

8.0 Move Out of In Camera

The Chair called for the meeting to move out of camera.

MOVED BY: Allan Freedman

SECONDED BY: Adrian Malcolm

THAT Executive move out of camera.

CARRIED

9.0 Next Meetings

Tuesday, September 22, 2026, 1:00 p.m. – 5:00 p.m.

Tuesday, January 12, 2027, 1:00 p.m. – 4:00 p.m.

10.0 Adjournment

There being no further business, the meeting was adjourned at 9:01 a.m.

MOVED BY: Adrian Malcolm

THAT the meeting be adjourned.

CARRIED

EXECUTIVE COMMITTEE MINUTES

DATE: Thursday, May 28, 2026 **TIME:** 2:00 p.m. – 5:00 p.m. via zoom

In Attendance:

MEMBERS:

Neelam Bal, *Chair*
Allan Freedman
Adrian Malcolm
Tina Siemens

GUESTS:

STAFF:

Gillian Slaughter, *Registrar & CEO*
Suzanne MacGillivray, *Practice Associate, Scribe*

REGRETS:

N/A

1.0 Call to Order

Chair Neelam Bal welcomed everyone and called the meeting to order at 2:02 p.m.

2.0 Public Protection Mandate

The Chair reminded members that the role of the Committee is to make honourable and ethical decisions in the best interests of the public.

3.0 Territorial Acknowledgement*

The Chair asked if members had an opportunity to read and reflect on the Territorial Acknowledgement statement (Appendix 1) and everyone replied that they had.

4.0 Declaration of Conflict of Interest

The Chair asked if there were any conflicts of interest regarding today's agenda. No conflicts were declared.

5.0 Approval of Agenda

The Chair stated that the meeting would follow an informal decision-making model and that she would not call for movers or seconders for motions. There were no objections raised by the Committee.

The Chair asked if there were any changes to be made to the agenda. No changes were requested, and the agenda was approved as presented.

***THAT** Executive approve the draft Executive meeting agenda of May 28, 2026.*

CARRIED

6.0 Executive Committee Terms of Reference

The Chair stated that the Committee's terms of reference are provided with meeting materials as a reminder of the Committee's mandate and encouraged members to review it prior to meetings.

7.0 Approval of Draft Minutes

7.1 Draft Executive Minutes of April 22, 2026

The Chair called for edits to the draft minutes of March 5, 2026. None were reported and the minutes were approved as presented.

***THAT** Executive approve the draft Executive Minutes of April 22, 2026.*

CARRIED

8.0 Registrar's Report

8.1 Registrar's Verbal Update

Update about Health Regulation:

The Registrar gave a verbal update about expanding scopes of practice announced by the Ministry of Health for various professions such as chiropractors, physiotherapists, and speech language pathologists to order certain scans (diagnostic ultrasound and x-rays). She updated the Committee about the scope of practice changes for pharmacists permitting the administration of specific vaccines, as well as assessing and prescribing for several diseases and ailments.

Meaningful Engagement:

The Registrar provided several updates about public engagement including the College's clinic campaign (complete with brochures and postcards); the fact sheets developed in 10 languages for "What to expect from your occupational therapist" and available for download on coto.org; and the News Canada campaign which included radio spots and articles and had a reach of 11.5 million people to date. She spoke about the free 90-minute webinar the College was preparing to co-host with the Colleges of Physiotherapists of Ontario and the College of Kinesiologists of Ontario on June 24 about strategies registrants could use to build a trauma-informed practice.

System Impact:

The Registrar gave highlights of the ACOTRO Board meeting on May 11-12, 2026, as well as the CAOT National Conference she and several College staff attended in Montreal on May 13-15, 2026. She noted that Elinor Larney, the former Registrar & CEO of the College, was the 2026 recipient of the CAOT's Award for Leadership in Occupational Therapy. The Registrar also discussed the CLEAR Toronto Symposium, May 14, 2026 that she and Stamatis Kefalianos attended, and at which she co-presented about "As of Right" labour mobility and implementing reform.

Performance and Accountability:

Lastly, she updated the Committee about the recruitment for the Director, Registration and Quality Assurance, and the College's work to address a few challenges with its database and portal during the last few days of the annual renewal cycle.

8.2 Risk Management Report

The Committee reviewed the Risk Management Report for the past quarter. No new risks were identified, and the risk statuses remained the same. The Executive recommended that the Board receive the Risk Management Report.

***THAT** Executive recommend the Board receive the Risk Management Report.*

CARRIED

8.3 FY26-27 Draft Annual Operating Budget

The Committee reviewed the draft annual operating budget for FY2026-2027 for information.

9.0 Business Arising

9.1 Committee Work Plan

The Registrar reviewed the status of items on the 2025-2026 work plan with Executive and finalized the 2025-2026 work plan accordingly.

9.2 Executive Meeting Evaluation Reports for March 5 and April 22, 2026

The Committee reviewed the feedback provided on the March 5 and April 22, 2026 meetings and held a short discussion.

9.3 Draft Plan for Strategic Planning Day – October 19, 2026

The Registrar provided a verbal update regarding topics and potential speakers for the Board's strategic planning day in October.

9.4 Code of Ethics Consultation

Executive reviewed the results of the Code of Ethics (Code) consultation and the proposed changes to the Code and the Guide to Ethical Practice (Guide). The Committee approved the Code and the Guide for Board review.

THAT the Executive Committee approve the proposed Code of Ethics, 2026 and Guide to the Code of Ethics for Board review.

CARRIED

9.5 Reappointments – Nominations Committee

Executive agreed to recommend to the Board the reappointments of Jennifer Henderson, Peter Shenfield and Greg Clarke to the Nominations Committee as committee appointees for a second three-year term, effective July 1, 2026.

THAT the Executive Committee recommend to the Board the reappointment of Jennifer Henderson as a professional committee appointee on the Nominations Committee for a second three-year term, effective July 1, 2026.

THAT the Executive Committee recommend to the Board the reappointment of Peter Shenfield as a community appointee on the Nominations Committee for a second three-year term, effective July 1, 2026.

THAT the Executive Committee recommend to the Board the reappointment of Greg Clarke as a community appointee on the Nominations Committee for a second three-year term, effective July 1, 2026.

CARRIED

9.6 Reappointments – Vincent Samuel

The Executive Committee discussed the appointment of Vincent Samuel to the Finance and Audit Committee (FAC) and Vincent's reappointment to the Registration Committee. The Executive agreed to recommend to the Board Vincent's appointment to the FAC for a three-year term, and his reappointment to the Registration Committee for a second three-year term, effective May 28, 2026.

THAT the Executive Committee recommend to the Board the appointment of Vincent Samuel to the Finance and Audit committee for a three-year term, and his reappointment to the Registration Committee for a second three-year term, effective May 28, 2026.

CARRIED

9.7 Board Meeting Evaluation Report for March 26, 2026

Executive reviewed the feedback for the March 26, 2026 Board Meeting and held a short discussion.

9.8 Draft Board Agenda for June 18, 2026

Executive reviewed the draft Board Officer Elections Minutes for March 26, 2026.

10.0 In Camera Session (3:00 – 3:30)

The Chair called for the meeting to move in camera to discuss a confidential HR matter.
Suzanne MacGillivray left the meeting.

MOVED BY: Adrian Malcolm

SECONDED BY: Allan Freedman

***THAT** Executive move in camera to approve to discuss a confidential HR matter.*

CARRIED

MOVED BY: Allan Freedman

SECONDED BY: Adrian Malcolm

***THAT** Executive move out of camera.*

CARRIED

11.0 Next Meeting

The next meeting is to be determined.

12.0 Adjournment

There being no further business, the meeting was adjourned at 4:55 p.m.

APPENDIX 1: * Territorial Acknowledgement

The College of Occupational Therapists of Ontario (COTO) respectfully acknowledges that the organization's staff, provincial registrants, and Board of Directors live, work and play across the ancestral lands of many Indigenous peoples.

COTO's work takes place on traditional Indigenous territories across the province we now call Ontario. COTO's office, located in what is now known as Toronto, is situated on the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples. It is now home to many diverse First Nations, Inuit and Métis peoples. Toronto is covered by Treaty 13, which was signed with the Mississaugas of the Credit, and the Williams Treaties signed with multiple Mississaugas and Chippewa bands.

We honour and acknowledge the First Nations, Inuit and Métis, as the original stewards of the land. We remind ourselves of our responsibility to be accountable for our actions towards connecting with and creating more equitable, inclusive and respectful relationships with everyone who lives here. We are humbled as we reflect upon, and appreciate, the land on which we continue to gather and meet.

FINANCE AND AUDIT COMMITTEE MINUTES

DATE: August 18, 2026

TIME: 9:00 a.m. to 11:00 a.m. virtual meeting

In Attendance:

DIRECTORS:

Allan Freedman, *Chair*
Lucy Kloosterhuis
Kara Machado
Thuy Luong
Pathik Shukla
Vincent Samuel

GUESTS:

OBSERVERS:

None

REGRETS:

None

STAFF:

Gillian Slaughter, Registrar & CEO
Seema Singh-Roy, Chief Financial and Operating Officer
Grace Jacob, Accounting and Payroll Specialist, *Scribe*

1.0 Call to Order

The Chair Allan Freedman welcomed everyone and called the meeting to order at 9:00 a.m.

2.0 Public Protection Mandate

The Committee members were reminded of the public protection mandate of the College.

3.0 Territorial Acknowledgement*

The Chair asked if any member would like to read the Territorial Acknowledgement aloud. Kara Machado proceeded to read the Territorial Acknowledgement to the Committee, as provided in Appendix 1.

4.0 Declaration of Conflict of Interest

The Chair asked if members had a conflict of interest to declare. None was reported.

5.0 Committee Terms of Reference

The Chair highlighted the importance of all Committee members understanding the Finance and Audit terms of reference and being aware of the key responsibilities essential to fulfilling the Committee's mandate.

6.0 Approval of Agenda**6.1 Agenda for August 18, 2026**

The Chair called for changes to the agenda. None were made.

MOVED BY: Pathik Shukla

SECONDED BY: Kara Machado

***THAT** the agenda be approved as presented.*

CARRIED

7.0 Approval of Minutes**7.1 Draft Finance and Audit Minutes of May 20, 2026**

The Chair asked if members of the Committee had any additions or changes to the draft minutes of May 20, 2026.

MOVED BY: Thuy Luong

SECONDED BY: Kara Machado

***THAT** the draft Finance and Audit Committee minutes of May 20 2026, be approved as presented.*

CARRIED

8.0 Verbal Report

Seema informed the Committee that the draft audited financial statements would be reviewed at the meeting and noted that the audit process had proceeded smoothly overall.

Seema also advised the committee that Jacklyn Pearce assumed the role of Director of Registration and Quality Assurance in August 2026.

9.0 Committee Mandate and Work Plan**9.1 Committee Mandate and Annual Work Plan Review**

Seema reminded the committee that it is a non-statutory Committee, with a mandate to assist the Board in fulfilling its obligations related to financial planning and reporting, internal controls, investments and policies, as outlined in the Committee's work plan.

10.0 Audited Financial Statements**10.1 Review of draft audited financial statements**

Seema provided an overview of the draft audited financial statements prepared by Hilborn LLP, highlighting key areas and responding to questions from committee members. She encouraged committee members to raise additional questions or seek clarification from the auditors at the Finance and Audit Committee meeting scheduled for September 22, 2026, when the auditors would be present.

11.0 Finance Update**11.1 FY25/26 Q4 Financial Summary Report**

Seema provided an overview of the FY25/26 Q4 results compared to budget, highlighted key factors contributing to the surplus of revenues over expenses, and responded to questions from Committee members.

12.0 Internal Controls**12.1 Review of Internal Control Matrix**

Seema informed the Committee that the internal controls matrix outlines the processes used by the College to mitigate risk and is reviewed and updated annually to reflect changes in processes or employee roles. The Chair recommended that at an upcoming Finance and Audit Committee meeting, members undertake a more detailed review of each process to ensure a thorough understanding and confirm that the controls meet the Committee's expectations for the College.

13.0 Finance and Audit Committee Evaluation Results – May 20, 2026 Meeting**13.1 May 20, 2026 Committee Meeting Evaluation Results**

The Chair of the Committee presented the Committee Evaluation results from the May 20, 2026 meeting to the members, noting that the feedback was positive overall and welcomed feedback from members to improve the meetings.

14.0 Other Business

No other business was discussed at the meeting.

15.0 Next Meetings

The next Finance and Audit meeting is scheduled for September 22, 2026.

16.0 Adjournment

There being no further business, the meeting was adjourned at 9:51 a.m.

MOVED BY: Lucy Kloosterhuis

THAT the meeting be adjourned.

CARRIED

APPENDIX

*** Territorial Acknowledgement**

The College of Occupational Therapists of Ontario (COTO) respectfully acknowledges that the organization's staff, provincial registrants, and Board of Directors live, work and play across the ancestral lands of many Indigenous peoples.

COTO's work takes place on traditional Indigenous territories across the province we now call Ontario. COTO's office, located in what is now known as Toronto, is situated on the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples. It is now home to many diverse First Nations, Inuit and Métis peoples. Toronto is covered by Treaty 13, which was signed with the Mississaugas of the Credit, and the Williams Treaties signed with multiple Mississaugas and Chippewa bands.

We honour and acknowledge the First Nations, Inuit and Métis, as the original stewards of the land. We remind ourselves of our responsibility to be accountable for our actions towards connecting with and creating more equitable, inclusive and respectful relationships with everyone who lives here. We are humbled as we reflect upon, and appreciate, the land on which we continue to gather and meet.

FINANCE AND AUDIT COMMITTEE MINUTES

DATE: May 20, 2026

TIME: 9:00 a.m. to 11:00 a.m. virtual meeting

In Attendance:

DIRECTORS:

Allan Freedman, *Chair*
Lucy Kloosterhuis
Kara Machado
Thuy Luong
Pathik Shukla

GUESTS:

Blair MacKenzie, Hilborn LLP
Usman Paracha, Hilborn LLP

OBSERVERS:

None

REGRETS:

None

STAFF:

Gillian Slaughter, Registrar & CEO
Seema Singh-Roy, Chief Financial and Operating Officer
Grace Jacob, Accounting and Payroll Specialist, *Scribe*

1.0 Call to Order

The Chair Allan Freedman welcomed everyone and called the meeting to order at 9:00 a.m.

2.0 Public Protection Mandate

The Committee members were reminded of the public protection mandate of the College.

3.0 Territorial Acknowledgement*

The Chair invited members to silently read the Territorial Acknowledgement (Appendix 1)

4.0 Declaration of Conflict of Interest

The Chair asked if members had a conflict of interest to declare. None was reported.

5.0 Committee Terms of Reference

The Chair highlighted the importance of all Committee members understanding the Finance and Audit terms of reference and being aware of the key responsibilities essential to fulfilling the Committee's mandate.

6.0 Approval of Agenda**6.1 Agenda for May 20, 2026**

The Chair called for changes to the agenda. None were made.

MOVED BY: Thuy Luong

SECONDED BY: Lucy Kloosterhuis

***THAT** the agenda be approved as presented.*

CARRIED

7.0 Approval of Minutes**7.1 Draft Finance and Audit Minutes of March 16, 2026**

The Chair asked if members of the Committee had any additions or changes to the draft minutes of March 16, 2026.

MOVED BY: Lucy Kloosterhuis

SECONDED BY: Thuy Luong

***THAT** the draft Finance and Audit Committee minutes of March 16, 2026, be approved as presented.*

CARRIED

8.0 Pre-Audit**8.1 Pre-audit meeting with Hilborn LLP**

Blair MacKenzie provided an overview of the purpose of the annual audit and described the roles of the parties in the process. Usman Paracha presented the pre-audit communication, detailing the stages and activities scheduled for the upcoming audit.

9.0 Orientation**9.1 Finance and Audit Committee Orientation**

Seema presented the orientation slides outlining the work and responsibilities of the Committee.

10.0 Committee Mandate and Work Plan**10.1 Draft FY26/27 Annual Work Plan**

Seema presented the draft FY26/27 Annual Work Plan and asked the Committee members if they had any questions.

11.0 Verbal Report

Seema informed the Committee that the FY26/27 Annual Operating Budget would be presented at the meeting and that the College is preparing for its fiscal year-end. The Committee was also advised that the recruitment process for the Program Director position has commenced following Kimberly Woodland's retirement.

12.0 Finance Update**12.1 FY26/27 Annual Operating Budget**

Seema presented the FY26/27 Annual Operating Budget to the Committee members and addressed any questions.

MOVED BY: Kara Machado

SECONDED BY: Pathik Shukla

***THAT** the FY26/27 Annual Operating Budget be forwarded to the Board for approval.*

CARRIED

13.0 Reserve Fund Reclassification**13.1 Reclassification of the Internally Restricted Premises Fund to Unrestricted Funds**

Seema presented the rationale for reclassifying the Internally Restricted Premises Fund to Unrestricted Funds, noting that no future capital or facilities-related obligations are anticipated. The Committee was advised that, as part of the FY24/25 audit process, the external auditors, Hilborn LLP, recommended a review of the Premises Fund to assess its continued appropriateness and alignment with the College's current financial position and operational needs.

MOVED BY: Thuy Luong

SECONDED BY: Lucy Kloosterhuis

THAT the Committee recommends the Board approve the reclassification of the Internally Restricted Premises Fund as Unrestricted.

CARRIED

14.0 Finance and Audit Committee Evaluation Results – March 16, 2026 Meeting

14.1 March 16, 2026 Committee Meeting Evaluation Results

Seema presented the Committee Evaluation results from the March 16, 2026 meeting to the Committee, noting that the feedback was very positive and that members consider the meetings and supporting material to be effective.

15.0 Next Meetings

The next Finance and Audit meeting is scheduled for August 18, 2026.

16.0 Adjournment

There being no further business, the meeting was adjourned at 10:00 a.m.

MOVED BY: Pathik Shukla

SECONDED BY:

THAT the meeting be adjourned.

CARRIED

APPENDIX*** Territorial Acknowledgement**

The College of Occupational Therapists of Ontario (COTO) respectfully acknowledges that the organization's staff, provincial registrants, and Board of Directors live, work and play across the ancestral lands of many Indigenous peoples.

COTO's work takes place on traditional Indigenous territories across the province we now call Ontario. COTO's office, located in what is now known as Toronto, is situated on the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples. It is now home to many diverse First Nations, Inuit and Métis peoples. Toronto is covered by Treaty 13, which was signed with the Mississaugas of the Credit, and the Williams Treaties signed with multiple Mississaugas and Chippewa bands.

We honour and acknowledge the First Nations, Inuit and Métis, as the original stewards of the land. We remind ourselves of our responsibility to be accountable for our actions towards connecting with and creating more equitable, inclusive and respectful relationships with everyone who lives here. We are humbled as we reflect upon, and appreciate, the land on which we continue to gather and meet.

GOVERNANCE COMMITTEE MINUTES

DATE: Tuesday, June 23, 2026 **TIME:** 1:00 p.m. to 4:00 p.m. *via Zoom*

In Attendance:

MEMBERS:

Neelam Bal, *Chair*
 Mary Egan (items 1.0-8.0)
 Lucy Kloosterhuis
 Vaishali Prasad
 Pathik Shukla

STAFF:

Gillian Slaughter, Registrar & CEO
 Stamatis Kefalianos, Director of Regulatory Affairs &
 Professional Conduct
 Andjelina Stanier, Executive Assistant, *Scribe*

GUESTS:

N/A

REGRETS :

Bibi Azim
 Julie Reinhart

1.0 Call to Order

Chair Neelam Bal welcomed everyone and called the meeting to order at 1:07 p.m. She noted that the meeting would follow an informal decision-making model.

2.0 Public Protection Mandate

The Chair reminded members that the purpose of the committee is to make honourable and ethical decisions in the best interest of the public.

3.0 Territorial Acknowledgement

The Chair asked if members were familiar and comfortable with the information in the Territorial Acknowledgement (Appendix 1). All members confirmed that they were.

4.0 Declaration of Conflict of Interest

The Chair called for declarations of conflicts of interest related to the agenda. No conflicts were declared.

5.0 Approval of Agenda

The Chair called for changes to the agenda. The date in the motion for the draft meeting minutes was corrected and the agenda was approved as amended.

6.0 Governance Committee Terms of Reference

The Chair noted that the committee's terms of reference are included in the meeting materials as a reference document and encouraged members to review them in preparation for meetings.

7.0 Approval of Draft Minutes

The Chair called for edits or other changes to the draft minutes of March 11, 2026. None were reported and the minutes were approved as presented.

8.0 Committee Orientation

Stamatis Kefalianos facilitated the committee orientation session and responded to members' questions.

9.0 Board Director Mentoring Framework - Pilot

Stamatis advised that the framework for a Board mentoring pilot program has been developed in response to the committee's direction at its previous meeting. Following discussion, the committee agreed to implement the mentoring program as a one-year pilot for newly appointed Board Directors and any other interested Directors. The Committee agreed that the pilot will be evaluated and refined as appropriate before being presented to the Board for final approval. Discussion included the following considerations:

- Establishing clear roles, expectations, and objectives of mentors and mentees
- Conducting quarterly check-ins to assess participants' experiences, identify opportunities for improvement, and provide additional education where appropriate.
- Ensuring mentoring process supports orientation and development without influencing Board decision-making
- Developing an evaluation process to assess the effectiveness of the program
- Confirming that the formal mentoring program does not replace or discourage informal relationships that may develop naturally
- Reinforcing that discussions between mentors and mentees should not limit or influence open, independent discussion during Board meetings
- Maintaining appropriate confidentiality within the mentoring relationship
- Pairing mentors and mentees from the appropriate category: i.e. public member with public member, professional OT with professional OT.
- Developing a brief guidance document outlining the purpose, expectations, and structures of the mentoring program
- Establishing a process for ending or reassigning mentoring relationships that are no longer beneficial, including identifying the Board Chair or Registrar as points of contact should concerns arise.

