MEETING OF THE BOARD OF THE COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Meeting Schedule

Board Meeting (Public)
Monday, September 28, 2026 | 9:00 – 4:00 p.m.

Board Meeting (Public)
Tuesday, September 19, 2026 | 9:00 – 2:15 p.m.

Commitment to the Public Interest

The public interest is the foundation of all decisions made by this Board. Acting in the public interest ensures that decisions consider: Accessibility, Accountability, Equality, Equity, Protection of the Public and Quality Care.

Conflict of Interest and Bias

Board Directors are required to declare a conflict of interest or remove themselves from any discussion where they or others may believe that they are unable to consider a matter in a fair, independent and unbiased manner. A declaration in this regard must be made at the start of any discussion item.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

BOARD MEETING AGENDA

Monday, September 28, 2026				
Item	**Time**	**Topic**	**Page**	**Purpose**
*	9:00 a.m.	**Welcome and Call to Order** *(G. Rehan)* • Roll Call • Territory Acknowledgement	N/A	N/A
1.	9:02 a.m.	**Review and Approval of the Agenda** *(G. Rehan)*	1-8	Decision
2.	9:05 a.m.	**Declaration of Conflicts of Interest** *(G. Rehan)* Following approval of the Agenda, Directors are being asked to declare any known conflicts of interest with the Agenda.	8	Discussion
3.	9:07 a.m.	**Approval of the Consent Agenda** *(G. Rehan)* • Approval of June 18-19, 2026 Board Meeting Minutes • Approval of June 18, 2026 In Camera Board Meeting Minutes • Approval of August 10, 2026 Board Meeting Minutes • Executive Committee Report • Risk, Audit and Finance Committee Report • Screening Committee Report	9-30	Decision
4.	9:10 a.m.	**Chair's Report** *(G. Rehan)* The Board is provided with an update regarding key activities and initiatives.	31-32	Information

5.	9: 20 a.m.	**Registrar's Report** *(C. Roxborough)* The Board is provided with an overview and update regarding key activities and initiatives.	33-57	Information
*	10:15 a.m.	**Break (15 Minutes)**	N/A	N/A
6.	10:30 a.m.	**Risk Report – FY2027 Q1** *(J. Huang & C. Roxborough)* The Board will be provided with an update on the Q1 risk report.	58-69	Information
7.	11:00 a.m.	**Revised Confidentiality Policy for Board and Committee Members** *(C. O'Kelly)* The Board will be presented with an updated Confidentiality Policy for consideration.	70-78	Decision
8.	11:30 a.m.	**Competency Profile Refresh** *(C. O'Kelly)* The Board will be asked to consider potential updates to the College's Competency Profile for Board and Committee members.	79-91	Decision
*	12:00 p.m.	**Lunch (45 Minutes)**	N/A	N/A
9.	12:45 p.m.	**Funding for Therapy/Counselling for Committee Members** *(M. Berger)* The Board will be asked to consider whether to continue the pilot project to provide funding for therapy or counselling for Committee members.	92-95	Decision

10.	1:00 p.m.	**Cross Border Virtual Care - Exploratory Discussions** *(C. Roxborough)* The Board will be asked to provide direction about a potential memorandum of understanding among provincial physiotherapy regulators related to virtual care.	96-110	Discussion
*	1:45 p.m.	**Break (15 Minutes)**	N/A	N/A
11.	2:00 p.m.	**Strategy Check-In** *(Cate Creede)* The Board will engage in a facilitated discussion to explore potential areas of focus in our strategy for the next year to help inform operational planning. The pre-read materials include an environmental update report and updated Profile of the Profession data.	111-150	Information
*	4:00 p.m.	**Adjournment of Day One**		

Tuesday, September 29, 2026				
Item	**Time**	**Topic**	**Page**	**Purpose**
12.	9:00 a.m.	**FY2026 Audited Financial Statements** *(Blair MacKenzie, Cassidy Johnson, Auditor Hilborn LLP)* The Board is asked to review and approve the 2025-2026 Audited Financial Statements ending March 31, 2026.	151-191	Decision