10.0 Business Arising**10.1 Governance Developments at the Ontario College of Pharmacists (OCP) and the Real Estate Council of Ontario (RECO)**

Stamatis updated the committee on significant governance reviews and reforms recently undertaken by the OCP and RECO. COTO is following these developments closely to identify governance themes that may be relevant to the College's own governance modernization efforts. Overall, while many of the governance themes emerging from both reviews are already reflected in COTO's modernization efforts, they do provide a good opportunity to reflect on whether additional enhancements are warranted as governance expectations evolve. A discussion was held and Stamatis and the Registrar responded to questions.

10.2 Debrief about HPRO Governance Conference on May 1, 2026

The Chair and Stamatis provided a verbal update on key takeaways from the HPRO Governance Conference. They noted the College's governance practices are well aligned with current best practices. Conference sessions addressed topics including case law relevant to professional regulators, conflict of interest, and consensus-based decision making.

10.3 Environmental Scan

The Chair invited members to share general interest items related to governance. Stamatis advised that other colleges have now completed their third party review of their boards and the findings will be reported on in their next College Performance Measurement Framework (CPMF). Stamatis will share the findings for discussion at a future meeting.

10.4 Meeting Evaluation Report for March 11, 2026

The Chair reported that feedback for the March 11 meeting was positive overall, but the sample size was very low. She encouraged members to take the time to complete the meeting evaluation immediately following a meeting.

11.0 Next Meeting

The next meeting will be scheduled for mid-September.

12.0 Adjournment

There being no further business, the meeting was adjourned at 2:55 p.m.

APPENDIX 1: *Territorial Acknowledgement

The College of Occupational Therapists of Ontario (COTO) respectfully acknowledges that the organization's staff, provincial registrants, and Board of Directors live, work and play across the ancestral lands of many Indigenous peoples.

COTO's work takes place on traditional Indigenous territories across the province we now call Ontario. COTO's office, located in what is now known as Toronto, is situated on the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples. It is now home to many diverse First Nations, Inuit and Métis peoples. Toronto is covered by Treaty 13, which was signed with the Mississaugas of the Credit, and the Williams Treaties signed with multiple Mississaugas and Chippewa bands.

We honour and acknowledge the First Nations, Inuit and Métis, as the original stewards of the land. We remind ourselves of our responsibility to be accountable for our actions towards connecting with and creating more equitable, inclusive and respectful relationships with everyone who lives here. We are humbled as we reflect upon, and appreciate, the land on which we continue to gather and meet.

APPENDIX 2: Committee Decisions & Action Items

Meeting Date	Decisions & Action Items	Current Status
June 23, 2026	Proceed with implement the pilot program for one year for the new Board Directors and any other Directors who may be interested.	Ongoing
March 11, 2026	Proceed with developing a mentorship program	Ongoing
March 11, 2026	Proceed with recommending to the Board the approval of the revised Governance Manual, and that the previous governance policies be retired	Complete

GOVERNANCE COMMITTEE MINUTES

DATE: Wednesday, March 11, 2026 **TIME:** 1:00 p.m. to 4:00 p.m. *via Zoom*

In Attendance:

MEMBERS:

Neelam Bal, *Chair*
Christine Funk
Julie Reinhart
Pathik Shukla

STAFF:

Gillian Slaughter, Registrar & CEO
Stamatis Kefalianos, Director of Regulatory Affairs
Andjelina Stanier, Executive Assistant, *Scribe*

GUESTS:

REGRETS :

Mary Egan
Vincent Samuel

1.0 Call to Order

Chair Neelam Bal welcomed everyone and called the meeting to order at 1:12 p.m. She stated that the meeting would follow an informal decision-making model.

2.0 Public Protection Mandate

The Chair stated that the purpose of the committee is to make honourable and ethical decisions in the best interest of the public.

3.0 Territorial Acknowledgement

The Chair asked if members were familiar and comfortable with the information in the Territorial Acknowledgement (Appendix 1). Everyone responded that they were.

4.0 Declaration of Conflict of Interest

The Chair called for conflicts of interest related to the agenda. None were declared.

5.0 Approval of Agenda

The Chair called for changes to the agenda. A correction to the agenda related to the date of the November 19, 2025, meeting minutes was noted and the agenda was approved as amended.

6.0 Governance Committee Terms of Reference

The Chair stated that this committee's terms of reference were included as a resource and for review prior to the meeting

7.0 Approval of Draft Minutes

The Chair called for edits or other changes to the draft minutes of November 19, 2025. None were reported and the minutes were approved as presented.

8.0 Governance Manual

Stamatis Kefalianos advised that the editorial review of the Governance Manual is now complete. The purpose for the review was to ensure consistency of terminology, improve clarity and flow, and ensure internal alignment across all the policies. Plain language and inclusive language principles were applied consistent with the College's style guide, which did not alter the substantive intent of any policy previously approved by the Board. The Committee approved the revised Governance Manual, as amended and with no additional changes, and agreed to recommend the Board approve the Governance Manual at its next meeting. The Committee also agreed to recommend that the previous governance policies be retired and no longer effective. Staff will develop a policy review cycle to bring forward at the next meeting, to ensure all the policies remain up to date and align with best practices.

9.0 Mentoring Program for Directors

Stamatis advised that the College currently has no formal Board mentorship program or policy. A recent environmental scan of other regulatory bodies indicates that while mentorship programs are a common practice, there are notable differences in approach. Some follow a formal policy model, while others a more informal approach integrating mentoring into their other processes (i.e. orientation) or imbedding it into other policies (i.e. role expectations). The Committee agreed that a mentorship program at the College would greatly benefit new directors and recommended an informal and voluntary (for both mentor and mentee) program be developed to include a suggested schedule for meetings and discussion topics and that it be implemented during the first year of a new director's term. The Board Chair and Registrar should collaborate to select the appropriate mentor for each new director. The Committee advised that staff work to develop and implement a pilot program beginning with the two newly elected directors at their Board Orientation on March 25, 2026. The Committee agreed to assess the pilot at a future date and provide guidance on formalizing a policy to form part of the Governance Manual. Final Board approval will be required. The topic of mentorship was added to the list of potential Board education topics.

10.0 Annual Governance Committee Evaluation Results

The chair stated that feedback for the Annual Governance Committee Evaluation was generally very positive with no concerns raised. Committee members are satisfied with how the committee is run and the work that has been achieved over the past year.

11.0 Environmental Scan

The Chair invited members to share general interest items related to governance. Stamatis stated he is monitoring the Ontario College of Pharmacists and anticipates there will be more to share at the next meeting about their latest governance report learnings.

12.0 Next Meeting

The next meeting date will be determined once the committee has been reconstituted following the March Board meeting.

13.0 Adjournment

There being no further business, the meeting was adjourned at 2:55 p.m.

APPENDIX 1: *Territorial Acknowledgement

The College of Occupational Therapists of Ontario (COTO) respectfully acknowledges that the organization's staff, provincial registrants, and Board of Directors live, work and play across the ancestral lands of many Indigenous peoples.

COTO's work takes place on traditional Indigenous territories across the province we now call Ontario. COTO's office, located in what is now known as Toronto, is situated on the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples. It is now home to many diverse First Nations, Inuit and Métis peoples. Toronto is covered by Treaty 13, which was signed with the Mississaugas of the Credit, and the Williams Treaties signed with multiple Mississaugas and Chippewa bands.

We honour and acknowledge the First Nations, Inuit and Métis, as the original stewards of the land. We remind ourselves of our responsibility to be accountable for our actions towards connecting with and creating more equitable, inclusive and respectful relationships with everyone who lives here. We are humbled as we reflect upon, and appreciate, the land on which we continue to gather and meet.

APPENDIX 2: Committee Decisions & Action Items

Meeting Date	Decisions & Action Items	Current Status
March 11, 2026	Proceed with developing a mentorship program	Ongoing
March 11, 2026	Proceed with recommending to the Board the approval of the revised Governance Manual, and that the previous governance policies be retired	Ongoing
November 19, 2025	Proceed with editorial review of the Governance Manual	Complete
May 16, 2025	New <i>Committee Assessment and Evaluation</i> Policy to go to the Board for final approval	Complete

COTO Board Work Plan 2026-2027

CONSENT AGENDA ITEM 6.0 9/9

Category	Item	Responsibility	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Strategic Plan	Review progress on strategic objectives	Board	B				B			B		B		
	Develop 2027-2030 strategic plan	EC / Board					EC/ B			EC / B		EC / B		
Finance	Approve annual budget	Board	FAC / B											
	Review quarterly unaudited statements	FAC / Board					FAC / B			FAC / B		FAC / B		
	Approve audited financial statements	Board					FAC / B							
	Review 5-year financial forecast	FAC / Board								FAC / B				
	Review investment portfolio	FAC / Board										FAC / B		
Registrar and CEO	Registrar's Report	EC / Board	EC / B				EC / B			EC / B		EC / B		
	Review quarterly performance reports	Board	B				B			B		B		
	Review risk management report	EC / Registrar	EC / B				EC / B			EC / B		EC / B		
	Fair Registration Practices Report	Board	B											
	CPMF Report	Board										B		
	Registrar performance appraisal	Chair & Vice Chair	Chair / VC											
	Review performance goals for Registrar and CEO	EC	EC			EC				EC		EC		
	Review policies for Registrar's performance review and succession planning	EC / Board					EC			B				
Governance	Review Governance Manual	GC / Board				GC	B		GC	B				
	Board Mentorship Program	GC / Board	B									GC/ B		
	By-law housekeeping amendments	GC / Board				GC	B		GC	B				
	Board Evaluation Report	GC / Board										GC / B		
	Election of Executive	Board										B		
	Committee Appointments/Reappointments	NC / EC / Board	EC/ NC / B							NC / B		NC / B		
	Review Annual Report	EC/Board					EC / B							
	Orientation	Board	B											

Legend

B = Board

EC = Executive Committee

FAC = Finance and Audit Committee

GC = Governance Committee

Chair / VC = Board Chair & Vice Chair

NC = Nominations Committee

BOARD MEETING BRIEFING NOTE

Date: October 20, 2026

From: Finance and Audit Committee

Subject: Fiscal Year 2025/2026, Audited Financial Statements

Recommendation:

THAT the Board approve the Audited Financial Statements for the fiscal year ended May 31, 2026, as presented.

Issue:

The Board is asked to review and approve the annual Audited Financial Statements of the College.

Link to Strategic Plan:

This aligns under Performance and Accountability.

The College maintains strong corporate and governance structures and fosters a culture of continuous improvement.

4.1 Ensures College governance is proactive, effective, competency-based, and accountable.

Why this is in the Public Interest:

As a self-regulated profession, enhancing accountability, demonstrating stewardship, and providing valuable information publicly will help to build public trust, ideally helping the College to continue to excel as a regulator protecting the public through its operations and programs.

Things to consider when reviewing the Audited Financial Statements:

- The independent auditor's report and audit opinion, including any matters brought to the Board's attention.
- The College's overall financial position.
- Did the auditors identify any significant deficiencies or weaknesses in internal controls?
- Do these audited financial statements demonstrate prudent stewardship of registrants' fees in support of the College's mandate?
- Any subsequent events that have occurred since year-end that may affect the financial statements.

BOARD MEETING BRIEFING NOTE

Fiscal Year 2025/2026, Audited Financial Statements

Page 2 of 2

Equity, Diversity, and Inclusion Considerations:

When preparing this report, equity, diversity, and inclusion considerations were made.

Background:

As part of its duties, the Finance and Audit Committee held a discussion with the external auditor, Hilborn LLP, to review the results of their audit and to determine if there were any issues, findings or concerns that needed to be addressed. Noting that there were no issues identified, the Committee recommends that the Board approve the annual Audited Financial Statements.

Discussion:

The Finance and Audit Committee is pleased with the work performed by Hilborn LLP and accepts the external auditor's opinion on the Audited Financial Statements for the fiscal year ended May 31, 2026. Management and the Committee advise the Board to approve the Audited Financial Statements as presented.

Implications:

If approved by the Board, the Audited Financial Statements will be recorded as finalized and incorporated into the Annual Report and published on the College's website.

Attachments:

1. Audited Financial Statements of the College as at May 31, 2026
2. Audit Findings Communications for the year ended May 31, 2026

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

FINANCIAL STATEMENTS

MAY 31, 2026

Draft Statement Subject to Revision

HILBORN LLP



Independent Auditor's Report

To the Board of Directors of the College of Occupational Therapists of Ontario

Opinion

We have audited the financial statements of the College of Occupational Therapists of Ontario (the "College"), which comprise the statement of financial position as at May 31, 2026, and the statements of operations, changes in net assets 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 May 31, 2026, 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 other 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.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the annual report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the annual report prior to the date of our auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in our auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 ability of the College 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 financial reporting process of the College.

Independent Auditor's Report (continued)

Auditor's 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 the 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 internal control of the College.
- 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 ability of the College 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Toronto, Ontario
TBD

Chartered Professional Accountants
Licensed Public Accountants

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Statement of Financial Position

May 31	2026 \$	2025 \$
ASSETS		
Current assets		
Cash	6,106,402	5,813,319
Current portion of long-term investments (note 3)	666,461	662,448
Prepaid expenses	61,168	52,654
	6,834,031	6,528,421
Long-term investments (note 3)	3,101,086	2,883,253
Capital assets (note 4)	149,672	197,490
	3,250,758	3,080,743
	10,084,789	9,609,164
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities (note 5)	1,216,142	1,005,430
Deferred registration fees	4,995,740	4,805,741
	6,211,882	5,811,171
NET ASSETS		
Invested in capital assets	149,672	197,490
Internally restricted for hearings and independent medical exams (note 6)	400,000	400,000
Internally restricted for premises (note 7)	-	800,000
Internally restricted for sexual abuse therapy and counselling (note 8)	25,000	25,000
Internally restricted for enterprise wide IT system (note 9)	100,000	100,000
Unrestricted	3,198,235	2,275,503
	3,872,907	3,797,993
	10,084,789	9,609,164

The accompanying notes are an integral part of these financial statements

Approved on behalf of the Board of Directors:

Chair

Director

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Statement of Operations

Year ended May 31	2026 \$	2025 \$
Revenues		
Registration fees	5,151,660	4,913,174
Application fees	114,661	103,158
Investment income	213,966	261,846
	5,480,287	5,278,178
Expenses		
Salaries and benefits (note 10)	3,668,322	3,362,503
Rent	391,096	370,991
Information technology	293,646	244,858
Programs	267,677	229,888
Other office operations	251,649	207,612
Professional fees	153,859	124,648
Board of Directors	135,255	120,689
Communications	85,596	115,822
Operational initiatives	57,752	12,103
Investigations and resolutions (note 11)	52,703	72,699
Amortization	47,818	47,817
	5,405,373	4,909,630
Excess of revenues over expenses for year	74,914	368,548

The accompanying notes are an integral part of these financial statements

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Statement of Changes in Net Assets

Year ended May 31, 2026

	Invested in capital assets \$	Internally restricted for hearings and independent medical exams \$	Internally restricted for premises \$	Internally restricted for sexual abuse therapy and counselling \$	Internally restricted for enterprise wide IT system \$	Unrestricted \$	Total 2026 \$
Balance, beginning of year	197,490	400,000	800,000	25,000	100,000	2,275,503	3,797,993
Excess of revenues over expenses for year	-	-	-	-	-	74,914	74,914
Amortization of capital assets	(47,818)	-	-	-	-	47,818	-
Internal restriction (note 7)	-	-	(800,000)	-	-	800,000	-
Balance, end of year	<u>149,672</u>	<u>400,000</u>	<u>-</u>	<u>25,000</u>	<u>100,000</u>	<u>3,198,235</u>	<u>3,872,907</u>

The accompanying notes are an integral part of these financial statements

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Statement of Changes in Net Assets

Year ended May 31, 2025

	Invested in capital assets \$	Internally restricted for hearings and independent medical exams \$	Internally restricted for premises \$	Internally restricted for sexual abuse therapy and counselling \$	Internally restricted for enterprise wide IT system \$	Unrestricted \$	Total 2025 \$
Balance, beginning of year	240,497	400,000	800,000	25,000	100,000	1,863,948	3,429,445
Excess of revenues over expenses for year	-	-	-	-	-	368,548	368,548
Purchase of capital assets	4,810	-	-	-	-	(4,810)	-
Amortization of capital assets	(47,817)	-	-	-	-	47,817	-
Balance, end of year	197,490	400,000	800,000	25,000	100,000	2,275,503	3,797,993

The accompanying notes are an integral part of these financial statements

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Statement of Cash Flows

Year ended May 31	2026 \$	2025 \$
Cash flows from operating activities		
Excess of revenues over expenses for year	74,914	368,548
Adjustments to determine net cash provided by (used in) operating activities		
Amortization	47,818	47,817
Unrealized gain in fair value of long-term investments	(539)	(34,117)
Interest capitalized on long-term investments	(55,826)	(42,348)
Interest received on long-term investments capitalized in prior years	42,348	45,352
	108,715	385,252
Change in non-cash working capital items		
Increase in prepaid expenses	(8,514)	(1,295)
Increase (decrease) in accounts payable and accrued liabilities	210,712	(26,718)
Increase in deferred registration fees	189,999	159,800
	500,912	517,039
Cash flows from investing activities		
Purchase of long-term investments	(867,829)	(281,690)
Proceeds from disposal of long-term investments	660,000	360,000
Purchase of capital assets	-	(4,810)
	(207,829)	73,500
Net change in cash	293,083	590,539
Cash, beginning of year	5,813,319	5,222,780
Cash, end of year	6,106,402	5,813,319

The accompanying notes are an integral part of these financial statements

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Notes to Financial Statements

May 31, 2026

Nature and description of the organization

The College of Occupational Therapists of Ontario (the "College") was incorporated as a non-share capital corporation under the Regulated Health Professions Act ("RHPA").

As the regulator and governing body of the occupational therapy profession in Ontario, the major function of the College is to administer the Occupational Therapy Act in the public interest.

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.

1. Significant accounting policies

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

(a) Revenue recognition

Registration fees

Registration fees are recognized as revenue in the fiscal year to which they relate. The registration year of the College coincides with that of the fiscal year of the College, being June 1 to May 31. Registration fees received in advance of the fiscal year to which they relate are recorded as deferred registration fees.

Application fees

Application fees are recognized as revenue when services are rendered.

Investment income

Investment income comprises interest from cash and investments and unrealized gains and losses in the fair value of investments.

Interest income is recognized on an accrual basis. Interest on investments is recognized over the terms of the investments using the effective interest method.

(b) Investments

Investments consist of fixed income investments with maturity dates greater than twelve months from the date of acquisition. Investments that mature within twelve months from the year-end date are classified as current.

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

May 31, 2026

1. Significant accounting policies (continued)

(c) Capital assets

The costs of capital assets are capitalized upon meeting the criteria for recognition as a capital asset, with the exception of expenditures on internally generated intangible assets during the development phase, which are expensed as incurred. The cost of a capital asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

Capital assets are measured at cost less accumulated amortization and accumulated impairment losses.

Amortization is provided for, upon commencement of the utilization of the assets, on a straight-line basis at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Furniture and fixtures	5 years
Computer equipment	3 years

Amortization of leasehold improvements is provided for on a straight-line basis over the remaining term of the lease.

A capital asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If any potential impairment is identified, the amount of the impairment is quantified by comparing the carrying value of the capital asset to its fair value. Any impairment of the capital asset is recognized in income in the year in which the impairment occurs.

An impairment loss is not reversed if the fair value of the capital asset subsequently increases.

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

May 31, 2026

1. Significant accounting policies (continued)

(d) Financial instruments

Measurement of financial assets and liabilities

The College initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument. Transaction costs of those financial assets and financial liabilities subsequently measured at fair value are recognized in income in the year incurred.

The College subsequently measures all of its financial assets and financial liabilities at amortized cost, with the exception of investments, which are measured at fair value. Changes in fair value are recognized in income in the year the changes occur. Fair values are determined by reference to cost plus accrued interest.

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

Financial assets measured at amortized cost include cash.

Financial assets measured at fair value include investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Impairment

At the end of each year, the College assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. Objective evidence of impairment includes observable data that comes to the attention of the College, including but not limited to the following events: significant financial difficulty of the issuer; a breach of contract, such as a default or delinquency in interest or principal payments; and bankruptcy or other financial reorganization proceedings.

When there is an indication of impairment, the College determines whether a significant adverse change has occurred during the year in the expected timing or amount of future cash flows from the financial asset.

When the College identifies a significant adverse change in the expected timing or amount of future cash flows from a financial asset, it reduces the carrying amount of the financial asset to the greater of the following:

- the present value of the cash flows expected to be generated by holding the financial asset discounted using a current market rate of interest appropriate to the financial asset; and
- the amount that could be realized by selling the financial asset at the statement of financial position date.

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

May 31, 2026

1. Significant accounting policies (continued)

(d) Financial instruments (continued)

Impairment (continued)

Any impairment of the financial asset is recognized in income in the year in which the impairment occurs.

When the extent of impairment of a previously written-down financial asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to the extent of the improvement, but not in excess of the impairment loss. The amount of the reversal is recognized in income in the year the reversal occurs.

(e) Pension plan

The College is an employer member of the Healthcare of Ontario Pension Plan (the "Plan"), which is a multi-employer defined benefit pension plan. Sufficient information is not available to the College to use defined benefit plan accounting, therefore, the College accounts for the Plan as a defined contribution pension plan. The College expenses pension contributions when made.

(f) Management estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current year. Actual results may differ from the estimates, the impact of which would be recorded in future years.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

2. Financial instrument risk management

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.

The financial instruments of the College and the nature of the risks to which those instruments may be subject, are as follows:

Financial instrument	Risks				
	Credit	Liquidity	Market risk		
			Currency	Interest rate	Other price
Cash	X			X	
Investments	X			X	
Accounts payable and accrued liabilities		X			

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

May 31, 2026

2. Financial instrument risk management (continued)

Credit risk

The College is exposed to credit risk resulting from the possibility that parties may default on their financial obligations, or if there is a concentration of transactions carried out with the same party, or if there is a concentration of financial obligations which have similar economic characteristics that could be similarly affected by changes in economic conditions, such that the College could incur a financial loss.

The maximum exposure of the College to credit risk is as follows:

	2026 \$	2025 \$
Cash	6,106,402	5,813,319
Investments	3,767,547	3,545,701
	<u>9,873,949</u>	<u>9,359,020</u>

The College reduces its exposure to the credit risk of cash by maintaining balances with a Canadian financial institution.

The College manages its exposure to the credit risk of investments through its investment policy which restricts the types of eligible investments.

Liquidity risk

Liquidity risk is the risk that the College will not be able to meet a demand for cash or fund its obligations as they come due.

The liquidity of the College is monitored by management to ensure sufficient cash is available to meet liabilities as they become due.

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 rate risk and other price risk.

Currency risk

Currency 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 foreign exchange rates.

The College is not exposed to currency risk.

Interest rate risk

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instrument will fluctuate due to changes in market interest rates.

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

May 31, 2026

2. Financial instrument risk management (continued)

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 because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those 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 price risk.

Changes in risk

There have been no significant changes in the risk profile of the financial instruments of the College from that of the prior year.

3. Investments

	2026 \$	2025 \$
Provincial and municipal bonds	809,024	941,556
Guaranteed investment certificates	2,958,523	2,604,145
	3,767,547	3,545,701
Less: current portion	666,461	662,448
Long-term portion	3,101,086	2,883,253

The investments have effective interest rates ranging from 1.00% to 4.73% (2025 - 2.05% to 4.95%), with maturity dates ranging from July 2026 to June 2031 (2025 - June 2025 to June 2030).

4. Capital assets

	Cost \$	Accumulated Amortization \$	2026 Net \$
Furniture and fixtures	323,846	323,102	744
Computer equipment	524,441	522,838	1,603
Leasehold improvements	502,091	354,766	147,325
	1,350,378	1,200,706	149,672

	Cost \$	Accumulated Amortization \$	2025 Net \$
Furniture and fixtures	323,846	322,358	1,488
Computer equipment	524,441	494,180	30,261
Leasehold improvements	502,091	336,350	165,741
	1,350,378	1,152,888	197,490

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

May 31, 2026

5. Accounts payable and accrued liabilities

	2026 \$	2025 \$
Accounts payable and accrued liabilities	620,916	357,268
Accrued liabilities - investigations and resolutions	91,127	132,400
Government remittances	504,099	515,762
	<u>1,216,142</u>	<u>1,005,430</u>

6. Net assets internally restricted for hearings and independent medical exams

The Board of Directors of the College has internally restricted net assets to cover costs for conducting discipline hearings, fitness to practice hearings, Health Professions Appeal and Review Board appeal hearings, other hearings that may arise related to the regulation of the profession, and independent medical exams.

The internal restriction is subject to the direction of the Board of Directors upon the recommendation of the Finance and Audit Committee.

7. Net assets internally restricted for premises

The Board of Directors of the College had previously internally restricted net assets to minimize the impact of major expenses related to College property such as leasehold improvements and other capital expenditures.

During the year, the Board of Directors approved the reclassification of the net assets internally restricted for premises to unrestricted net assets because no future capital or facilities-related obligations were anticipated.

8. Net assets internally restricted for sexual abuse therapy and counselling

The Board of Directors of the College has internally restricted net assets to cover costs for the funding of sexual abuse therapy and counselling of occupational therapist clients.

The internal restriction is subject to the direction of the Board of Directors upon the recommendation of the Finance and Audit Committee.

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

May 31, 2026

9. Net assets internally restricted for enterprise wide IT system

The Board of Directors of the College has internally restricted net assets to provide for the cost of implementing and/or maintaining an enterprise-wide, registrant-based information technology system that will support the delivery of the statutory College mandate in an efficient and effective manner.

The internal restriction is subject to the direction of the Board of Directors upon the recommendation of the Finance and Audit Committee.

10. Multi-employer pension plan

Employees of the College are members of the Plan and will receive retirement benefits based on the member's contributory service, the highest average annualized earnings during any consecutive five-year period, and the most recent three-year average year's maximum pensionable earnings. As at December 31, 2025, the Plan is 109% funded. Contributions to the Plan made during the year ended May 31, 2026 by the College on behalf of its employees amounted to \$262,338 (2025 - \$236,765) and are recorded in salaries and benefits in the statement of operations. Employee contributions to the Plan during the year ended May 31, 2026 were \$208,204 (2025 - \$187,908).

11. Investigations and resolutions

	2026 \$	2025 \$
Costs incurred	93,976	145,940
Adjustment of estimate to resolve open cases	(41,273)	(73,241)
	<u>52,703</u>	<u>72,699</u>

Investigations and resolutions include an estimate of costs to resolve open cases at year end. These estimates are determined based on historical average costs and relevant case facts available. The actual outcome of each case may differ from the initial estimate.

COLLEGE OF OCCUPATIONAL THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

May 31, 2026

12. Commitment

The College is committed to lease its office premises until September 2033. The future annual lease payments, including an estimate of premises common area expenses, are as follows:

	\$
2027	423,801
2028	436,119
2029	442,278
2030	447,410
Subsequent years	1,538,929
	<u>3,288,537</u>

Draft Statement Subject to Revision



College of Occupational Therapists of Ontario

AUDIT FINDINGS COMMUNICATION FOR THE YEAR ENDED

May 31, 2026

A message from Blair MacKenzie to the Finance and Audit Committee

We are pleased to provide you with the findings of our audit of the financial statements of the College of Occupational Therapists of Ontario (the "College") for the year ended May 31, 2026. We have substantially completed our audit, and we expect to issue an unmodified audit opinion on the financial statements for the year ended May 31, 2026.

Key Highlights of our Audit Findings Communication include:

- The status of the audit
- Audit opinion
- Changes to our Audit Plan Communication dated May 5, 2026, if any
- Observations that are significant to your responsibility to oversee the financial reporting process

This communication has been prepared to comply with the requirements outlined in Canadian Auditing Standard 260, *Communication with those Charged with Governance*. The information in this document is intended solely for the use of the Finance and Audit Committee, Board of Directors and management of the College and should not be distributed to others without our consent.

We look forward to discussing our Audit Findings Communication with you as well as any other matters that you may consider appropriate.

Blair MacKenzie, CPA, CA

Managing Partner

Hilborn LLP

September 8, 2026



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Executive Summary	4
Significant Qualitative Aspects of the College’s Accounting Practices	5-6
Other Significant Matters	7-9

YOUR CLIENT SERVICE TEAM

Blair MacKenzie, CPA, CA
Engagement Partner
bmackenzie@hilbornca.com

Usman Paracha, CPA, CA
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Cassidy Johnson, CPA
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Associate
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“We are committed to audit quality and exceptional client service.”

Executive Summary

STATUS OF THE AUDIT

We have substantially completed our audit of the financial statements of the College of Occupational Therapists of Ontario for the year ended May 31, 2026, with the exception of the following procedures:

Completion of subsequent events procedures

Receipt of the signed management representation letter

Board of Director's approval of the financial statements

These procedures require completion before we may issue our auditor's report. If we become aware of significant matters after completing these procedures, we will bring them to your attention.

AUDITOR'S REPORT AND REPRESENTATIONS FROM MANAGEMENT

We expect to issue an unmodified opinion. The expected form and content of our report is included in the draft financial statements.

The management representations letter is expected to be consistent with that issued in our Audit Plan Communication dated May 5, 2026. We ask management to sign and return this letter to us before we issue the auditor's report.

INDEPENDENCE

We last communicated our independence to you through our Audit Plan Communication dated May 5, 2026. We have remained independent since that date and through the date of this communication.

SIGNIFICANT DIFFICULTIES ENCOUNTERED

There were no significant difficulties encountered while performing the audit and there are no unresolved disagreements with management. We received full cooperation from management during the audit.

CHANGES FROM THE AUDIT PLAN

Our audit approach was consistent with the approach communicated to you in our Audit Plan Communication dated May 5, 2026.

Final materiality is consistent with preliminary materiality set at \$240,000.

Significant Qualitative Aspects of the College's Accounting Practices

Canadian Auditing Standards require that we communicate with you about significant qualitative aspects of the College's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.

ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND FINANCIAL STATEMENT DISCLOSURES

Management is responsible for the appropriate selection and application of accounting policies under the financial reporting framework of Canadian accounting standards for not-for-profit organizations.

Our role is to review the appropriateness and application of these policies as part of our audit. The accounting policies used by the College are described in Note 1, Significant Accounting Policies, in the financial statements.

Management is responsible for the accounting estimates included in the financial statements. Estimates and the related judgements and assumptions are based on management's knowledge of the business and past experience about current and future events.

HILBORN'S RESPONSE AND VIEWS

- There were no significant changes in the previously adopted accounting policies or their application.
- Based on the audit work performed, the accounting policies are appropriate for the College and applied consistently.
- We considered whether there was any management bias in preparing the estimates. None was noted.
- We believe management's process for making accounting estimates is appropriate and the estimates made by management are reasonable in the context of the financial statements taken as a whole.

Significant Qualitative Aspects of the College's Accounting Practices

ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND FINANCIAL STATEMENT DISCLOSURES

Management is responsible for disclosures made within the financial statements, including the notes to the financial statements.

HILBORN'S RESPONSE AND VIEWS

- Based on the audit work performed, we are satisfied that the overall presentation, structure, and content of the financial statements, including the disclosures, represent the underlying transactions and events in a manner that achieves fair representation.

Annual Report

- We acknowledge that a copy of the College's financial statements for the year ended May 31, 2026 and a copy of our auditor's report related to the financial statements will be included in College of Occupational Therapists of Ontario's annual report. We have reviewed the annual report to ensure that there are no inconsistencies with the audited financial statements.

Other Significant Matters

In accordance with Canadian Auditing Standards, there are a number of required communications between the auditor and those charged with governance related to the oversight of the financial reporting process. Those communications will primarily be written in the form of our Audit Plan Communication and Audit Findings Communications. We may also communicate orally through discussions. The table below summarizes the communications required at the conclusion of the audit.

SIGNIFICANT MATTER	DISCUSSION
Summary of uncorrected misstatements	We did not identify any misstatements that remain uncorrected in the financial statements.
Corrected misstatements	During the course of the audit, management and Hilborn LLP worked collaboratively to identify adjustments required to the financial statements. All adjustments proposed were reviewed, approved and recorded by management.

Other Significant Matters

SIGNIFICANT MATTER	DISCUSSION
Significant deficiencies in internal control	We did not identify any significant deficiencies in internal control.
Fraud and non-compliance with laws and regulations	No fraud or non-compliance with laws and regulations came to our attention during the course of the audit. We would like to reconfirm with the Finance and Audit Committee that you are not aware of any fraud or non-compliance with laws and regulations not previously discussed with us.
Related party transactions	We did not identify any previously undisclosed related parties.
Subsequent events	No subsequent events, which would impact the financial statements have come to our attention.



BOARD MEETING BRIEFING NOTE

Date: October 20, 2026
From: Executive Committee
Subject: Draft Annual Report for 2025-2026

Recommendation:

***THAT** the Board approve the Annual Report for the 2025-2026 fiscal year for distribution.*

Issue:

The Board is asked to review the annual report and approve it for distribution.

Link to Strategic Plan:

This aligns to Performance and Accountability:

The College maintains strong corporate and governance structures and fosters a culture of continuous improvement.

The report summarizes accomplishments for the 2025-2026 fiscal year, which ended on May 31, 2026. This report addresses the second year of the 2024-2027 strategic plan.

Why this is in the Public Interest:

Ensuring that the College meets its public protection mandate and operates in a fiscally prudent manner serves the public interest.

Diversity, Equity, and Inclusion Considerations:

When preparing the Annual Report, the varied audiences that may review the report are considered, and attempts are made to reduce the use of complex terminology. Images are selected to represent the diversity of the profession and the clients we serve.

Background:

As per the *Regulated Health Professions Act, 1991*, each College is required to report annually to the Ministry on its activities and financial affairs.

A digital version of the Annual Report has been prepared and is available for review at the following link:

<https://www.coto.org/wp-content/uploads/modules/annualreports/2026/en/index.html#/>

Committee reports are now included, and publicly available, in Board packages and referenced as such in the Annual Report.

BOARD MEETING BRIEFING NOTE

Draft Annual Report 2025-2026

Page 2 of 2

Draft financial statements have been provided by the auditor. Following approval of the statements, the auditor will provide final statements for inclusion in the report with signature added and watermark removed.

Discussion:

The Annual Report for the 2025-2026 fiscal year has been prepared and is presented to the Board for approval.

Implications:

If approved by the Board, the report will be distributed electronically to registrants, the Ministry of Health, and interested parties. In addition, it will be posted on the College's website.

Attachments: N/A

Executive Committee		
Chair:	Neelam Bal	
Purpose:	To oversee the College's risk management framework To monitor College operations in cooperation with the Registrar & CEO To review and approve the agenda and briefing materials and reports for all Board meetings To act on matters of administrative urgency, reporting every action at the next Board meeting To evaluate Registrar & CEO performance	
Strategic Priorities:	Meaningful Engagement Quality Practice System Impact Performance Accountability	
Executive Committee Action:	The Committee met on: June 17 and 25, August 14, 2026	
Committee Workplan:	Results of the Committee's workplan:	
	RHPA and/or Governance model changes	Monitor
	Accreditation of University Programs	Underway
	Strategic Planning	Underway
	Board Education (Annual)	Underway
	College Performance Measurement Framework	Upcoming
	Annual Registrar's Evaluation	Complete
	Annual Registrar's Salary Review	Complete
Committee Decisions requiring Board approval:	Proposed revisions to Policy 8.3 - Performance Evaluation for Registrar & CEO	

Governance Committee	
Chair:	Neelam Bal
Purpose:	Finalize the governance manual Review and update the Code of Conduct and Conflict of Interest Policy Enhance onboarding for new Board Directors
Strategic Priorities:	Public Confidence, Quality Practice
Governance Committee Action:	The Committee met on June 23, 2026, and participated in an orientation session. The Committee reviewed and endorsed a one-year pilot of the Board Director Mentoring program designed to support the orientation and development of new Board Directors. Discussion focused on establishing clear expectations, maintaining independence in Board decision-making, safeguarding confidentiality and developing evaluation mechanisms to assess the program's effectiveness and inform future refinements. Finally, the Committee also reviewed updates on governance developments and reforms being undertaken by other regulators and considered their relevance to the College's ongoing governance modernizations efforts.
Committee Decisions requiring Board approval:	N/A

Finance and Audit Committee	
Chair:	Allan Freedman
Purpose:	• Review quarterly financial reports and annual projected budget for recommendation to the Board • Review draft audited financial statements for recommendation to the Board • Review updated five-year financial forecast • Review internal controls matrix • Review investment portfolio to determine if policy changes are warranted • Review and update policies governing financial and investment matters • Review property/non-liability and liability/crime/E&O insurance coverages to assess sufficiency • Evaluate auditor performance and determine if re-appointment or selection of new auditor is appropriate; recommend to the Board
Strategic Priorities:	Public Confidence, System Impact
Finance and Audit Committee Action:	The Committee met on: August 18, 2026
Committee Decisions requiring Board approval:	The Finance and Audit Committee minutes from May 20, 2026.

Committee Activities in Q1- FY2026-2027
• The August 18th meeting included the review of the May 20, 2026 Finance and Audit Committee minutes, the FY26/27 Annual Work Plan, the draft audited financial statements prepared by Hilborn LLP, the FY25/26 Q4 Financial Summary report, and the Internal Control Matrix.

Registration Committee	
Chair:	Christine Farrell
Purpose:	To support effective and consistent regulatory decision-making by reviewing registration performance data, national examination updates, and external oversight and accreditation reports. This work ensures policies and processes remain current, evidence-based, and aligned with public protection.
Strategic Priorities:	- Monitor and review quarterly Registration Performance and Data reports to support evidence-informed recommendations regarding application and registration policies - Monitor implementation of “As of Right” legislation and provide recommendations regarding policy, operational processes, and applicant resources. - Receive and review reports related to the National Occupational Therapy Certification Examination (NOTCE) and provide recommendations regarding examination and registration policies.
Registration Committee Action:	Review of cases involving additional NOTCE exam attempts Decision: Committee in agreement to waive the examination requirement and/or to issue the applicant with a provisional practicing certificate of registration, subject to the terms and conditions. Public Protection: The NOTCE is a standardized, evidence-based assessment designed to evaluate entry-level competency in occupational therapy. This process serves to protect the public by preventing unqualified individuals from entering the profession. It is a reasonable expectation that all occupational therapists, including those practicing under supervision, possess a verified minimum level of competence upon entry to practice.
Committee Decisions requiring Board approval:	N/A

Registration Data 2026-2027

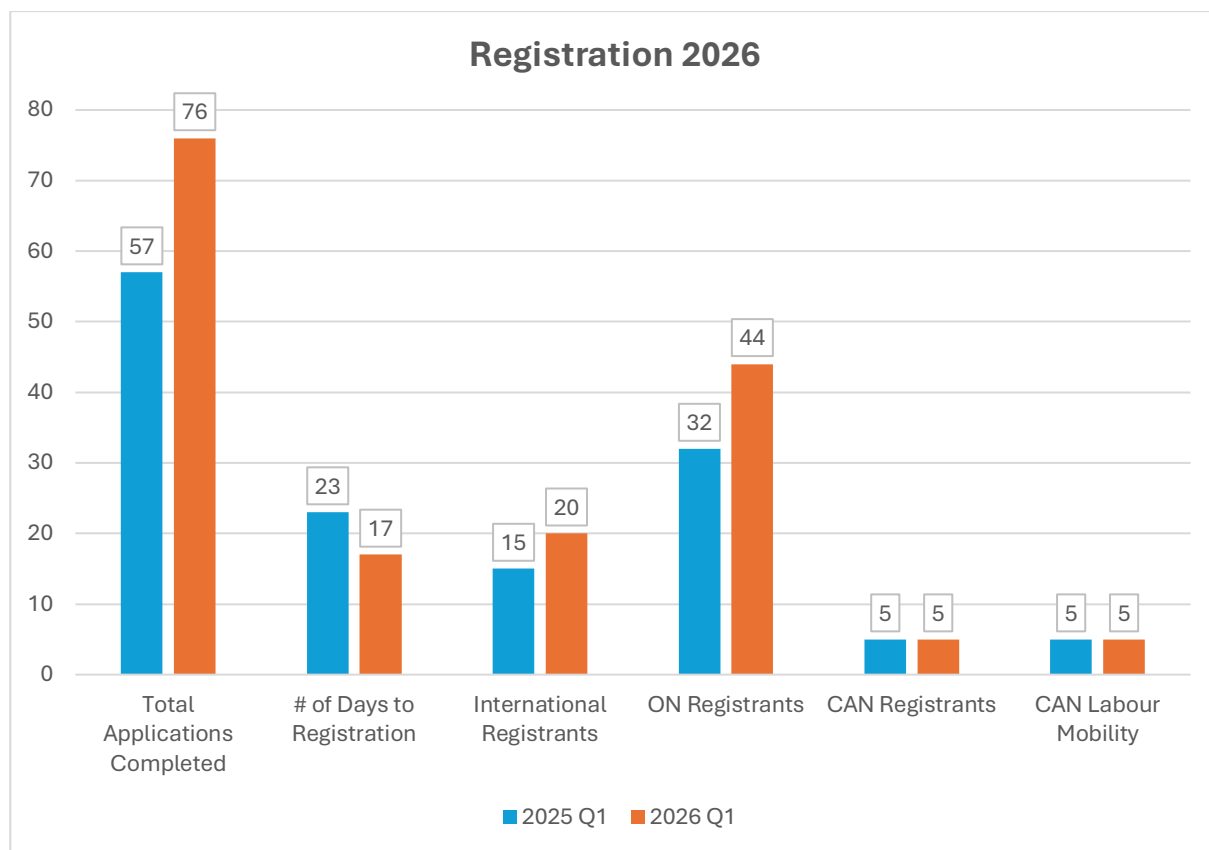
Key Performance Indicators

1. Total Applications Completed

Registration activity increased in 2026/2027 compared with Q1 2025, with completed applications rising from 57 to 76 and overall registration performance improving across all key indicators.

2. Avg. time from application completion to Registration

The average time to registration was 17 days down from 23 days in Q1 2025 and consistently remains below the Ministry of Health benchmark (30 days).



Registration Activities in Q1 FY2026-2027

1. Re-entry to Practice

- Program Evaluation and Continuous Improvement

Highlight: The College has over 30 applicants who have completed the re-entry process, including 7 applications in Q1.

2. Registration Portal Data Optimization

- Supporting the Portal team with the review, standardization, and optimization of registration data.

3. Data Collection and Implementation

- Develop processes and dashboards to leverage existing and new data to support decision making and resources.