13.	9:30 a.m.	**Appointment of the Auditor** *(C. Roxborough & M. Catalfo)* The Board will be asked to approve a recommendation from the Risk, Audit and Finance Committee regarding entering into a new agreement for audit services and to appoint the Auditor for the Fiscal Year 2026-2027 Audit.	192-197	Decision
14.	10:00 a.m.	**Finance Education Series: Understanding Audited Financial Statements** *(Jeff Bouwman)* The Board will be provided with a continuation of the June finance education session with a focus on understanding audited statements.	198	Education
*	10:45 a.m.	**Break (15 Minutes)**	N/A	N/A
15.	11:00 a.m.	**Fiscal Year 2027 Q1 Financial Report** *(M. Catalfo)* The Board will be provided with an update on the College's Q1 financial performance. Followed by continuation of financial education by Jeff Bouwman	199-214	Information
16.	11:15 a.m.	**Finance Education Series: Understanding Quarterly Financial Reporting** *(Jeff Bouwman)* The Board will be provided with a continuation of the June finance education session with a focus on understanding quarterly financial reporting.	215	Education
*	12:00 p.m.	**Lunch (45 Minutes)**	N/A	N/A

17.	12:45 p.m.	**Fees for FY2028** *(C. Roxborough)* The Board will be asked to approve a recommendation from the Risk, Audit and Finance Committee that the College does not increase registration and administrative fees for FY2028.	216-226	Decision
18.	1:15 p.m.	**Health Professions Discipline Tribunal – Evaluation of Pilot and Next Steps** *(C. Roxborough & A. Ashton)* The Board will be asked to consider whether to extend the Health Professions Discipline Tribunals Pilot.	227-239	Decision
19.	2:00 p.m.	**Exam Transition Update** *(C. Roxborough & A. Ashton)* The Board will be provided with an update regarding the transition to the new Canadian Physiotherapy Exam.	240-243	Information
*	2:15 p.m.	**Adjournment of Meeting**		

Meeting Norms

Use Zoom and keep your cameras on.

Proactively declare and manage any conflicts of interest.

Use the microphone or unmute yourself when speaking – otherwise stay muted.

Be present during Board meetings and refrain from sidebar conversations.

Ask questions by raising your (virtual) hand to be placed in the queue.

Share the space by giving everyone the opportunity to be heard and actively listen to others.

Focus on the What and the Why, rather than the How.

Assume everyone has a positive intent.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

Motion No.: 1.0

Board Meeting
September 28 - 29, 2026

Agenda #1.0: Review and Approval of the Agenda

It is moved by

_____,

and seconded by

_____,

that:

The agenda be accepted with the possibility for changes to the order of items to address time constraints.

2.0 Declaration of Conflicts of Interest

Gary Rehan

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

Motion No.: 3.0

Board Meeting
September 28 - 29, 2026

Agenda #3.0: Consent Agenda

It is moved by

_____,

and seconded by

_____,

that:

The following items be approved by the Board:

- June 18-19, 2026 Board Meeting Minutes
- June 18, 2026 In Camera Board Meeting Minutes
- August 10, 2026 Board Meeting Minutes

MEETING MINUTES OF THE BOARD OF THE COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Thursday, June 18 and Friday, June 19, 2026
The Alt Hotel & Virtually via Zoom

Public Director Attendees:
Carole Baxter
Jesse Finn
Mark Heller
Frank Massey
Richard O'Brien
Christopher Warren
John Belyea

Professional Director Attendees:
Gary Rehan (Chair)
Frank DePalma
Nicole Graham
Hari Gopalakrishnan Nair
Sarah Hazlewood
Kate Moffett
Dennis Ng
Susie Renaud
Heather Weber

Guests:
Jeff Bouwman, Co-Founder and CEO, AIMS Institute

Staff Attendees:
Craig Roxborough, Registrar & CEO
Anita Ashton, Deputy Registrar & CRO
Lisa Pretty, Senior Director, Organizational Effectiveness
Mara Berger, Director, Policy, Governance & General Counsel
Mary Catalfo, Director, Finance
Joyce Huang, Director, Strategy
Evguenia Ermakova, Policy Analyst
Fiona Campbell, Senior Physiotherapist Advisor

Recorder:
Caitlin O'Kelly, Governance Specialist

Thursday, June 18, 2026

Welcome and Call to Order

G. Rehan, Board Chair, called the meeting to order at 9:05 a.m. The Chair welcomed new Board Directors attending their first meeting: Susie Renaud (Academic Director – University of Ottawa), Nicole Graham (District 5 - Northern), and Hari Gopalakrishnan Nair (District 8 - Central)

The Chair invited S. Hazlewood to provide the Territory Acknowledgement and reaffirmed the College's ongoing commitment to its public interest mandate.