4. Resource Development

Policy Review and Updates, as Required

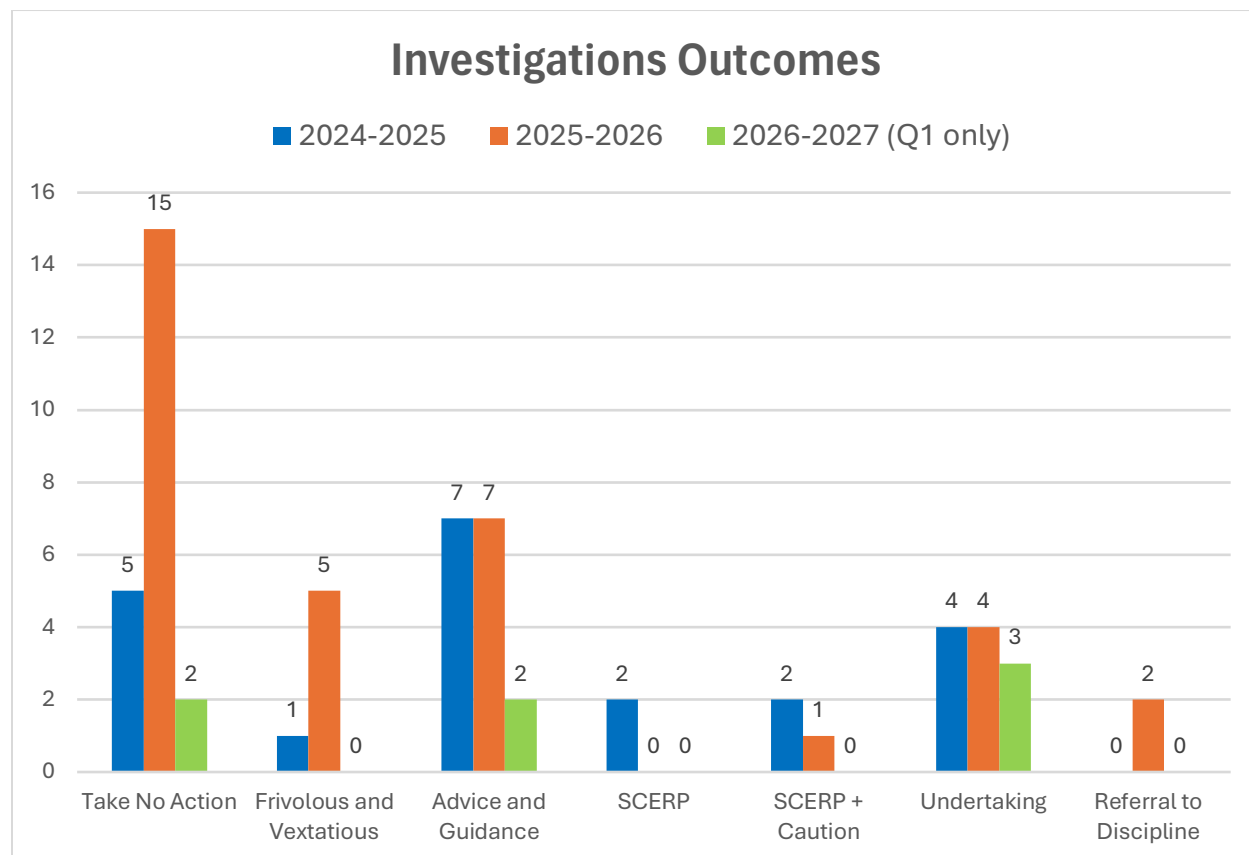


Inquiries, Complaints, and Reports Committee	
Chair:	Stephanie Schurr
Purpose:	By way of the panels, decisions are made on investigations in accordance with s.26(1) of the Health Professions Procedural Code Advise the Board on the development policies and procedures governing the inquiries, complaints, and reports processes
Strategic Priorities:	Quality Practice: College embraces leading regulatory practices to protect the public. • Takes an evidence-informed, risk-based approach to ensuring occupational therapists are competent, safe, effective, and accountable.
Investigations and Resolutions Committee Action:	The committee met on: July 13, 2026 and August 17, 2026
Committee Decisions requiring Board approval:	N/A

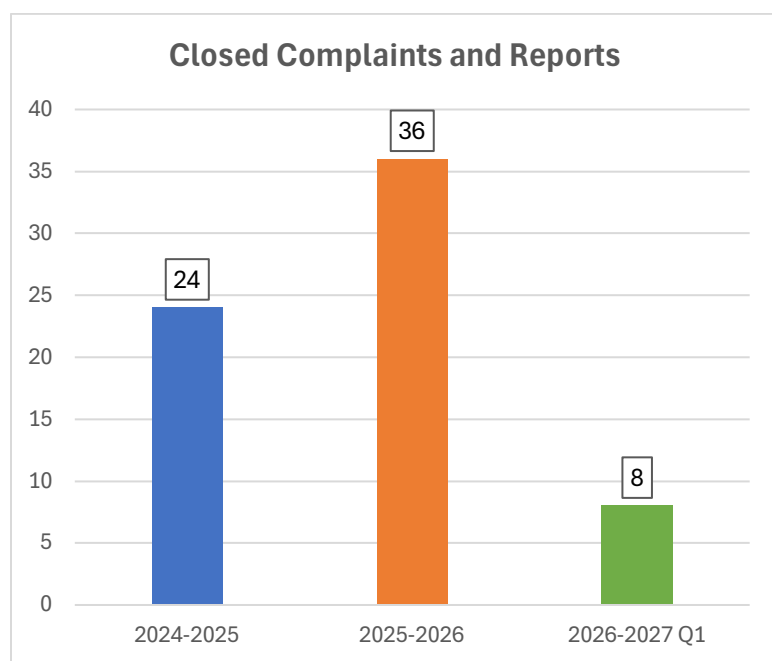
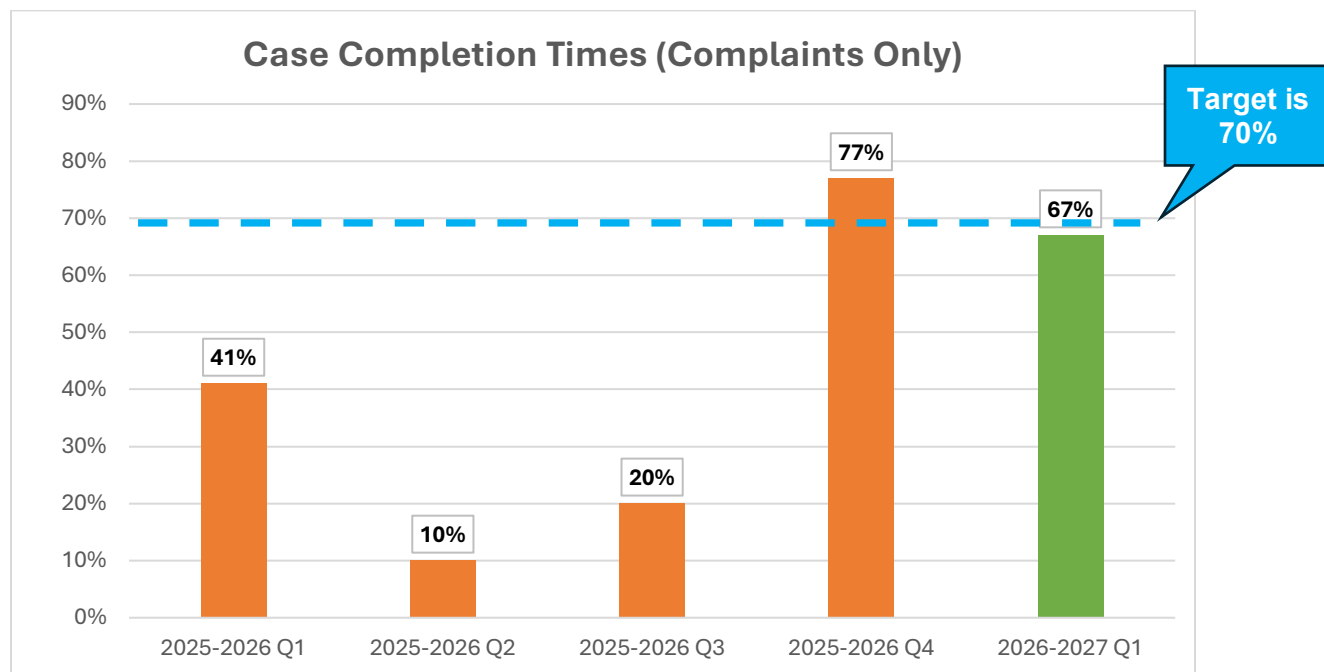
Key Performance Indicators

The chart below depicts the number of ICRC outcomes (the ICRC's decisions about investigations) for three successive years, with outcomes in 2026-2027 only showing Q1 outcomes.

NB: One SCERP decision in 2024/25 was appealed and the ICRC's decision was overturned by the Divisional Court.

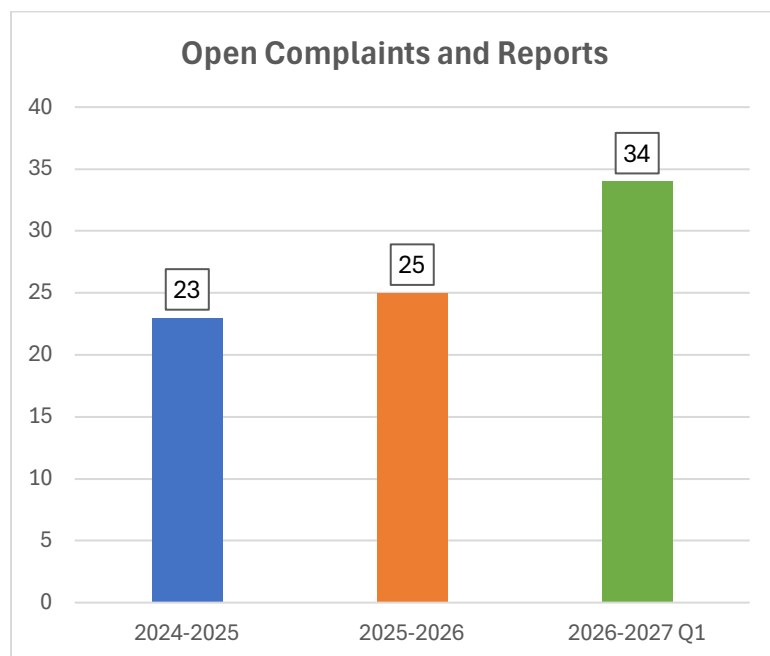


The graph below shows the percentage of active complaints investigations for which an investigation was completed within 240 days. The target is 70% of cases within 240 days. In Q1 2026-2027, the target was nearly reached: 67% of cases were completed within 240 days.



Closed matters include all cases where the ICRC rendered a decision during the fiscal year, or where the Registrar accepted the withdrawal of a filed complaint or adopted a Resolution Agreement during the reporting period.

With 8 closed complaints in Q1 2026-2027, the College is on track to have a similar number of closed cases as in 2025-2026.



Open matters include those cases that are pending a final decision of the ICRC or pending the adoption of a Resolution Agreement.

More cases are open in 2026-2027 as a result of receiving more reports than in previous years.

Percentage of Health Professions Appeal and Review Board (HPARB) Reviews Confirming ICRC Decision in FY 2026-2027:

There were no HPARB decisions released in Q1 2026-27.

Quality Assurance Committee (QAC)	
Chair:	Heather McFarlane
Purpose:	The QAC is mandated to protect the public interest by establishing and maintaining a program that evaluates and supports continuing competence of occupational therapists to provide safe, effective, and ethical services.
Strategic Priorities:	<u>Quality Practice:</u> The College embraces leading regulatory practices to protect the public. Takes an evidence-informed, risk-based approach to ensuring occupational therapists are competent, safe, effective, and accountable. Engages occupational therapists to advance quality practice and the delivery of safe, effective occupational therapy services. <u>System Impact:</u> The College collaborates for access to the profession and consistent quality practice. Collaborates with national partners to further regulatory excellence.
Quality Assurance Committee Action:	Meeting: June 12, 2026 Case deliberation, program & compliance update
Committee Decisions requiring Board approval:	None
Quality Assurance Subcommittee (QAS)	
Chair:	Candice Silver
Purpose:	The QAS primary function is to provide recommendations to the Quality Assurance Committee on the ongoing development, implementation, and evaluation of the components of the Quality Assurance (QA) program.
QAS Meetings:	2025: Nov 18/25 (Q2), Oct 28/25 (Q2), Dec 11/25 (Q3) 2026: Jan 22/26 (Q3), Feb 20/26 (Q3), Mar 6/26 (Q4), Apr 24/26 (Q4), May 7/26 (Q4), May 20/26 (Q4)* *No meetings in Q1 (members provided feedback by email for module development)
QAS Actions:	Content development:

	Review of 2026 Annual eLearning Module: Communication: Cornerstone of Occupational Therapy Practice Content development and review: 2027 National eLearning Module: Ethics in Occupational Therapy Practice (ongoing)
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QAC WORKPLAN (2026-2027)

Competency assessment:

<i>Upcoming (Q1)</i>	Collect, monitor and revise risk-based data/ indicators as needed
<i>Upcoming (Q1 & Q3)</i>	Target 125 competency assessments administered
<i>Upcoming (Q1 & Q 3)</i>	Review of registrant cases and determine outcomes
<i>In Progress (Q3)</i>	EDI remediation activity

Annual requirements:

<i>Upcoming (Q3)</i>	Approval of 2028 eLearning module topic
<i>Upcoming (Q3)</i>	Compliance summary and review of non-compliance registrant cases
<i>Upcoming (Q4)</i>	Conversations that count-optional peer led discussions groups (ALP topic)

Policy:

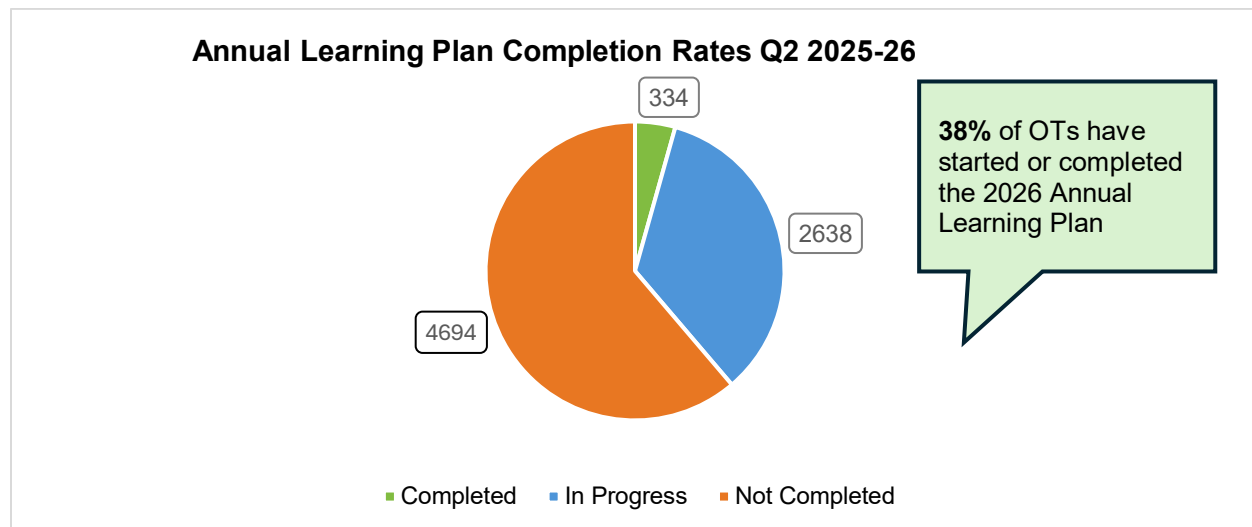
<i>Upcoming (Q2)</i>	Review policy
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Committee Activities in Q1 26-27 (June meeting)	
Registrant Deliberation	REVIEW: 9 cases from Group 6 of the competency assessment (Jan-June). DECISION: 6 SCERPs (verbal consultations with COTO staff or written response), 2 Successful Completions with Recommendations, (1 registrant resigned).
Compliance	Update on Group 5 compliance – all SCERP activities completed on schedule.
Education & Program Update	<i>Presented 2025 Annual eLearning Module: Lessons Learned</i> Updates provided by staff on the following topics: 1. Quarterly Report Data The new quarterly report format and data from Q4 were presented. 2. Annual Requirements Update Annual Learning Plan Completion data: 33% (2,533) of OTs have completed/in progress with ALP. 2025 eLearning module: learnings from development presented to COTO staff 2026 eLearning module: on schedule for June release 2027 eLearning module: currently in development and scheduled for release Jan 2027 3. Competency Assessment Artificial Intelligence: staff will be developing guidance on AI use with QA activities Enhance Activity: activity on hold as the resources to implement this activity are not currently available (redirected to priority work of the College). Recommend repurposing the content from Enhance to other QA activities, e.g., a technology question can be integrated into revised Competency Assessment and other questions be added to Annual Learning Plan when it gets revised so all registrants can benefit from the targeted reflection. No objections were raised by the committee.

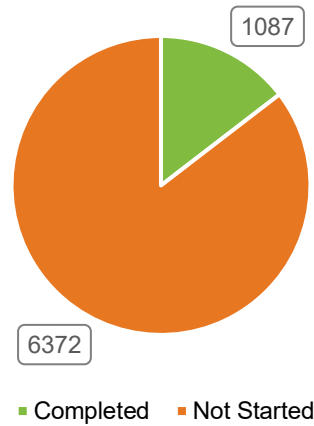
	4. Decision-Framework Discussion The updated decision-making framework was presented for committee discussion (edits to existing framework): Registrants marked “late” if they complete requirements within the 30-day extension between Nov 1-30th (not Dec 1-25 as was in 2025) If not completed by Dec 1st, registrants are directed to complete a Competency Assessment and to complete outstanding requirements (complete outstanding Annual eLearning Module & start Annual learning Plan by Feb 15th)
Agreement/ approval	QAC Workplan 2026-2027 Decision framework for non-completion of annual requirements

Data

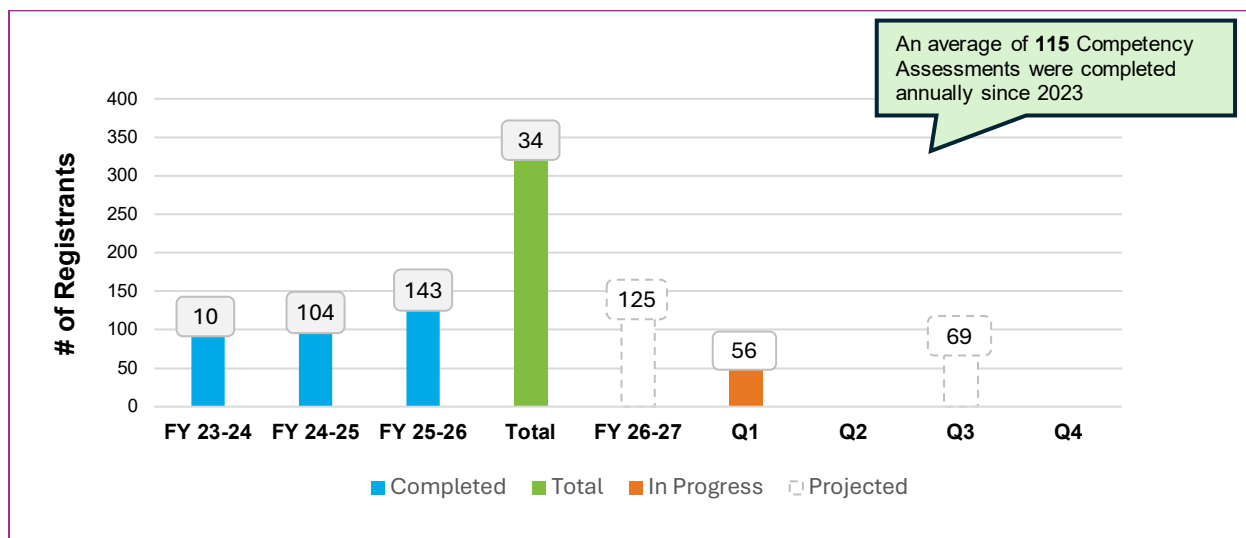
1. Annual Requirements: Due October 31st, 2026 (as of August 31st)



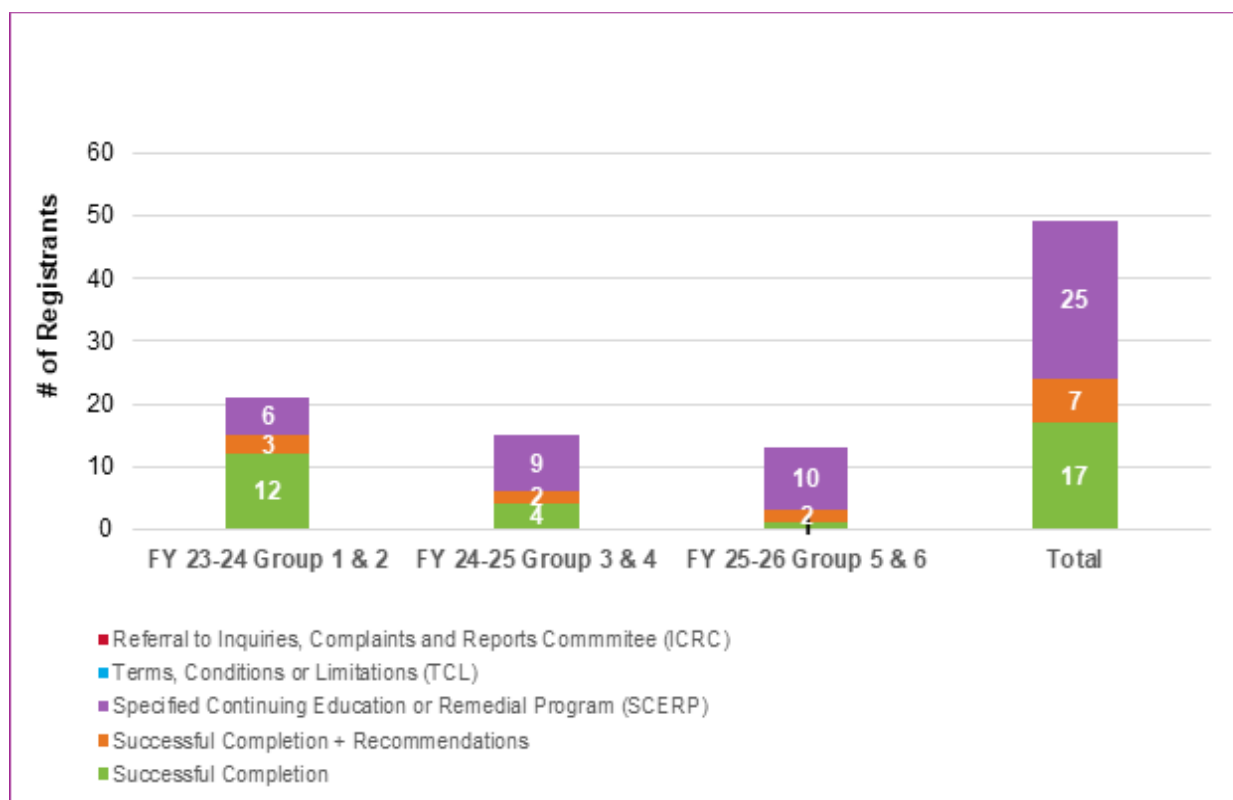
Annual eLearning Module Completion Rates Q2 2025-26



2. Total Competency Assessments to Date



3. Competency Assessment: QAC Outcomes



*Data for Group 7 pending (Q3 of 2026-2027)

4. Competency Assessment - Top 5 Learning Needs (Group 6)

Group 6

1. Steps to take in the event of a privacy breach
2. Identifying substitute decision-maker
3. Responsibilities as an agent or Health Information Custodian
4. Identifying personal bias and how it can impact client
5. Role as an agent or Health Information Custodian (HIC)

These **remained the top 5** areas for continued improvement

5. Competency Assessment – Registrant Experience Survey 2023-Present (reported annually)

90% of respondents shared their overall experience was Good, Very Good or Excellent

96% of Registrants made a change to their practice after completing the Competency Assessment

**Average response rate: 38.5%*

6. Competency Assessment –Top 5 Changes Made to Practice (Group 6)

Group 6

1. Better understanding of expectations
2. Improved record-keeping
3. Better understanding of strengths and development areas
4. Increased confidence in practice
5. Strengthened the consent process with clients

New to
the top 5

7. Feedback from Registrants – Area for Improvement (Group 6)

Suggestion: Registrants shared that they would benefit from a more efficient scheduling process.