1.0 Review and Approval of the Agenda

Motion 1.0

It was moved by M. Heller and seconded by D. Ng that:

The agenda be accepted with the possibility for changes to the order of items to address time constraints.

CARRIED.

2.0 Declaration of Conflicts of Interest

G. Rehan asked if any Board Directors had any conflicts of interest to declare with regards to the agenda items. No conflicts were declared.

Directors were reminded that the potential for conflicts should be kept in mind throughout the meeting and declarations can be made at any time.

3.0 Approval of the Consent Agenda

G. Rehan provided an overview of the items listed on the Consent Agenda for approval.

Motion 3.0

It was moved by S. Hazlewood and seconded by H. Weber that:

The following items be approved by the Board:

- March 26-27, 2026 Board Meeting Minutes
- March 26-27, 2026 In Camera Board Meeting Minutes

CARRIED.

4.0 Chair's Report

The Board received the Chair's Report. G. Rehan provided an update on Board leadership and governance matters. The Board was advised that K. Schulz had resigned from the Board of Directors, effective immediately. As a result, G. Rehan assumed the role of Chair in accordance with the College's By-laws. The Board acknowledged K. Schulz's service to the College.

The Board was advised that the transition in Board leadership created an additional vacancy on the Executive Committee and in the position of Vice-Chair. The Board discussed the process for filling the Executive Committee vacancies and supported proceeding with an election for two Professional Director positions to the Executive Committee during the second day of the meeting.

The Board was advised that a special meeting would be scheduled to elect a Vice-Chair. Directors were advised that due to the composition requirements for the Executive Committee outlined in the By-laws, following the election to fill the two open Professional Director positions, only Directors serving on the Executive Committee would be eligible to stand for the Vice-Chair election. The Board acknowledged the information and raised no concerns.

The Board also received an update on the impact of the leadership transition on the proposed 2026–2027 Committee Slate. The Board was advised that a vacancy would arise on the Screening Committee, and that Directors could indicate their interest as part of the Board's review of committee appointments.

4.0 Strategic Plan – Education Session

C. Roxborough, Registrar & CEO, and J. Huang, Director, Strategy, provided an overview of the College's current strategic plan, including the strategic priorities, objectives, and key initiatives supporting each pillar. The Board engaged in discussion regarding the strategic priorities and initiatives outlined in the strategic plan.

C. Warren joined the meeting at 10:45 a.m.

5.0 Dashboard Refresh

J. Huang provided an overview of the proposed updates to the dashboard, outlining the purpose of the dashboard as a tool to support the Board's oversight of organizational performance and accountability. The Board was advised that the dashboard is being refreshed to align with the College's new strategic plan and priorities.

The Board provided feedback on the proposed dashboard measures, benchmarks, and visual presentation. Discussion included opportunities to provide additional context for selected metrics through the use of colour-coded indicators.

6.0 Risk Register Refresh

J. Huang provided an overview of the proposed updates to the College's Risk Register, outlining its role as a key tool for identifying, monitoring, and reporting on organizational

risks. The Board was advised that the Risk Register is being refreshed to align with the new strategic plan and to reflect the current operating environment.

The Board provided feedback on the proposed Risk Register and expressed support for the revised approach of framing risks as both threats and opportunities. Discussion included feedback on the wording and framing of specific risk statements, including opportunities to further refine the language used to describe equity, diversity, inclusion and Indigenization-related risks.

The Board also provided feedback regarding the presentation and reporting format, including opportunities to enhance the clarity and readability of the information presented and to support ongoing Board oversight and discussion of organizational risks.

8.0 Registrar's Report

C. Roxborough provided an overview of key operational activities and initiatives over the last quarter, including an overview of the dashboard metrics and the College's Risk Register.

The Board received updates regarding the usage of the As of Right registration pathway and developments related to the anticipated expansion of physiotherapists' scope of practice with the authority to order diagnostic imaging. The Board was advised of ongoing work to support implementation of the proposed scope expansion, including standards, guidance, communications, and quality assurance processes.

The Board received an update regarding the Health Professions Discipline Tribunal and discussed early observations regarding tribunal operations and resource implications. The Board was advised that a formal review of the transition will be presented at the September Board meeting.

The Board also received updates regarding engagement and outreach activities, support initiatives for internationally educated physiotherapists, workforce and organizational culture metrics, and the College's office relocation project.

Discussion further addressed registration and complaints processing timelines, resource pressures associated with complaints management, and ongoing work related to internal controls and compliance reporting. The Board was advised that resource requirements within Professional Conduct continue to be monitored and will inform future planning and budgeting discussions.

9.0 Motion to go in camera pursuant to section 7.2(d) of the Health Professions Procedural Code

Motion 9.0

It was moved by M. Heller and seconded by R. O'Brien that:

The Board moves in-camera pursuant to section 7.2(d) of the Health Professions Procedural Code.

CARRIED.

The Board entered an in-camera session at 1:24 p.m. and returned to the open session at 2:12 p.m. It was noted that there were no decision items to be recorded publicly.

10.0 Final Review of Controlled Acts Standard for Approval

E. Ermakova, Policy Analyst, presented the revised Controlled Acts Standard following consultation and provided an overview of the purpose of the Standard and the updates made in response to feedback. The Board was advised that the Standard has been updated to align with current practice, address potential scope of practice changes, and reinforce expectations related to risk mitigation and the public interest. The Board was also advised that staff had reviewed a previous question about physiotherapy students performing higher-risk controlled acts, such as acupuncture, during their training. Staff confirmed that students may access all controlled acts within the profession's scope through an exception, and that no specific concerns have been raised about students performing these acts.

The Board discussed the proposed Standard and provided feedback on provisions and definitions, including opportunities to clarify language and the use of the physiotherapist title when performing delegated controlled acts. The Board supported the development of accompanying guidance and practical examples to assist registrants in interpreting and applying the Standard.

Motion 10.0

It was moved by K. Moffett and seconded by F. DePalma that:

The Board approves the adoption of the revised Controlled Acts Standard and rescinds the current Controlled Acts and Restricted Activities Standard, effective August 1, 2026.

CARRIED.

11.0 Ordering Diagnostics Guidance - Draft for Review

F. Campbell, Senior Physiotherapist Advisor, and C. Roxborough provided an overview of the draft guidance to support implementation of ordering diagnostic imaging as a new authority for physiotherapists. The Board was advised that the guidance has been developed to support safe, competent, and judicious use of this authority, in anticipation of potential scope of practice changes.

The Board discussed the draft guidance and provided feedback on the appropriate use of diagnostic imaging, including opportunities to further emphasize evidence-informed decision-making and the circumstances in which diagnostic imaging may or may not be clinically appropriate. The Board also discussed education, competence, communication of diagnostic imaging results, and referral pathways where findings fall outside a physiotherapist's scope of practice. The Board discussed opportunities to monitor the use of diagnostic imaging once implemented and identified areas where additional clarification and practical examples may assist registrants in applying the guidance.

The Board was advised that the guidance will continue to be refined as further information becomes available regarding the proposed scope expansion and associated regulatory requirements.

12.0 Artificial Intelligence (AI) Guidance Refresh

F. Campbell and C. Roxborough provided an overview of the College's Artificial Intelligence (AI) guidance and recent developments in the AI landscape. The Board was advised that the guidance is being refreshed to ensure it remains current and continues to support responsible, ethical, and effective integration of AI into physiotherapy practice.

The Board discussed the application of the guidance in practice, including expectations related to informed consent, accountability, and the appropriate use of AI in clinical decision-making. The Board also discussed how AI is currently being incorporated into physiotherapy education and clinical training environments.