Action: Have improved scheduling process by increasing peer assessor availability, allowing more choice for registrants.

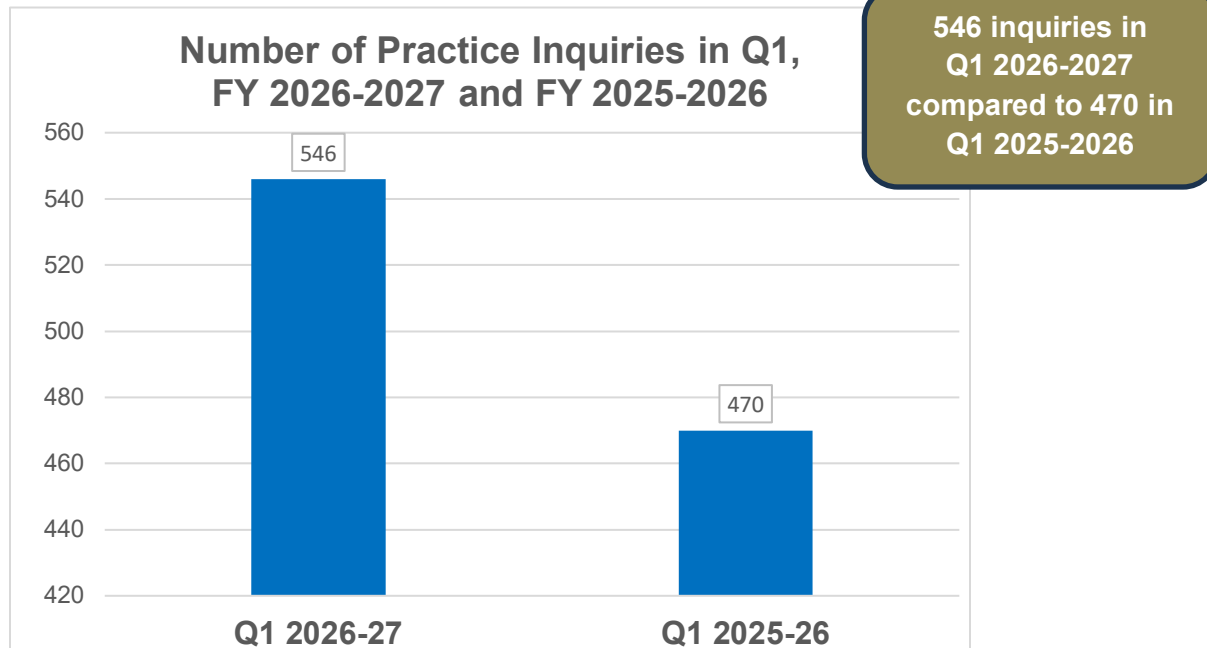
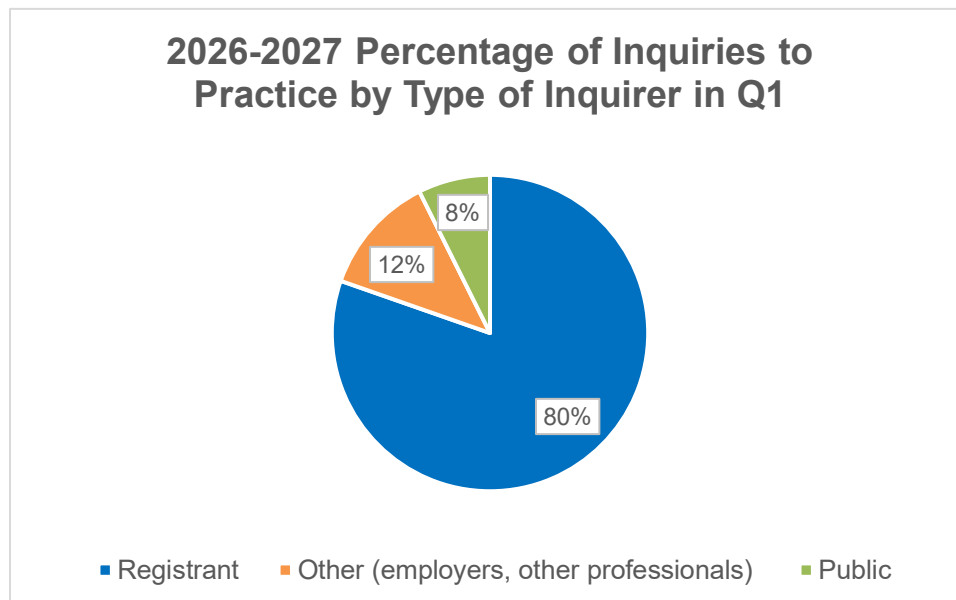
Patient Relations Committee	
Chair:	Allan Freedman
Purpose:	Education for Registrants, Public, Board and Staff about the Prevention of Sexual Abuse Oversight of the Funding for Therapy and Counselling and Expenses for clients alleging Sexual Abuse Focus on increasing awareness of available resources, enhancing engagement with public education materials, and evaluating the direct outcomes of the program
Strategic Priorities:	Quality Practice, Meaningful Engagement
Patient Relations Committee Action:	The Committee did not meet in Q1
Committee Decisions requiring Board approval:	N/A

Committee Activities in Q1 FY2026-2027

- Patient Relations Committee activities will be reported in Q2

Practice Subcommittee	
Chair:	Tina Siemens
Purpose:	To explore, debate and provide recommendations on current OT Practice issues relevant to the mandate of the College.
Strategic Priorities:	Quality Practice, Meaningful Engagement, System Impact
Practice Subcommittee Action:	The Subcommittee did not meet in Q1.
Committee Workplan	Complete Managing risk guidance Culture, Equity, and Justice in Occupational Therapy Guidance Document review OTA resource development Psychotherapy resource development
Committee Decisions requiring Board approval:	N/A

Program Activities in Q1 - FY2026-2027	
1. Resource Development - Wellness Resource Development 2 Fieldwork placement students (McMaster University)	2. Consultation with system partners about OT practice: - OAP - HPRO group about the DVDRC on Intimate Partner Violence - CAOT - Children's Treatment Centre – Feeding Assessments - ACOTRO - CQP Working Group - CHEO OTs – Documentation - Halton Health Care OTs – Assigning to OTAs, externs, other practice issues - Ministry of Health IPAC Regulators Working Group
1. Outreach Events Academic - UofT Summer Mentorship Program - McMaster University Y2 presentation - U of T Rehab Job Fair	Registrant Engagement - No registrant engagement activities were undertaken during Q1 Public Engagement – No public engagement scheduled in Q1
Workplan FY 2026-2027 Expand Engagement Opportunities: - OTA Colleges - Employer - Public	

Key Performance Indicators:**1. Number of Inquiries to Practice in Q1 2026-2027 and Q1 2025-2026 Quarter****2. Number of Inquiries to Practice by Type of Inquirer in Q1**

3. Top Practice Inquiry Themes in Q1 2026-2027 and Q1 2025-2026

	Q1 2026-2027	Q1 2025-2026
1	Record Keeping	Record Keeping
2	Consent	Jurisdiction
3	Jurisdiction	Psychotherapy/Mental Health
4	OTA/Other Health Providers	Students/Provisional Practice

4. Practice Resource Service Response Time

- 98% of inquiries are responded to within 2 business days
- 86% of inquiries are responded to within 1 business day

Average response time is 1-2 business days, with a target of same business day response

Nominations Committee	
Chair:	Jennifer Henderson
Purpose:	• Selection and Recommendation of Candidates for Committee Appointments • Board Elections • Oversight of Executive Officer Nominations Process • Oversight of Committee Chair Appointment Process
Strategic Priorities:	• Performance and Accountability • Public Confidence
Committee Action:	The Committee met on June 3, 2026, and received an orientation on the Committee's mandate, role, and responsibilities. The Committee reviewed and recommended several committee reappointments and one Board appointment for consideration. It also received updates on current and upcoming recruitment activities, including recruitment for an advisory committee. In addition, the Committee discussed recruitment outreach, interview planning, and the development of supporting materials such as interview questions and scoring tools. The Committee met on June 17, 2026 with an Indigenous advisor to help inform their preparations for the Indigenous Insights Advisory Committee interviews. The Committee held five candidate interviews (for committee appointment) in June and August.
Committee Decisions requiring Board approval:	1. Appointment of Academic Board Director, Mary Forhan 2. Reappointment of: a) Amanda Mowbray to the Patient Relations Committee b) Sylvia Boddener to Discipline and Fitness to Practise committees c) Bethany Brewin to the Quality Assurance Subcommittee

Indigenous Insights Advisory Committee	
Chair:	Samantha Hunt
Purpose:	To conduct a regular environmental scan on OT practices in relation to the health needs of all Indigenous Peoples To identify current practice issues impacting Indigenous Peoples for consideration and possible action by the Executive Committee To act as an advisory committee on OT practice & Indigenous Peoples to other committees
Strategic Priorities:	Meaningful Engagement, Quality Practice, System Impact
Indigenous Insights Advisory Committee Action:	The Advisory Committee met virtually on: June 26, 2026
Committee Workplan:	Support College Truth and Reconciliation Commitments Advance Indigenous Health Human Resources Review and develop practice guidance on Indigenous Healing Practices
Committee Decisions requiring Board approval:	N/A

Committee Activities in FY2026-2027	
• Annual Orientation • Terms of reference and committee effectiveness discussion • Workplan for 2026-2027 – The Committee is considering options to evolve the committee structure to support active participation, and engagement to advance strategic initiatives.	• Ongoing focus on the Truth and Reconciliation Report: actions 18 – 24 as they relate to occupational therapy practice • Advice for recruitment of community members

Equity Perspectives Advisory Committee	
Chair:	Kevin Reel
Purpose:	To conduct a regular environmental scan on OT practices that address Equity, Diversity and Inclusion to address the distinct health needs of equity deserving groups. To identify current practice gaps and barriers impacting EDI and identify appropriate approaches the College can action. Identify community experts to assist the College and its work.
Strategic Priorities:	Quality Practice Meaningful Engagement
Equity Perspectives Advisory Committee Action:	The Advisory Committee met virtually on: June 12, 2026
Committee Workplan:	The Advisory Committee remains committed to supporting a regulatory environment that is fair, inclusive, accessible, and responsive to the diverse communities served by registrants. Through ongoing advice to the Board, the Committee will continue advancing equity, inclusion, and public confidence while supporting excellence in professional regulation and healthcare delivery, specifically with respect to: • Equity considerations in regulatory policy development; • Development and review of practice guidance with an EDI lens; and • Review of and suggestion for anti-racism and anti-discrimination practices.
Committee Decisions requiring Board approval:	N/A

Committee Activities in FY2026-2027	
• Annual Orientation • Terms of Reference and committee effectiveness review • Workplan for 2026-2027 to support strategic initiatives	• Advice on supporting quality practice (for example, advice for the review of the Culture Equity and Justice guidance)

BOARD MEETING BRIEFING NOTE

Date: October 20, 2026
From: Executive Committee
Subject: Risk Management Report & Changes to Risk Rating Scale of Risk Register

Recommendation:

THAT the Board be informed of the adjustments to the Risk Register for Q1 2026-2027 and receive the Risk Management Report.

Issue:

Maintaining a strong focus on risk management enables the College to identify, monitor, and respond to emerging challenges in a timely manner. This proactive approach strengthens the College's ability to mitigate potential impacts and supports informed decision-making. The Risk Management Report provided to the Board highlights all risks currently assessed as high or critical.

As part of the College's ongoing efforts to enhance its risk management framework, staff have revised the risk rating scale used in the Risk Register. The changes create a more realistic assessment model by refining the thresholds for risk ratings and reducing the number of risks categorized as critical. This change is intended to improve the Register's usefulness as a risk management tool and to better distinguish between risks requiring heightened oversight and those that can be managed through routine controls. The Executive Committee reviewed the Risk Management Report and recommended that the Board receive it. The Executive Committee also recommended that the Board be informed of the adjustments to the Risk Register for Q1 2026-2027.

Link to Strategic Plan:

This aligns under Performance and Accountability.

The College maintains strong corporate and governance structures and fosters a culture of continuous improvement.

4.1 Ensures College governance is proactive, effective, competency-based and accountable.

Why this is in the Public Interest:

Effective risk management supports the College's public protection mandate by ensuring that significant risks are identified, assessed, and addressed in a consistent and transparent manner. Maintaining a risk register that accurately reflects the likelihood and impact of identified risks enables the Executive Committee and Board to focus their oversight on the areas of

BOARD MEETING BRIEFING NOTE

Risk Management Report & Changes to Risk Rating Scale of Risk Register

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greatest concern, supports informed decision-making, and strengthens the College's ability to anticipate and respond to operational, regulatory, and strategic challenges.

Equity, Diversity, and Inclusion Considerations:

The considerations related to Equity, Diversity and Inclusion are on the risk register for review and action planning, and, while important, have not been categorized as high or critical at this time.

Discussion & Update:

Changes to the Risk Rating Scale in the Risk Register

Staff completed a comprehensive review of the College's Risk Register and associated risk management processes. As a result of this review, several proposed changes were presented to the Executive Committee for consideration.

There are several ways that the College evaluates risk. It considers the **probability** of a risk (and assigns it a number from 1-5) and the **consequence or impact** of the risk (again, rated on a scale of 1-5). Combined, the likelihood and the impact create the **risk rating** for each risk. Once it has decided the risk rating, it then considers whether the controls and mitigating factors increase or decrease the risk rating. The effect of controls and mitigating factors yields the **residual risk**. When the residual risk is high or critical, the College reports it to the Executive and the Board on the Risk Management Report.

The previous scale resulted in a significant concentration of risks being classified as either high or critical on the risk rating scale, with the number of risks rated as critical exceeding those rated as high. This distribution reduced the ability of the Risk Register to effectively distinguish between levels of risk and limited its usefulness as a tool for prioritizing oversight and mitigation activities.

Figure 1 shows how the risk ratings were previously classified.

Figure 1

Probability	5	5	10	15	20	25
	4	4	8	12	16	20
	3	3	6	9	12	15
	2	2	4	6	8	10
	1	1	2	3	4	5
		1	2	3	4	5
Consequence (Impact)						

Legend: **Green** = low, **Blue** = moderate, **Purple** = high, **Red** = Critical

BOARD MEETING BRIEFING NOTE

Risk Management Report & Changes to Risk Rating Scale of Risk Register

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Staff recommended to Executive Committee the adoption of a revised risk rating scale. Under the revised approach, the critical category will be reserved for only the most significant risks, specifically those with a residual risk score greater than 16. The high-risk category will include risks with scores ranging from 10 to 16, while the moderate category will be expanded to include scores from 4 to 9. The low-risk category remains unchanged and continues to apply to scores from 1 to 3. The new risk rating scale is reproduced in Figure 2 below.

Figure 2

Probability	5	5	10	15	20	25
	4	4	8	12	16	20
	3	3	6	9	12	15
	2	2	4	6	8	10
	1	1	2	3	4	5
		1	2	3	4	5
		Consequence (Impact)				

The advantages of the new scale are that it:

- 1) provides a more realistic assessment of organizational risks,
- 2) improves differentiation between risk levels, and
- 3) reduces the number of risks classified as critical.

These changes will help the Executive Committee to focus its oversight on those risks that pose the greatest potential impact to the College.

Risk Management Report Remains Similar to the Last Report

To align with the proposed methodology, risk ratings for several entries in the Risk Register were updated. As a result of these changes, the **risk ratings** and the **residual risk ratings** for several risks decreased.

The Executive Committee accepted the staff's rationale for each proposed change in risk level

While the risk rating changed for the following two categories, the residual risk category remained the same for both risks. As such, the net effect is **no change** to the Risk Management Report received by the Board in Q4 2025-2027. For clarity, the two risks which remain classified as high are S. 10 and S. 11 and the specific changes are detailed below.

S.10 "Availability of health care personnel has reached a crisis level for governments across the country. Government will be looking for data, ideas and support to implement any HHR strategies. Risk that the strategies may not align of will cause negative unforeseen consequences"

BOARD MEETING BRIEFING NOTE

Risk Management Report & Changes to Risk Rating Scale of Risk Register

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Staff changed the probability rating from 5 to 4. The reasoning for the change is as follows. With the implementation of the *As of Right* legislation in January 2026, the College has received six attestations and six applications. The applications have been completed well within the six-month period. No concerns have arisen. Monitoring and verification practices between the occupational therapy regulatory organizations in Canada continue to function well. The College continues to provide data about registrants to the provincial government (Health Professions Database) and to the Canadian Institute for Health Information (CIHI Health Human Resources Minimum Data Set). The residual risk ranking, in staff's opinion, remains high.

S.11 “The College has reviewed its financial health to ensure it can operate effectively now and into the future. Budget deficits were anticipated for 2 consecutive cycles, resulting in decreased reserves...”

Staff altered the organization risk description due to the improving financial health of the College. It now reads, “The College has reviewed its financial health to ensure it can operate effectively now and into the future. A 2% fee increase was implemented for the 2024-2026 annual renewal cycles. The College is not currently projecting large deficits over the next few years and now has approximately 7 months of reserves (unrestricted) on hand.”

As a result of the College's improved financial situation, staff changed the probability rating from 5 to 3, the impact rating is altered to increase the degree of impact from 2 to 5. The risk ranking drops to high from critical. Lastly, the Control Procedures are updated. Staff deleted “1. A communications plan is underway to assist with understanding the rationale” as this is stale. Instead, staff added, “1. Quarterly financial results will continue to be reviewed by the Finance and Audit Committee”.

Implications:

The Board may wish to consider the implications to the public interest of the changes to the risk register and related risk management report. From a public-interest and governance perspective, the Board may wish to consider whether the revised methodology improves risk oversight without unintentionally reducing visibility of significant risks. Two questions to help the Board discuss the changes are:

1. Could the revised rating scale reduce the visibility or urgency of risks that may still have significant public-interest consequences?
2. Could the change in methodology affect transparency or the Board's ability to identify emerging public-interest risks?

Recommendation(s):

BOARD MEETING BRIEFING NOTE

Risk Management Report & Changes to Risk Rating Scale of Risk Register

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THAT the Board be informed of the adjustments to the Risk Register for Q1 2026-2027 and receive the Risk Management Report.

BOARD MEETING BRIEFING NOTE

Risk Management Report & Changes to Risk Rating Scale of Risk Register

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Risk Management Report

The following table details the two residual risks on the risk register classified as high in Q1 of fiscal year 2026-27. There are no residual risks classified as critical on the risk register.

Risk Category	STRATEGIC
Risk (S.10):	Health Human Resources “Availability of health care personnel has reached a crisis level for governments across the country. Government will be looking for data, ideas and support to implement any HHR strategies. Risk that the strategies may not align or will cause negative unforeseen consequences, such as the registration of incompetent or unprofessional individuals. Government has introduced new 'As of Right' legislation that will facilitate OTs who are regulated in another province to begin work in Ontario prior to being duly registered. There are risks to the public if someone is leaving their province due to some regulatory action such as discipline, and then that individual begins to work without any safeguards put into place for public protection.” The risk to the public is that the public may not have access to safe, qualified occupational therapists when needed for appropriate health care.
Control Procedure(s)	1. Membership with Health Profession Regulators of Ontario (HPRO) 2. Establishing and sustaining positive government relationships; 3. Standard processing times for applications for registration; 4. Emergency registration regulations in place; 5. Language test changes in place; 6. Government personnel aware the College is ready and available to assist when needed, with accurate information and data.
Monitoring Process	1. HPRO meetings and working group participation; 2. Working with ACOTRO with a goal of labour mobility in Canada; 3. Ministry updates and relevant joint working groups; 4. College networking updates; 5. Monitoring happenings at the Canadian level.

BOARD MEETING BRIEFING NOTE

Risk Management Report & Changes to Risk Rating Scale of Risk Register

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Risk Category	STRATEGIC
Action Plan	1. Working with the ACOTRO SEAS program to support their timely assessment of international applicants (Federal Project to improve application processing time at SEAS) 2. Leveraging College data. 3. Maintaining open communication with the provincial OT association, universities, and government re: any relevant initiatives. 4. Implemented the “As of Right” legislation/regulations

BOARD MEETING BRIEFING NOTE

Risk Management Report & Changes to Risk Rating Scale of Risk Register

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Risk Category	STRATEGIC
Risk (S.11)	Finances “The College has reviewed its financial health to ensure it can operate effectively now and into the future. A 2% fee increase was implemented for the 2024-2026 annual renewal cycles. The College is not currently projecting large deficits over the next few years and now have approximately 7 months of reserves (unrestricted) on hand.” Any increase in fees would be intended to mitigate the risk to the public that the College would not have sufficient resources to complete its public protection mandate appropriately. The College will continue to develop its reserves (unrestricted) per best practices in the sector and in compliance with Canada Revenue Agency guidelines.
Control Procedure(s)	1. Quarterly financial results will continue to be reviewed by the Finance and Audit Committee in detail. 2. The Finance and Audit Committee have carefully reviewed the budget to ensure their understanding of College finances. 3. Bylaws are in place to support up to 2% increases for the next two years if necessary.
Monitoring Process	1. Continued monitoring and careful budgeting and spending. 2. Continued attention to communications
Action Plan	1. The communications plan will be implemented during renewal. 2. Finance and Audit Committee will continue to carefully review any proposed fee increases.

BOARD MEETING BRIEFING NOTE

Date: October 20, 2026
From: Finance and Audit Committee
Subject: Fiscal Year 2026/2027 Q1 Financial Summary Report

Recommendation:

***THAT** the Board receive the FY2026/2027 Q1 Financial Report, as presented.*

Issue:

To review the year-to-date financial results of the College for the first quarter of the fiscal year 2026/2027 and advise the Board of any issues.

Link to Strategic Plan:

This aligns under Performance and Accountability.

The College maintains strong corporate and governance structures and fosters a culture of continuous improvement.

4.1 Ensures College governance is proactive, effective, competency-based, and accountable.

Why this is in the Public Interest:

The College has a duty to ensure that it has the financial resources to meet its public protection mandate and to use those resources responsibly.

The Board may wish to consider the questions below when reviewing the Q1 financial reports:

- Are there significant variances between actual results and the budget and the underlying reasons for those variances?
- Are there significant financial risks or uncertainties that could affect the College's financial position for the remainder of the fiscal year?

Equity, Diversity, and Inclusion Considerations:

When preparing this report, all elements of equity, diversity and inclusion were considered.

Background:

This Financial Report contains three sections:

1. Financial Statement Highlights
2. Summary of Statutory Remittances and Filings
3. Financial Statements:

BOARD MEETING BRIEFING NOTE

Fiscal Year 2026/2027 Q1 Financial Summary Report

Page 2 of 9

- Statement of Financial Position as at August 31, 2026
- Statement of Operations for the period June 1, 2026, to August 31, 2026
- Statement of Reserve Funds as at August 31, 2026

Discussion:Highlights of Statement of Financial Position:

(Please refer to the attached Statement of Financial Position as at August 31, 2026).

Items to note with respect to the changes to assets includes:

- The balance in the investments will not align with the monthly BMO Investment Reports for interim financial reporting as standard audit adjustments (i.e. to recognize accrued interest and to reclassify certain items between cash and investments) are recorded at fiscal year-end. Variances to prior year reflect changes in the investment portfolio, including investments matured and reinvested, recognizing the interest reinvested in the balance.
- The decrease in property and equipment year-over-year is due to depreciation from the leasehold improvements, furniture, and the server. No additions or disposals have taken place this fiscal year.

Items to note with respect to liabilities for the period include:

- The deferred registration fees recorded in the Statement of Financial Position, as at August 31, 2026, represent the portion of the annual renewal fees collected for fiscal year 2026/2027. These funds will be moved out of the Statement of Financial Position quarterly and recognized in the Statement of Operations as Registration fees. Annual renewal funds collected on or after June 1, 2026, are automatically recorded directly under Registration fees on the Statement of Operations for the current fiscal year.

The Net Assets section on the Statement of Financial Position reflects the following:

- The decrease in Invested in Fixed Assets is due to the depreciation.
- The excess of revenues over expenses for the period is due primarily to lower expenditure, due to delayed timing, in various areas.

Highlights of Statement of Operations:

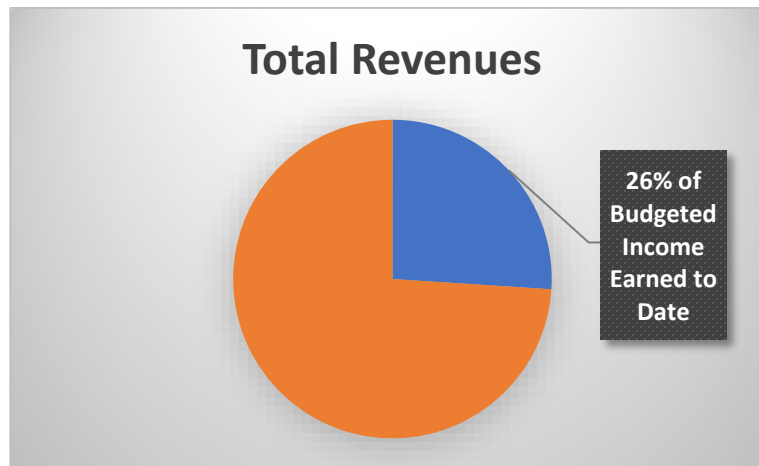
(Please refer to the attached Statement of Operations for the period of June 1, 2026, to August 31, 2026).

The excess revenues over expenses for the period June 1, 2026 to August 31, 2026 is \$493,744. The College is in a surplus position, and the below charts provide some additional detail for each category.

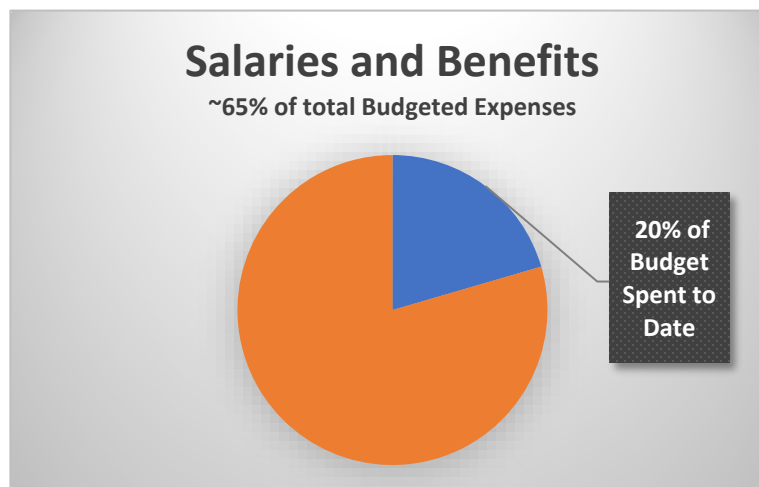
BOARD MEETING BRIEFING NOTE

Fiscal Year 2026/2027 Q1 Financial Summary Report

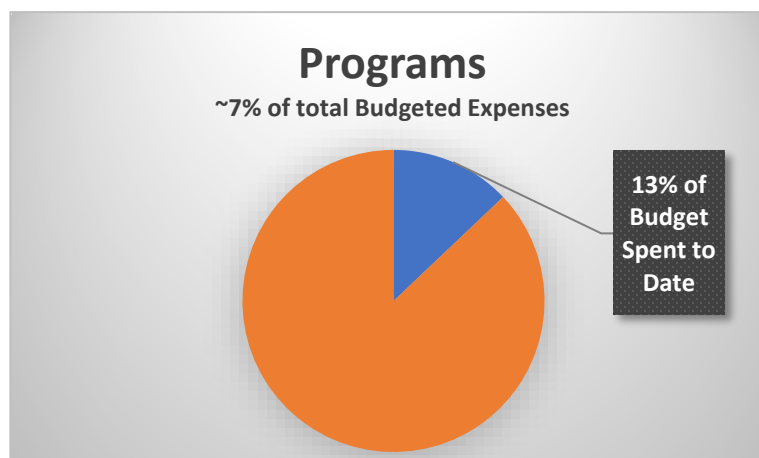
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- Status: On Target
- Revenue is primarily derived from returning and new registrant fees, as well as application fees, and represents one-quarter of the 2026/2027 annual renewal fees being recognized.



- Status: Favourable to budget
- Salaries and benefits are slightly under budget. Anticipate alignment to budget in next quarter.

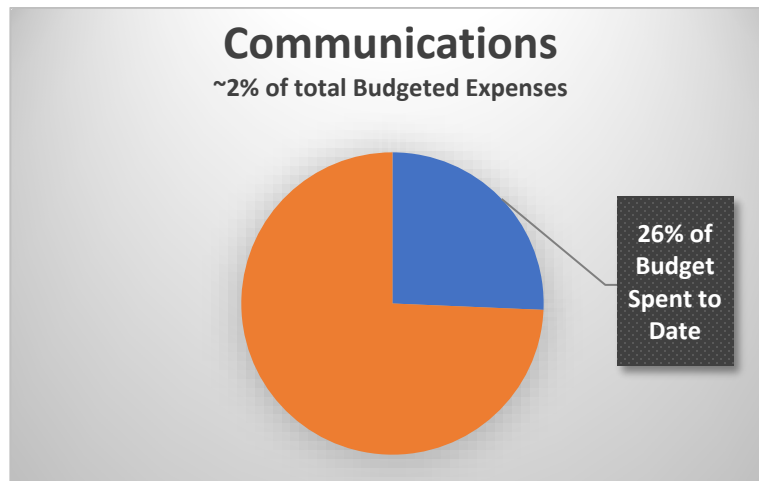


- Status: Favourable to budget
- Program expenses are under budget primarily due to timing of College activities.
- Variance to the statement of operations due to reversal of I&R year-end accrual in the statement.

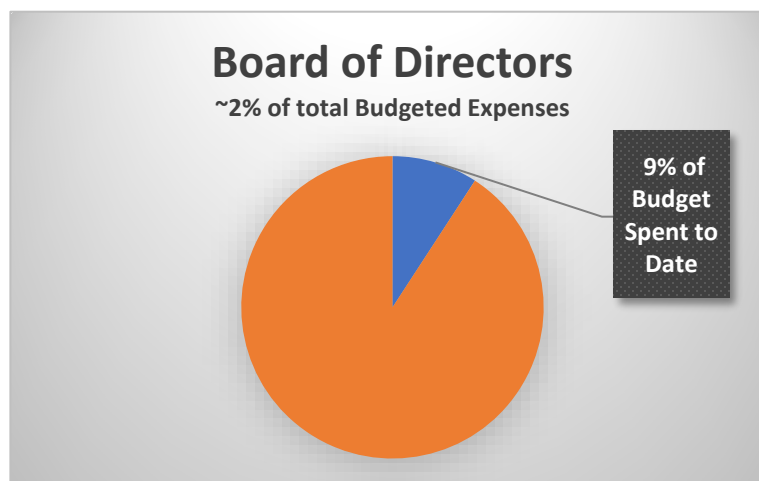
BOARD MEETING BRIEFING NOTE

Fiscal Year 2026/2027 Q1 Financial Summary Report

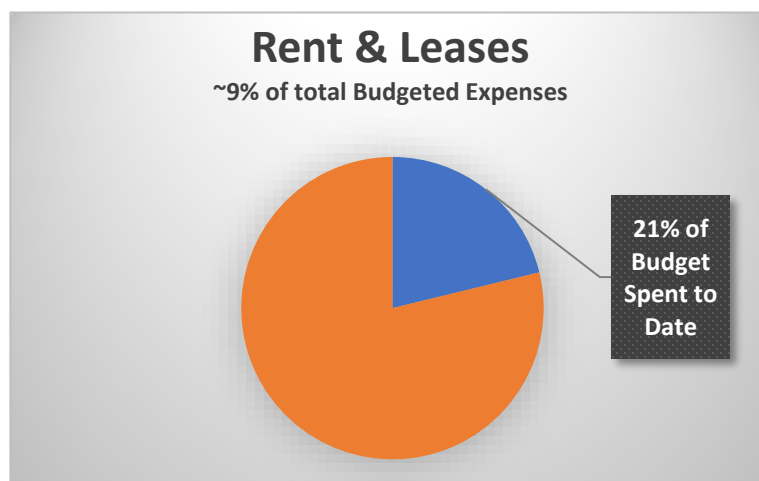
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- Status: On Target



- Status: Favourable to budget
- Board of Directors' costs are under budget due to timing.

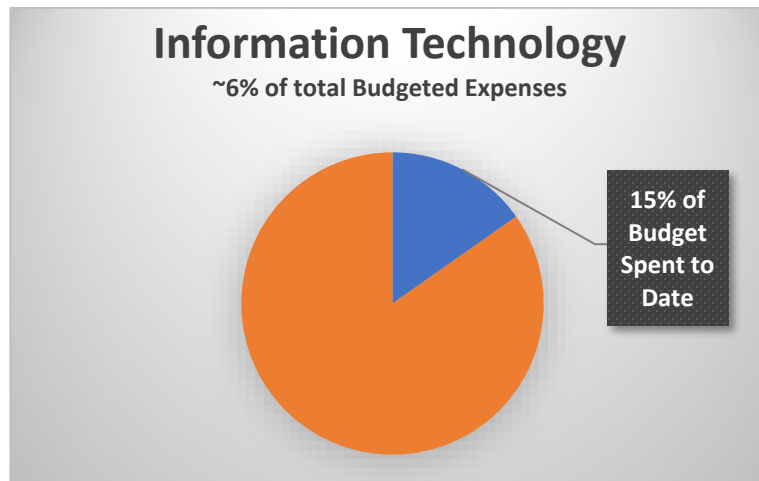


- Status: Favourable to budget
- Included here are rent, insurance premiums and leases for large equipment.

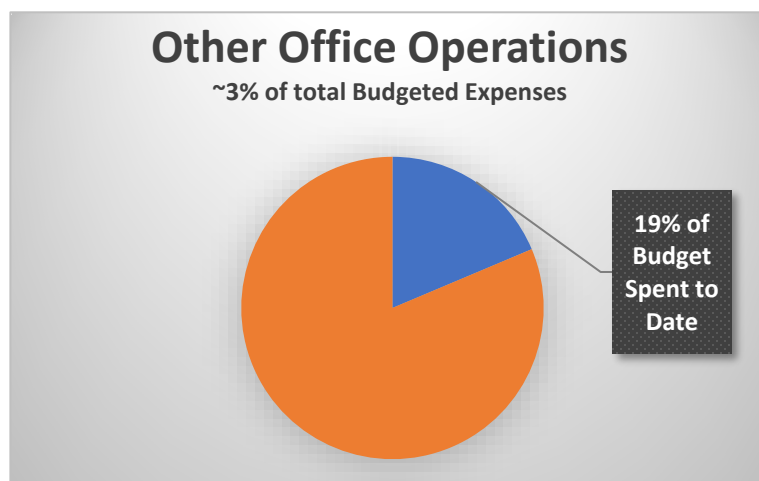
BOARD MEETING BRIEFING NOTE

Fiscal Year 2026/2027 Q1 Financial Summary Report

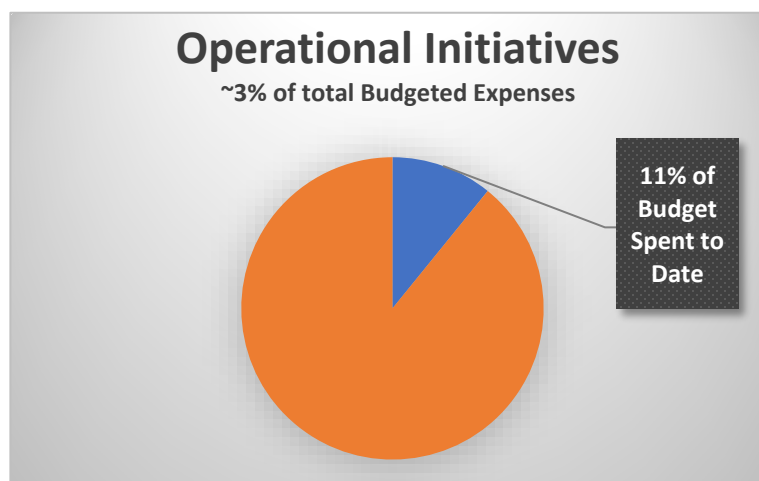
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- Status: Favourable to Budget
- Information Technology is under budget due to timing of invoices.



- Status: Favourable to Budget
- Other Office Operations are slightly under budget due to timing of activities.

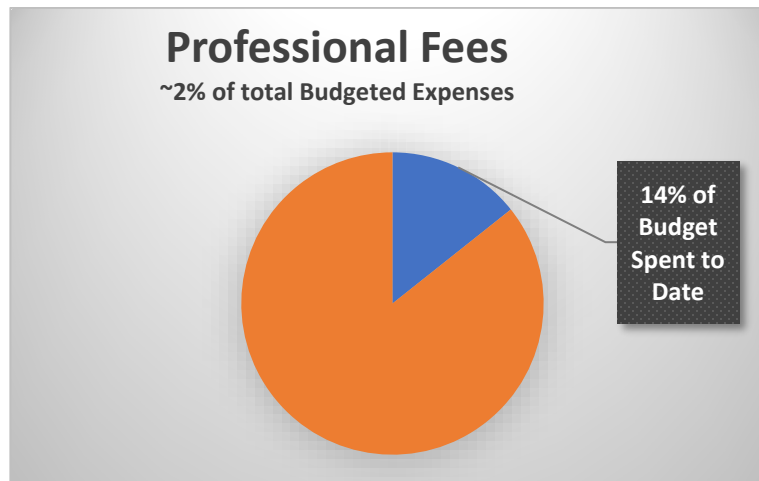


- Status: Favourable to budget
- Operational initiatives are under budget. Expenditure is expected to increase as planned projects proceed throughout the year.

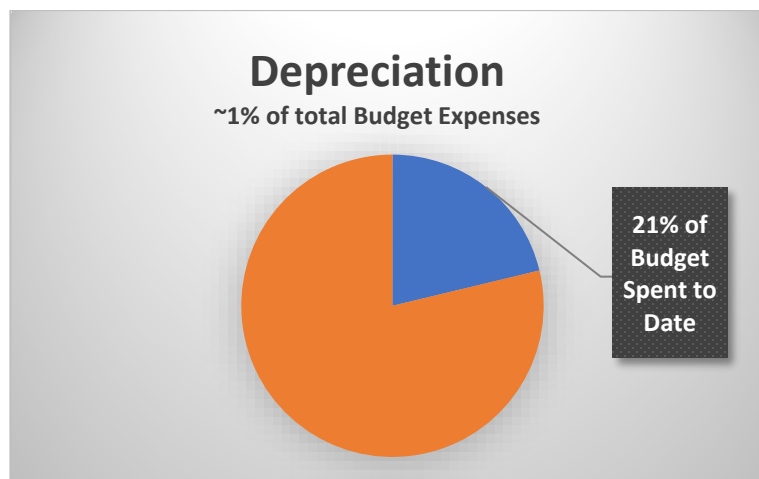
BOARD MEETING BRIEFING NOTE

Fiscal Year 2026/2027 Q1 Financial Summary Report

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- Status: Favourable to budget
- Professional Fees are under budget due to timing of activities.



- Status: Favourable to Budget
- Depreciation is slightly under budget as planned additions throughout the year have not commenced.

Highlights of Statement of Reserves:*(Please refer to the attached Statement of Reserves as at August 31, 2026)*

In addition to expenses incurred during the regular course of operations, certain expenditures are made against the designated reserve funds in accordance with approved Board Guidelines for Establishing and Maintaining Reserve Funds.

Through to the end of August, the following expenses have been incurred:

- \$5,191 has been allocated to the Invested in Fixed Assets Fund amount and is reflective of the accumulated depreciation.

BOARD MEETING BRIEFING NOTE

Fiscal Year 2026/2027 Q1 Financial Summary Report

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Statutory Remittances and Filings:

The College is required to remit various taxes and filings to the government.