13.0 Exam Transition Update

C. Roxborough, and A. Ashton, Deputy Registrar & Chief Regulatory Officer, presented an update on the Canadian Alliance of Physiotherapy Regulators (CAPR) and experience with the Canadian Physiotherapy Exam (CPTE) following several examination sittings. The Board also received an update on CAPR's ongoing work to modernize the credentialling process, including plans to assume responsibility for the Canadian Health Context Module.

The Board discussed the ongoing implementation of the CPTE, including updates regarding CAPR's administration of the examination and plans for future exam sittings. The Board

was advised that updates would continue until the last sitting of the Ontario Clinical Exam has been completed, and that ongoing monitoring of the CPTE would subsequently be incorporated into the College's dashboard reporting.

The Board recessed for the day at 4:13 p.m.

Friday, June 19, 2026

G. Rehan reconvened the meeting at 9:00 a.m. on June 19, 2026.

14.0 Finance Education Series: Introduction to Financial Oversight

G. Rehan welcomed Jeff Bouwman, Co-Founder and CEO, AIMS Institute, who provided an introductory education session on financial oversight, outlining the Board's stewardship role in monitoring the College's financial management and performance. The session was intended to support Board members in building their understanding of key financial concepts and governance responsibilities in relation to financial oversight.

15.0 Fiscal Year 2026 Q4 and Year End Report

M. Catalfo, Director Finance, provided the Board with an update on the College's Q4 and year end financial report.

While not directly related to the financial update, a question was raised about the PROBE ethics and boundaries course used by the College for educational purposes. The College confirmed that the program, which is offered by the Center for Personalized Education for Professionals (CPEP), includes Canadian content and Canadian faculty.

C. Warren left meeting at 11:00 a.m.

16.0 Principles for Setting Fees

C. Roxborough and M. Catalfo presented the proposed "*Governance Principles for Assessing Registrant Fees*" recommended by the Risk, Audit and Finance Committee. The Board was advised that the principles are intended to support transparent, consistent, and evidence-informed decision-making for future fee setting.

The Board discussed the proposed principles and expressed support for the overall approach and framework. Discussion focused on the importance of transparency and communication with registrants regarding the factors considered in fee-setting decisions and how the principles would be applied in future fee reviews. The Board also supported revising the title of the document to *Guiding Principles for Assessing Registrant Fees*.

Motion 10.0

It was moved by D. Ng and seconded by S. Hazlewood that:

The Board approves the "Guiding Principles for Assessing Registrant Fees" guidance document.

CARRIED.

17.0 Executive Committee Election

C. Roxborough, facilitated the Executive Committee election and provided an overview of the elections process which was supported by an anonymous electronic online voting system.

The Board was advised that the election was required to fill two Member at Large (Professional Director) vacancies on the Executive Committee following recent Board composition changes, and to ensure the Executive Committee continues to meet the requirements set out in the College's By-laws.

The following nominations were received for the two Member at Large (Professional Director) positions on the Executive Committee:

- Heather Weber (Professional Director)
- Dennis Ng (Professional Director)
- Kate Moffett (Professional Director)
- Frank DePalma (Professional Director)

C. Roxborough called for additional nominations from the floor; none were received.

Following the election, Frank DePalma and Dennis Ng were elected as Members at Large.

The following Directors will make up the Executive Committee for the 2026-2027 year:

- G. Rehan, Chair
- C. Baxter
- M. Heller
- D. Ng
- F. DePalma

A special Board meeting will be called to fill the Vice-Chair position.

18.0 2026-2027 Committee Slate

C. O'Kelly, Governance Specialist, presented the proposed Committee Slate for the 2026–2027 year. The Board considered the proposed 2026–2027 Committee Slate and approved the following amendments prior to approval: K. Schulz was removed from the Risk, Audit and Finance Committee; G. Rehan was removed from the Ontario Physiotherapists Discipline Tribunal, Fitness to Practise Committee, and Screening Committee; and N. Graham was added to the Screening Committee.

Motion 18.0

It was moved by H. Weber and seconded by J. Belyea that:

The Board approves 2026-2027 Committee Slate, as amended.