Description	Frequency/Timing	Status
Remittance of payroll withholding taxes (CPP, EI, Income Tax)	Bi-weekly	Up to date
Remittance of CPP on Board per diems	Monthly	Up to date
Remittance of Employer Health Tax	Payroll over \$1,000,000 will have EHT applied at 1.95% during the calendar year.	Up to date
Filing of Harmonized Sales Tax return (Monthly)	Monthly Upcoming Filing Due Dates: October 31, 2026 November 30, 2026	Up to date
Filing of T4, T4A returns	Annually, based on calendar year. Due on last day of February.	Up to date
Filing of Corporate Income Tax Return (T2)	Annually based on fiscal year. Due November 30, 2026.	Up to date
Filing of Non-Profit (NPO) Information Return (T1044)	Annually based on fiscal year. Due November 30, 2026.	Up to date

BOARD MEETING BRIEFING NOTE

Fiscal Year 2026/2027 Q1 Financial Summary Report

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College of Occupational Therapists of Ontario
STATEMENT OF FINANCIAL POSITION
As at August 31, 2026

	31-Aug-26	31-Aug-25
ASSETS		
Current assets		
Cash	4,130,890	3,951,426
Accounts receivable and prepaid expenses	51,093	62,707
Total current assets	4,181,983	4,014,133
Investments	4,011,217	3,864,702
Property and equipment, net of accumulated amortization	144,482	185,535
TOTAL ASSETS	8,337,682	8,064,370
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	224,225	220,672
HST payable	-	-
Deferred registration fees	3,746,805	3,604,306
Total current liabilities	3,971,030	3,824,978
Total liabilities	3,971,030	3,824,978
NET ASSETS		
Reserve funds	525,000	1,325,000
Invested in fixed assets	144,481	185,535
Unrestricted	3,203,427	2,287,458
Excess of revenues over expenses for the period	493,744	441,399
Total net assets	4,366,652	4,239,392
TOTAL LIABILITIES AND NET ASSETS	8,337,682	8,064,370

BOARD MEETING BRIEFING NOTE

Fiscal Year 2026/2027 Q1 Financial Summary Report

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College of Occupational Therapists of Ontario
STATEMENT OF OPERATIONS
June 2026 to August 2026

	3 Months Actuals ended Aug 2026 \$	12-Month Budget FY26/27 \$	Percentage of Spend to Budget %
REVENUES			
Registration fees	1,483,653	5,424,223	27%
Application fees	32,625	113,145	29%
Interest & other income	21,305	306,035	7%
TOTAL REVENUES	1,537,583	5,843,403	26%
EXPENSES			
Salaries and benefits	781,712	3,816,517	20%
Programs	(13,231)	406,815	-3%
Communications	23,260	90,500	26%
Board of Directors	12,593	137,076	9%
Rent & Leases	116,586	549,964	21%
Information technology	55,727	365,233	15%
Other office operations	29,635	158,940	19%
Operational initiatives	18,916	172,000	11%
Professional fees	13,450	93,933	14%
Depreciation	5,191	24,430	21%
TOTAL EXPENSES	1,043,839	5,815,408	18%
EXCESS OF REVENUES OVER EXPENSES FOR THE PERIOD	493,744	27,995	

STATEMENT OF RESERVE FUNDS			
	Opening Balance June 1, 2026 \$	Spent to Date/Change \$	Closing Balance Aug 31, 2026 \$
Hearings and Independent Medical Exam Fund	\$ 400,000		400,000
Sexual Abuse Therapy Fund	\$ 25,000		25,000
IT Technology Fund	\$ 100,000		100,000
Invested in Fixed Assets	\$ 149,672	\$ (5,191)	\$ 144,481
Unrestricted	\$ 3,198,236	\$ 5,191	3,203,427
Excess of Revenues over Expenses for the period	\$ -	493,744	493,744
TOTAL RESERVES	3,872,908	493,744	4,366,652

Implications:

By receiving the FY2026/2027 Q1 Financial Report, the Board is formally acknowledging that the report has been presented and reviewed. This action records the report in the official Board minutes and demonstrates fulfillment of the Board's responsibility for financial oversight.

Attachments: None

BOARD MEETING BRIEFING NOTE

Date: October 20, 2026

From: Nominations Committee

Subject: Committee Appointments - Indigenous Insights Advisory Committee (IIAC)

Recommendation:

***THAT** the Board approve the appointment of Claude Lloyd as Community Appointee to the Indigenous Insights Advisory Committee for a three-year term, effective October 20, 2026.*

***THAT** the Board approve the appointment of Julie MacFarlane as Community Appointee to the Indigenous Insights Advisory Committee for a three-year term, effective October 20, 2026.*

***THAT** the Board approve the appointment of Lidia Giosa as Community Appointee to the Indigenous Insights Advisory Committee for a three-year term, effective October 20, 2026.*

Issue:

The Board is asked to consider the Nominations Committee's recommendation to appoint three Community Appointees to the Indigenous Insights Advisory Committee.

Link to Strategic Plan:

This aligns under Performance and Accountability.

4.1 Ensures College governance is proactive, effective, competency-based, and accountable.

Why this is in the Public Interest:

The College has a responsibility to ensure that its governance and regulatory processes are informed by relevant perspectives and are responsive to the communities it serves.

The appointment of Community Appointees with relevant knowledge, skills, experience, perspectives, and capacity will support effective governance and meaningful Indigenous engagement. A strong and appropriately composed Advisory Committee will strengthen the College's ability to consider Indigenous perspectives in its work and support the College in fulfilling its public interest and public protection mandate.

BOARD MEETING BRIEFING NOTE

Appointment of Community Appointees to the Indigenous Insights Advisory Committee

Page 2 of 3

Equity, Diversity, and Inclusion Considerations:

The recruitment and selection of Community Appointees to the Indigenous Insights Advisory Committee is intended to strengthen the inclusion of Indigenous perspectives, knowledge, lived experiences, and community relationships within the College's regulatory work.

In considering the recommended appointments, attention was given not only to the individual qualifications of candidates, but also to the overall composition of the Committee. The range of Indigenous perspectives, lived experiences, and other relevant attributes represented on the Committee will be important to its ability to provide meaningful advice to the College.

Background:

The Indigenous Insights Advisory Committee provides an opportunity for the College to seek and incorporate Indigenous perspectives, knowledge, and advice into its regulatory work and related initiatives.

The recruitment process was intended to identify community members who could contribute relevant knowledge, lived experience, perspectives, skills and/or relationships that will support the Committee in providing meaningful Indigenous insights and advice to the College.

Candidates were assessed against the established eligibility and selection criteria. In addition to individual qualifications, consideration was given to the overall composition of the Committee and the range of perspectives and experiences required to support the Committee in fulfilling its mandate.

Discussion:

In late May 2026, the recruitment of Indigenous Insights Advisory Committee members was launched through the College's website and social media channels. The application deadline was June 18th, 2026.

College staff managed the recruitment process including responding to candidate questions and enquiries, collecting application forms and supporting documentation, and confirming candidates' eligibility for appointment.

Four eligible candidates were interviewed by the Nominations Committee. Following its consideration of the candidates, the Nominations Committee recommends that the Board appoint Claude Lloyd, Julie MacFarlane, and Lidia Giosa as Community Appointees to the Indigenous Insights Advisory Committee. Each candidate brings knowledge, skills, experiences and perspectives that will support the Indigenous Insights Advisory Committee:

BOARD MEETING BRIEFING NOTE

Appointment of Community Appointees to the Indigenous Insights Advisory Committee

Page 3 of 3

Claude Lloyd

- Demonstrated a multi-decade commitment to engagement with First Nations and Indigenous communities, supported by ongoing Indigenous learning and relationship-building.
- Brings a combination of Indigenous community engagement, governance and regulatory expertise, and lived healthcare experience that can support informed contributions relating to Indigenous health, equity, public protection, and culturally responsive decision-making.

Julie MacFarlane

- Brings lived experience and an Indigenous background that can provide valuable perspective and cultural insight in support of the committee's mandate and the College's efforts to build relationships with Indigenous persons and communities.
- Demonstrates a strong commitment to relationship-building and community collaboration, with experience fostering partnerships, listening to diverse perspectives, and advancing inclusive practices.

Lidia Giosa

- Brings extensive governance and regulatory experience, including current service as an elected board director at another health regulatory college. This experience demonstrates an understanding of public-interest governance, regulatory oversight, and committee decision-making.
- Demonstrates a commitment to Indigenous engagement, cultural safety, and equity through ongoing learning and collaboration with Indigenous communities and education teams. Her professional development includes Indigenous-focused training and coursework, completed by experience working with Indigenous children, educators, and community partners across Ontario.

Collectively, the recommended candidates bring lived experience with Indigenous communities and people, as well as complementary experience in governance, public interest work, leadership, education, conflict resolution, regulated professional practice, Indigenous engagement, and community relationships. Their combined knowledge, skills, perspectives, and experiences would contribute to the College's capacity to provide informed and meaningful advice to the College. The recommended appointments would also contribute to the overall range of perspectives and expertise represented on the Committee.

Attachments:

1. Candidate resumes

CV suppressed to protect privacy

CV suppressed to protect privacy

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BOARD MEETING BRIEFING NOTE

Date: October 20, 2026
From: Nominations Committee
Subject: Committee Reappointments - Practice Subcommittee

Recommendation:

THAT the Board reappoints Lori Desjardine and Anuradha Banavalikar as professional committee appointees to the Practice Subcommittee, each for a three-year term commencing on January 26, 2027.

Issue:

The Board is asked to consider the reappointment of two professional committee appointees to the Practice Subcommittee, as recommended by the Nominations Committee in accordance with the College's reappointment policy.

Link to Strategic Plan:

This aligns to Performance and Accountability.

4.1 Ensures College governance is proactive, effective, competency-based, and accountable.

Why this is in the Public Interest:

To carry out its public interest mandate, the College requires a sufficient number of qualified individuals to participate in its committees and contribute to effective regulatory decision-making. Reappointing committee members who continue to meet the requirements of their role supports continuity, preserves committee knowledge and experience, and enables the Practice Subcommittee to continue providing informed advice on current occupational therapy practice issues.

To help the Board focus on the public interest, the Board may wish to contemplate whether the reappointments support effective governance, committee performance, and the College's mandate.

Equity, Diversity, and Inclusion Considerations:

The composition of the Practice Subcommittee seeks to reflect a broad range of occupational therapy experiences, perspectives, practice settings, and geographical representation across the province. The Nominations Committee considers the overall composition of the committee when making reappointment recommendations, including the value of maintaining a diversity of experience and perspectives.

BOARD MEETING BRIEFING NOTE

Reappointment of Practice Subcommittee Members

Page 2 of 2

Background:

The Practice Subcommittee is a non-statutory committee whose primary function is to explore, debate, and provide recommendations on current occupational therapy practice issues relevant to the mandate of the College.

The main responsibilities of the Practice Subcommittee include:

- Conducting environmental scans on practice issues that may affect professional regulation;
- Identifying current practice issues for consideration;
- Acting as an advisory committee on occupational therapy practice;
- Making recommendations for action on specific practice issues; and
- Developing, reviewing, and revising College resources related to practice.

Lori Desjardine and Anuradha Banavalikar were appointed as professional committee appointees to the Practice Subcommittee for a three-year term commencing January 26, 2024.

Discussion:

In accordance with the College's governance manual and its policy respecting the reappointment of committee members, the Nominations Committee considered the reappointment of Lori Desjardine and Anuradha Banavalikar.

The Nominations Committee, in consultation with the Program Manager, is recommending that both members be reappointed for a further three-year term.

The recommendation takes into consideration the members' continued participation on the Practice Subcommittee, their knowledge and experience relevant to the committee's mandate, and the ongoing needs and composition of the committee.

The proposed reappointments would provide continuity of membership and support the Practice Subcommittee in carrying out its mandate. The reappointments remain subject to the Board's approval.

Implications:

Reappointment of the two members would support continuity and retention of committee knowledge and experience. No additional financial or operational implications are anticipated because of the proposed reappointments.

Attachments: None

BOARD MEETING BRIEFING NOTE

Date: October 20, 2026
From: Executive Committee
Subject: Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

Recommendation:

THAT the Board approve the revisions to Policy 8.3/ Performance Evaluation for Registrar and CEO.

Issue:

To ensure that the College has a structured, fair, confidential and evidence-based process for the Registrar's performance evaluation process, an environmental scan was completed to assess commendable practices in the regulatory environment. The Executive Committee reviewed and approves staff recommendations for improvements to the College's Governance Policy 8.3, "Performance Evaluation for Registrar & CEO".

Link to Strategic Plan:

This aligns under Performance and Accountability.

The College maintains strong corporate and governance structures and fosters a culture of continuous improvement.

- 4.1 Ensures College governance is proactive, effective, competency-based, and accountable.
- 4.3 Leverages data to drive performance internally and externally to enhance service delivery.

Why this is in the Public Interest:

A structured performance evaluation of the Registrar & CEO's annual performance supports effective leadership in regulation of the profession in the public interest.

Equity, Diversity, and Inclusion Considerations:

When reviewing Policy 8.3, equity, diversity and inclusion factors were considered.

Background:

The College's Governance Manual includes Policy 8.3 which details the Registrar & CEO's performance evaluation process. The Executive Committee completed the Registrar & CEO's performance evaluation for 2025-2026, and asked the Registrar to review the process, and bring forward suggestions for changes to the policy.

BOARD MEETING BRIEFING NOTE

Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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Staff conducted a search of publicly accessible policies and procedures related to Registrar performance reviews at Ontario health colleges and analyzed COTO's current policy.

The Executive Committee considered two policy options presented by the Registrar & CEO at its meeting on August 14, 2026. The Executive directed the Registrar to make revisions to the policy.

Discussion:

Staff researched the policies of five health colleges. Those policies reflect different levels of formality, feedback mechanisms and governance maturity. All assign primary accountability for the Registrar & CEO review to the governing body (Board or Council), typically supported by an Executive Committee. However, there is considerable variation in the breadth of feedback collected, the use of independent advisors, and the degree of structure in the review process.

Five policies at other colleges were found during the environmental scan. The following is a list of helpful practices identified in the five policies at other colleges.

1. Board/Council owns the review, but the Executive Committee runs the process. This appears in each of the policies of the five colleges. It helps keep accountability with the governing body while making the process manageable.
2. Use clear criteria agreed in advance. Several examples connect performance to operational goals, strategic goals, (and to ends/critical outcomes, and executive limitations, if the college is using the Carver Policy method) or key regulatory indicators.
3. Include self-assessment. The Colleges for Midwives, Medical Laboratory Technologists, Massage Therapists and Dental Technologists expressly include a Registrar/CEO self-assessment or year-end summary. This supports reflection and reduces the risk that the review is one-sided.
4. Use multi-source feedback where appropriate. The College of Midwives, CMLTO, CMTTO and CDTO provide the strong examples of broad input, including Board, staff and external stakeholders. This can improve the evidence base, provided confidentiality is protected.
5. Protect confidentiality. The College of Midwives especially clear that individual survey responses, interview notes and identifying information are not shared with Board or staff.
6. Build in mid-year feedback. CMLTO's mid-year discussion is a useful practice because it supports "no surprises" and makes the annual review a summary of ongoing oversight rather than a one-time event.
7. Use an independent advisor for broader reviews. Most of the colleges use an external advisor, while CMLTO uses third-party support for broader consultation every three to five years. An external advisor is useful where the review includes confidential staff or stakeholder input.

BOARD MEETING BRIEFING NOTE

Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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Analysis of COTO's policy yields several significant features that adhere to good practices. When the outcome of the environmental scan with the analysis of COTO's policy are combined, options for improvements to COTO's policy emerged. The new policy was updated to reflect those improvements and requests from Executive:

1. **Regular Reporting:** The policy should expressly state that the Registrar will provide quarterly reports to the Executive Committee about the Registrar's performance.
2. **Performance:** To shift the assessment from subjective impressions toward evidence-based evaluation, the Executive Committee should add measurable organizational performance to the policy.
3. **Flexibility in the type and rigor of the annual assessment.** The Executive recommends flexibility in how the assessment is done, allowing for both a performance review and a competency assessment in the first few years after a Registrar's hiring, and with an interval after that. In other years, the review could be by performance review alone. Moreover, the review process could involve feedback from more people, internal and external to the College, in different years.
4. **Retainer of an external advisor or facilitator:** The Executive recommends that flexibility be embedded in the policy as to whether to retain an external advisor or facilitator every year.
5. **Confidentiality:** The policy should provide more details about what will be kept confidential to increase confidence of participants in the process. For example, staff feedback (received by way of surveys and possibly interviews) should be detailed as confidential. Final reports will only be seen by the Executive Committee, the Registrar and the external advisor.
6. **Compensation:** While the policy states that compensation is a purpose of the evaluation, separating the performance evaluation and compensation decisions by the Executive into two separate steps typically improves the quality of developmental discussions. Formalizing it in the policy will provide clarity.

Overview of Policy:

The revised policy allows the Executive Committee to request an annual performance review competency assessment. It includes proposed quarterly reporting by the Registrar, plus evidence-based performance measures, optional independent facilitation, strengthened confidentiality, and separation of performance and compensation decisions. Every year, all Board members will be invited to provide feedback for the performance review and/or competency assessment.

A clean version of the revised policy is attached as Appendix A. A marked up copy to show the comparisons between the existing policy and the proposed one is attached as Appendix B.

BOARD MEETING BRIEFING NOTE

Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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Implications

Questions that the Board may wish to consider as to whether these policy changes advance the public interest are:

1. **Strengthening Accountability for Regulatory Leadership:** Will the proposed changes provide the Board with sufficient and reliable information to assess whether the Registrar is effectively advancing the organization's public-protection mandate?
2. **Enhanced Credibility and Integrity of the Review Process:** Do the proposed changes strengthen the independence, fairness, and credibility of the Registrar performance review process?
3. **Appropriate Balance Between Confidentiality and Oversight:** Do the proposed confidentiality measures support an effective evaluation process while preserving the Board's ability to carry out its governance responsibilities?

Next Steps:

The Executive Committee believes the proposed revisions will strengthen governance oversight, improve the quality and consistency of the Registrar's performance evaluation, and support public confidence in the Board's accountability processes. The Executive Committee therefore recommends that the Board approve the revised Registrar Performance Review Policy.

The Board is asked to decide whether to approve the existing policy.

Attachments:

1. Appendix A – Revised Draft Policy (clean copy)
2. Appendix B – Revised Draft Policy (marked up copy)

BOARD MEETING BRIEFING NOTE

Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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APPENDIX A – Revised Draft Policy (Clean Copy)

Policy Type: Section 8: Evaluation, Training, and Development

Policy Reference: 8.3 Performance Evaluation for Registrar and CEO

Date Prepared: December 2009

Date Revised: January 2011, January 2016, January 2019, June 2025, October 2026

Date Reviewed:

Purpose

The purpose of this policy is to establish a structured, fair, confidential and evidence-based process for evaluating the performance of the Registrar and Chief Executive Officer (CEO). The evaluation process supports accountability for the College's mandate and strategic priorities; assesses the Registrar & CEO's leadership and the College's organizational performance, provides constructive feedback and identifies professional development opportunities; informs the establishment of performance goals and provides relevant information for decisions about compensation.

Application

This policy applies to:

- the Board of Directors
- the Board Chair
- the Executive Committee
- the Registrar & CEO
- individuals invited to provide feedback
- any independent third party retained to support the evaluation process.

Policy

The Board is responsible for overseeing and systematically monitoring the performance of the Registrar & CEO. The Executive Committee is responsible for

- Overseeing the evaluation process
- Monitoring the Registrar & CEO's performance throughout the year
- Conducting the annual performance review
- Conducting a comprehensive performance review every three years
- Providing feedback and identifying professional development opportunities
- Approving annual performance goals; and
- Considering appropriate compensation for the Registrar & CEO

BOARD MEETING BRIEFING NOTE

Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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The Board Chair is responsible for communicating the evaluation results to the Registrar & CEO on behalf of the Executive Committee.

The Registrar & CEO is responsible for providing timely, accurate and relevant information to support ongoing performance monitoring and the annual evaluation.

Performance Criteria

The evaluation will consider both the Registrar & CEO's individual performance and measurable organizational performance. It may also consider the Registrar & CEO's competencies.

a) Individual Performance Criteria

Individual performance will be assessed relation to:

- the Registrar & CEO's job description
- Achievement of annual performance goals
- Implementation of Board decisions and directions
- Adherence to Board policies
- Leadership responsibilities and competencies
- Professional conduct and demonstration of the College's values

a) Organizational Performance

Organizational performance will be assessed using relevant evidence, which may include:

- Adherence to the Board's directives.
- Progress on the College's strategic priorities and annual operating plan.
- Achievement of key performance indicators
- Financial results and stewardship of College resources
- Risk management reports
- Overall effectiveness in meeting the College's legislative and regulatory mandate.
- Other organizational measures approved by the Executive Committee

Procedure

1. Ongoing Performance Monitoring

The Registrar & CEO will report to the Executive Committee quarterly on progress towards annual performance goals; strategic and operational performance indicators; significant operational achievements; material risks or barriers affecting performance; and adjustments or modifications to goals and plans, where appropriate.

The Executive Committee may provide feedback or identify areas requiring follow-up following each quarterly report.

BOARD MEETING BRIEFING NOTE

Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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The Registrar & CEO will provide a mid-year performance report to the Executive Committee, the form and content to be determined by the Registrar & CEO, but subject to Executive Committee approval.

2. Evaluation Methods

Annual Performance Review Process and/or Competency Assessment Process

An annual performance review will be completed each year following the end of the College's fiscal year, typically between June and August. The process will include:

- A self-assessment completed by the Registrar & CEO
- An evaluation survey completed by individuals approved by the Executive Committee
- The Registrar & CEO's quarterly performance reports and mid-year performance report provided to the Executive Committee
- Information about achievement of annual goals
- Relevant and strategic organizational performance data;
- Other information the Executive Committee considers relevant, which may include a competency assessment or 360 review.

Participants selected for feedback will include:

- All Board Directors

Participants selected for feedback may include:

- senior staff
- direct reports and other staff
- government or agency representatives
- regulatory peers
- external partners and/or
- other individuals with relevant knowledge of the Registrar & CEO's performance

The Registrar & CEO will select survey participants to provide an appropriate balance of perspectives, subject to Executive Committee approval. Selection will consider the participants' knowledge of the Registrar & CEO's work and their opportunity to observe performance during the evaluation period.

Performance Review and Competency Assessment Cycle

During the first two annual evaluation cycles following the appointment of a new Registrar & CEO, the Executive Committee shall oversee both:

- an annual performance review; and

BOARD MEETING BRIEFING NOTE

Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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- a competency assessment, which may include a 360-degree assessment or another assessment methodology approved by the Executive Committee.

The purpose of conducting both evaluations during the initial period of employment is to support onboarding, leadership development, performance feedback, and the Board's oversight of the Registrar & CEO's transition into the role.

Following completion of the first two annual evaluation cycles, the Executive Committee shall determine the evaluation approach for each subsequent year. The Committee may require:

- an annual performance review only; or
- an annual performance review together with a competency assessment or 360-degree assessment.

In making this determination, the Executive Committee may consider factors such as organizational priorities, succession planning, leadership development objectives, previous assessment results, and the needs of the College.

3. External Advisor Support

The Executive Committee may retain an independent external advisor to support either an annual or comprehensive performance review. An external advisor may be engaged to advise on evaluation methods and survey design; administer surveys or interviews; receive and protect confidential feedback; analyze quantitative and qualitative information; prepare an evaluation summary; facilitate Executive Committee discussions; or support delivery of feedback to the Registrar & CEO.

The Executive Committee will establish the external advisor's role, access to information, confidentiality obligations, reporting responsibilities, and retention or disposal requirements before the process begins.

The Executive Committee remains responsible for the evaluation and all related decisions, regardless of whether an external advisor is retained.

The Executive Committee may decide that if no external advisor is retained to delegate the administrative responsibilities of the performance evaluation to the Executive Assistant or to another staff member.

4. Executive Committee Review of Performance

The Executive Committee meet in camera, without the Registrar & CEO present to review the Registrar & CEO's self-assessment survey or interview findings; progress toward annual goals; strategic and organizational performance information; significant contextual factors affecting performance; and proposed feedback and professional development

BOARD MEETING BRIEFING NOTE

Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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priorities. Where a competency assessment is also completed, the Executive Committee will also review it.

The Executive Committee will prepare a written evaluation that summarizes overall performance, key achievements, areas of strength, areas requiring attention or development, professional development opportunities and any recommended follow-up actions.

The Board Chair will communicate a verbal and/or written report detailing the formal performance evaluation to the Registrar & CEO. The performance discussion will address:

- the written evaluation (a copy of which will be provided to the Registrar & CEO)
- accomplishments and strengths
- areas for development
- professional development opportunities, expectations for the coming year, and
- any follow-up actions.

The Registrar & CEO will have an opportunity to respond to the evaluation, identify relevant contextual information and note any factual corrections. Any written response from the Registrar & CEO will be retained with the final evaluation and placed in their personnel file.

5. Compensation Discussion

The Executive Committee will consider compensation separately from its assessment of performance. Following completion of the performance assessment, the Executive Committee will hold a separate in camera meeting to consider compensation options. Its consideration may include the performance evaluation, the Registrar & CEO's employment agreement, relevant market information, internal equity, the College's financial position and any other factors the Executive Committee considers relevant.

The Board Chair will communicate the compensation decision to the Registrar & CEO separately from, or following, the formal performance discussion. Any increase to salary will be retroactively applied to June 1 of that fiscal year. Any bonus amounts will be one-time in nature.

Nothing in this policy predetermines a compensation outcome based on a particular performance result.

6. Establishment of Annual Goals

Within a few weeks following the formal performance review, the Executive Committee will meet with the Registrar & CEO to review and approve performance goals for the new fiscal year.

Goals will:

- align with the College's mandate, strategic priorities, and annual operating plan;

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Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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- be clear and measurable where reasonably possible;
- identify expected outcomes and relevant indicators;
- reflect organizational capacity, resources, dependencies, and risks; and
- form part of the quarterly monitoring and subsequent annual evaluation.

The Registrar & CEO and Executive Committee may recommend adjustments to goals during the year when circumstances or priorities materially change. The Executive Committee must approve and document any material amendments.

7. Confidentiality

All information and records related to the performance evaluation are confidential and will be securely maintained.

Feedback provided by staff and other participants through surveys or interviews is confidential

Feedback will be collected using methods that support participant confidentiality and will be summarized or deidentified wherever reasonably possible. Feedback will be reported without attributed to an individual unless the individual has expressly agreed to attribution

The Board Chair may provide the Board with a confidential confirmation that the evaluation has been completed. This confirmation will not include identifiable feedback, detailed evaluation findings, or confidential compensation information.

The final written evaluation, any written response from the Registrar & CEO, and the record of any compensation decision will be retained as restricted confidential records.

Everyone participating in the process must protect the confidentiality, security, and integrity of the evaluation information during and after the evaluation.

8. Process Review

This process will be reviewed every three years to ensure it meets the current expectations. The Executive Committee oversees the evaluation process, reviews the results, and may recommend changes to the Board.

BOARD MEETING BRIEFING NOTE

Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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APPENDIX B – Revised Draft Policy (Marked Up Copy)

Policy Type: Section 8: Evaluation, Training, and Development**Policy Reference:** 8.3 Performance Evaluation for Registrar and CEO**Date Prepared:** December 2009**Date Revised:** January 2011, January 2016, January 2019, June 2025,
March~~October~~ 2026**Date Reviewed:****Purpose**

The purpose of this policy is to establish a structured, fair, confidential and transparent evidence-based process for evaluating the regular evaluation performance of the Registrar and Chief Executive Officer (CEO). The evaluation ensures process supports accountability tofor the College's mandate, promotes continuous improvement, and supports effective strategic priorities; assesses the Registrar & CEO's leadership in regulating the profession in the public interest and the College's organizational performance, provides constructive feedback and identifies professional development opportunities; informs the establishment of performance goals and provides relevant information for decisions about compensation.

Application

This policy applies to:

- All~~the~~ Board of Directors
- the Board Chair
- the Executive Committee
- the Registrar & CEO ~~who will participate in~~
- individuals invited to provide feedback
- any independent third party retained to support the evaluation process.

Policy

BOARD MEETING BRIEFING NOTE

Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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The Board is responsible for overseeing and systematically monitoring the performance of the Registrar & CEO. The Executive Committee is responsible for

- Overseeing the evaluation process;
- The ~~Board Chair~~ who reviews the performance review process with Monitoring the Registrar, ~~and~~ & CEO's performance throughout the year
- ~~Conducting~~ the
- The ~~Executive Committee~~, which is responsible for overseeing the performance and annual performance review
- Conducting a comprehensive performance review every three years
- Providing feedback and identifying professional development opportunities
- Approving annual performance goals; and
- Considering appropriate compensation for the Registrar & CEO

The Board Chair is responsible for communicating the evaluation of the Registrar & CEO and delivering the results and compensation to the Registrar & CEO on behalf of the Executive Committee.

Policy

The ~~Board~~ Registrar & CEO is responsible for systematically providing timely, accurate and relevant information to support ongoing performance monitoring and the performance of the Registrar & CEO. annual evaluation.

Performance Criteria

The evaluation will consider both the Registrar & CEO's individual performance and measurable organizational performance. It may also consider the Registrar & CEO's competencies.

a) Individual Performance Criteria

Individual performance will be ~~measured in~~ assessed relation to:

- ~~Fulfillment of~~ the Registrar & CEO's job description.
- Achievement of annual performance goals
- Implementation of Board decisions and directions
- Adherence to Board policies
- Leadership responsibilities and competencies

BOARD MEETING BRIEFING NOTE

Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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- Professional conduct and demonstration of the College's values

b) Organizational Performance

Organizational performance will be assessed using relevant evidence, which may include:

- Adherence to the Board's directives.
- Outcomes identified in Progress on the College's strategic priorities; and annual operating plan.
- Achievement of key performance indicators
- Financial results and stewardship of College resources
- Risk management reports
- Overall effectiveness in meeting the College's legislative and regulatory mandate.
- Other organizational measures approved by the Executive Committee

Procedure

1. Ongoing Performance ~~evaluations aim to:~~ Monitoring

- ~~Provide meaningful feedback and identify development opportunities.~~
- ~~Ensure accountability and alignment with the College's priorities.~~
- ~~Inform decisions on compensation and goal setting.~~

Procedure

Evaluation Methods

~~To support comprehensive performance evaluation, the Board will acquire performance data through one or more of the following methods:~~

- ~~Internal reports: Submitted by the The Registrar & CEO, demonstrating progress on will report to the Executive Committee quarterly on progress towards annual performance goals; strategic goals, compliance with Board policies; and and operational performance.~~

~~Board Input: Solicited through surveys, structured interviews, indicators; significant operational achievements; material risks or barriers affecting performance; and adjustments or facilitated~~

BOARD MEETING BRIEFING NOTE

Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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discussions/modifications to access perceptions of the Registrar & CEO performance goals and plans, where appropriate.

The Executive Committee may provide feedback or identify areas requiring follow-up following each quarterly report.

The Registrar & CEO will provide a mid-year performance report to the Executive Committee, the form and content to be determined by the Registrar & CEO, but subject to Executive Committee approval.

- ~~Evaluation Methods~~ Staff and/or Third-Party feedback: Collected at the Board's discretion, with care to maintain confidentiality and objectivity.

2.

Annual Performance Review Process and/or Competency Assessment Process

- ~~An annual~~ evaluation of the Registrar & CEO performance review will be ~~conducted~~ completed each year following the ~~completion~~ end of the ~~yearly planning cycle~~ (College's fiscal year, typically between June and August).
- ~~All Board Directors will be invited to contribute input into the evaluation.~~

~~The evaluation will focus on the prior fiscal year and.~~ The process will include a:

- A self-assessment completed by the Registrar & CEO.

Evaluation Oversight and Documentation

- ~~The~~ An evaluation survey completed by individuals approved by the Executive Committee
- The Registrar & CEO's quarterly performance reports and mid-year performance report provided to the Executive Committee
- Information about achievement of annual goals
- Relevant and strategic organizational performance data;
- Other information the Executive Committee considers relevant, which may include a competency assessment or 360 review.

Participants selected for feedback will include:

- All Board Directors ~~coordinate the process, compile~~

Participants selected for feedback, may include:

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Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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- senior staff
- direct reports and other staff
- government or agency representatives
- regulatory peers
- external partners and ~~document results~~./or
- The Committee will meet other individuals with relevant knowledge of the Registrar & CEO to discuss findings, strengths, and areas for development, and to set CEO's performance goals for the

The Registrar & CEO will select survey participants to provide an appropriate balance of perspectives, subject to Executive Committee approval. Selection will consider the participants' knowledge of the Registrar & CEO's work and their opportunity to observe performance during the evaluation period.

Performance Review and Competency Assessment Cycle

During the first two annual evaluation cycles following the appointment of a new Registrar & CEO, the Executive Committee shall oversee both:

- an annual performance review; and
- a competency assessment, which may include a 360-degree assessment or another assessment methodology approved by the Executive Committee.

The purpose of conducting both evaluations during the initial period of employment is to support onboarding, leadership development, performance feedback, and the Board's oversight of the Registrar & CEO's transition into the role.

Following completion of the first two annual evaluation cycles, the Executive Committee shall determine the evaluation approach for each subsequent year. The Committee may require:

- A copy of an annual performance review only; or
- an annual performance review together with a competency assessment or 360-degree assessment.

In making this determination, the Executive Committee may consider factors such as organizational priorities, succession planning, leadership development objectives, previous assessment results, and the needs of the College.

3. External Advisor Support

BOARD MEETING BRIEFING NOTE

Proposed Revisions to Policy 8.3/Performance Evaluation for Registrar and CEO

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The Executive Committee may retain an independent external advisor to support either an annual or comprehensive performance review. An external advisor may be engaged to advise on evaluation methods and survey design; administer surveys or interviews; receive and protect confidential feedback; analyze quantitative and qualitative information; prepare an evaluation summary; facilitate Executive Committee discussions; or support delivery of feedback to the Registrar & CEO.

The Executive Committee will establish the external advisor's role, access to information, confidentiality obligations, reporting responsibilities, and retention or disposal requirements before the process begins.

The Executive Committee remains responsible for the evaluation and all related decisions, regardless of whether an external advisor is retained.

The Executive Committee may decide that if no external advisor is retained to delegate the administrative responsibilities of the performance evaluation to the Executive Assistant or to another staff member.

4. Executive Committee Review of Performance

The Executive Committee meet in camera, without the Registrar & CEO present to review the Registrar & CEO's self-assessment survey or interview findings; progress toward annual goals; strategic and organizational performance information; significant contextual factors affecting performance; and proposed feedback and professional development priorities. Where a competency assessment is also completed, the Executive Committee will also review it.

The Executive Committee will prepare a written evaluation that summarizes overall performance, key achievements, areas of strength, areas requiring attention or development, professional development opportunities and any recommended follow-up actions.

The Board Chair will communicate a verbal and/or written report detailing the formal performance evaluation to the Registrar & CEO. The performance discussion will address:

- the written evaluation (a copy of which will be provided to the Registrar & CEO)
- accomplishments and strengths
- areas for development
- professional development opportunities, expectations for the coming year, and
- any follow-up actions.

The Registrar & CEO will have an opportunity to respond to the evaluation, identify relevant contextual information and note any factual corrections. Any written response from the Registrar

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& CEO will be retained with the final report will be provided to the Registrar & CEO evaluation and placed in their personnel file.

5. Compensation Discussion

The Executive Committee will consider compensation separately from its assessment of performance. Following completion of the performance assessment, the Executive Committee will hold a separate in camera meeting to consider compensation options. Its consideration may include the performance evaluation, the Registrar & CEO's employment agreement, relevant market information, internal equity, the College's financial position and any other factors the Executive Committee considers relevant.

The Board Chair will communicate the compensation decision to the Registrar & CEO separately from, or following, the formal performance discussion. Any increase to salary will be retroactively applied to June 1 of that fiscal year. Any bonus amounts will be one-time in nature.

Nothing in this policy predetermines a compensation outcome based on a particular performance result.

6. Establishment of Annual Goals

Within a few weeks following the formal performance review, the Executive Committee will meet with the Registrar & CEO to review and approve performance goals for the new fiscal year.

Goals will:

- align with the College's mandate, strategic priorities, and annual operating plan;
- be clear and measurable where reasonably possible;
- identify expected outcomes and relevant indicators;
- reflect organizational capacity, resources, dependencies, and risks; and
- form part of the quarterly monitoring and subsequent annual evaluation.

The Registrar & CEO and Executive Committee may recommend adjustments to goals during the year when circumstances or priorities materially change. The Executive Committee must approve and document any material amendments.

2.7. Confidentiality

All materials, data, reports information and records related to the performance evaluation are confidential and will be securely maintained.

Board Directors Feedback provided by staff and others involved in the evaluation must respect the other participants through surveys or interviews is confidential

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Feedback will be collected using methods that support participant confidentiality and will be summarized or deidentified wherever reasonably possible. Feedback will be reported without attributed to an individual unless the individual has expressly agreed to attribution

The Board Chair may provide the Board with a confidential confirmation that the evaluation has been completed. This confirmation will not include identifiable feedback, detailed evaluation findings, or confidential compensation information.

The final written evaluation, any written response from the Registrar & CEO, and the record of any compensation decision will be retained as restricted confidential records.

Everyone participating in the process must protect the confidentiality, security, and integrity of the processevaluation information during and after the evaluation.

3.8. Process Review

This process will be reviewed every three years to ensure it meets the current expectations. The Executive Committee oversees the evaluation process, reviews the results, and ~~recommends improvements.~~ may recommend changes to the Board.

Glossary

The following table is a glossary of commonly used acronyms and terms in Board and Executive Committee materials.

Acronym or Term	Definition
ACOT	Alberta College of Occupational Therapists
ACOTRO	Association of Canadian Occupational Therapy Regulatory Organizations
ACOTUP	Association of Canadian Occupational Therapy University Programs
ADP	Assistive Devices Program
ADR	Alternative Dispute Resolution
AI	Artificial Intelligence, the ability of a digital computer or computer-controlled robot to perform tasks commonly associated with intelligent beings.
AIT	Agreement on Internal Trade
ALM	Annual eLearning Module
AODA	Accessibility for Ontarians with Disabilities Act
CAG	Citizens Advisory Group
CAOT	Canadian Association of Occupational Therapy
CASLPO	College of Audiologists and Speech Language Pathologists of Ontario
CE	Continuing Education
CEO	Chief Executive Officer
CHCPBC	College of Health and Care Professionals of BC
CIHI	Canadian Institute for Health Information
CLEAR	Council of Licensure, Enforcement and Regulation
CNAR	Canadian Network of Agencies for Regulation
CNO	College of Nurses of Ontario
Code	Health Professions Procedural Code
COI	Conflict of Interest
CollegePT	College of Physiotherapists of Ontario

Acronym or Term	Definition
Community Appointee	Member of the public who serves on a College committee and is neither a Director nor a registrant
COTM	College of Occupational therapists of Manitoba
CPBAO	College of Psychologists and Behaviour Analysts of Ontario
CPD	Continuing Professional Development
CPMF	College Performance Measurement Framework
CPSO	College of Physicians and Surgeons of Ontario
CRPO	College of Registered Psychotherapists of Ontario
DEI	Diversity, Equity and Inclusion
Director	An individual elected or appointed to be a member of the Board of Directors of the College.
DQ	Data Quality
EDI	Equity, Diversity and Inclusion
EHR	Electronic Health Record
EMR	Electronic Medical Record
EPAC	Equity Perspectives Advisory Committee
EXEC	Executive Committee
FAC	Finance and Audit Committee
FARPACTA	Fair Access to Regulated Professions and Compulsory Trades Act, 2006
FIPPA	Freedom of Information and Protection of Privacy Act
FNIHB	First Nations and Inuit Health Branch
FSRA	Financial Services Regulatory Authority
FY	Fiscal Year
GLTCRC	Geriatric and Long-Term Care Review Committee
HCCA	Health Care Consent Act
HCP	Health Care Practitioner
HCPSP	Health Care Policy and Strategies Program
HIC	Health Information Custodian
HPARB	Health Professionals Appeal and Review Board

Acronym or Term	Definition
HPC	Health Profession Corporation
HPDB	Health Personnel Database
HPDT	Health Professions Discipline Tribunal
HPPA	Health Protection and Promotion Act
HPPC (see also Code)	Health Professions Procedural Code
HPRAC	Health Professions Regulatory Advisory Council
HPRO	Health Profession Regulators of Ontario
I&R	Investigations & Resolutions
ICRC	Inquiries, Complaints and Reports Committee
IEOTs	Internationally Educated Occupational Therapists
IIAC	Indigenous Insights Advisory Committee
IOG	Institute on Governance
IPC	Information and Privacy Commissioner
KPI	Key Performance Indicator
KSJ	Knowledge, Skills and Judgment
Mac	McMaster University
MCRC	MAiD Death Review Committee
MOH	Ministry of Health
MOU	Memorandum of Understanding
NBAOT	New Brunswick Association of Occupational Therapists
NBCOT	National Board for Certification in Occupational Therapy (US Regulator)
NIH	National Institutes of Health
NLOTB	Newfoundland & Labrador Occupational Therapy Board
NMS	Narcotics Monitoring System
NOTCE	National Occupational Therapy Competency Exam
NSOTR	Nova Scotia Occupational Therapy Regulator
OCP	Ontario College of Pharmacists
OCSWSSW	Ontario College of Social Workers and Social Service Workers
OCT	Ontario College of Teachers

Acronym or Term	Definition
OCUPRS	Ontario Council of University Programs in Rehabilitation Sciences
OEQ	Ordre des ergothérapeutes du Québec
OFC	Office of the Fairness Commissioner
OHA	Ontario Hospital Association
OOTDT	College of Occupational Therapists of Ontario Discipline Tribunal
OSOT	Ontario Society of Occupational Therapy
OT	Occupational Therapist / Occupational Therapy
OTOC	Occupational Therapy Ontario Collaborative
OT Reg. (Ont.)	Legal designation for occupational therapists in Ontario.
OW	Ontario Works
PEICOT	Prince Edward Island College of Occupational Therapy
PHI	Personal Health Information
PHIPA	Personal Health Information Protection Act
PHO	Public Health Ontario
PHU	Public Health Unit
PIPEDA	Personal Information Protection and Electronic Documents Act
PMR	Professional Misconduct Regulation
Professional Committee Appointee	A registered occupational therapist who serves on a College committee and is not a member of the Board.
PSCA	Profession Specific Credential Assessment
Q	Quarter (e.g., Q1 = Quarter 1)
QA	Quality Assurance
QAC	Quality Assurance Committee
QAS	Quality Assurance Subcommittee
QueenU	Queen's University
RHPA	Regulated Health Professions Act
ROI	Record of Investigation
SCERP	Specified Continuing Education or Remediation Program
SCOT	Saskatchewan College of Occupational Therapists
SDM	Substitute Decision Maker

Acronym or Term	Definition
SEAS	Substantial Equivalency Assessment System
SLT	Senior Leadership Team
SME	Subject Matter Expert
SML	Steinecke Maciura LeBlanc
SOP	Standard Operating Procedure
SOW	Statement of Work
SPPA	Statutory Powers Procedure Act
Supervisor	A registered occupational therapist (OT) who oversees the practice of a second OT to support the second OT in meeting the expected standards of practice.
TCL	Terms, Conditions, and Limitations
TRC	Truth and Reconciliation Commission of Canada
U of O	University of Ottawa
U of T	University of Toronto
UWO	University of Western Ontario
WSIB	Workplace Safety and Insurance Board of Ontario