CARRIED.

S. Hazlewood left the meeting at 12:30 p.m.

19.0 Board Composition: Terms Limits and Cooling Off Periods

M. Berger, Director, Policy, Governance and General Counsel, presented information to support a Board discussion on the current term limits and cooling off periods for Board and Committee members.

The Board discussed the current approach to term limits and cooling off periods, including questions regarding the treatment of Board and non-Board committee service. The Board confirmed its support for the existing approach and did not recommend any changes at this time.

20.0 Governance Structure Review and the Role of Board Committees

C. O'Kelly presented information to support a Board discussion on the current governance structure, including the role of the Executive Committee and considerations for a potential Governance Committee. The Board discussed the current committee structure and the allocation of governance responsibilities across the Executive Committee, Screening Committee, and Board.

The Board expressed interest in further exploring potential approaches to committee structure and governance responsibilities, including the allocation of people-related governance functions and broader governance responsibilities. The Board requested that staff further develop and present potential models for future consideration and did not recommend any changes to the current governance structure at this time.

21.0 Adjournment of Meeting

R. O'Brien moved that the meeting be adjourned. The meeting was adjourned at 1:08 p.m.

_____
Gary Rehan, Chair

MEETING MINUTES OF THE BOARD OF THE COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Monday, August 10, 2026
4:00 p.m. – 5:00 p.m.
Virtually via Zoom

Public Director Attendees:
Carole Baxter
Jesse Finn
Mark Heller
Frank Massey
Richard O'Brien
Christopher Warren

Professional Director Attendees:
Gary Rehan (Chair)
Frank DePalma
Nicole Graham
Hari Gopalakrishnan Nair
Sarah Hazlewood
Kate Moffett
Dennis Ng
Susie Renaud
Heather Weber

Regrets:
John Belyea

Staff Attendees:
Craig Roxborough, Registrar & CEO
Anita Ashton, Deputy Registrar & CRO
Mara Berger, Director, Policy, Governance & General Counsel

Recorder:
Caitlin O'Kelly, Governance Specialist

Welcome and Call to Order

G. Rehan, Board Chair, called the meeting to order at 4:00 p.m., provided the Territory Acknowledgement and reaffirmed the College's ongoing commitment to its public interest mandate.

1.0 Review and Approval of the Agenda

Motion 1.0

It was moved by H. Weber and seconded by D. Ng:

That the August 10, 2026 agenda be accepted.

CARRIED.

2.0 Declaration of Conflicts of Interest

G. Rehan asked if any Board Directors had any conflicts of interest to declare with regards to the agenda items. No conflicts were declared.

Directors were reminded that the potential for conflicts should be kept in mind throughout the meeting and declarations can be made at any time.

3.0 Vice-Chair Election

C. Roxborough, facilitated the Vice-Chair election and provided an overview of the elections process which was supported by an anonymous electronic online voting system.

The Board was advised that the election was required to fill the vacant Vice-Chair position. To maintain the prescribed composition of the Executive Committee, the Vice-Chair was required to be elected from among the current members of the Executive Committee.

The following Executive Committee stood for the Vice-Chair election:

- C. Baxer (Public Director)
- M. Heller (Public Director)

C. Baxter was elected Vice-Chair.

The following Directors will make up the Executive Committee for the 2026-2027 year:

- G. Rehan, Chair
- C. Baxter, Vice-Chair
- M. Heller
- D. Ng
- F. DePalma

4.0 Committee Slate Amendment

Motion 4.0

It was moved by K. Moffett and seconded by J. Finn that:

That the Board approves an amendment to the 2026-2027 Committee Slate to appoint Luisa Ritacca and Andrea Gonsalves to the Fitness to Practise Committee.

CARRIED.

5.0 Adjournment of Meeting

C. Warren moved that the meeting be adjourned. The meeting was adjourned at 4:26 p.m.

_____
Gary Rehan, Chair

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 3.0

EXECUTIVE COMMITTEE REPORT

Meetings

Date:	July 29, 2026
Meeting Purpose	Ad-Hoc Meeting
Chaired By:	Gary Rehan

Summary of Discussions and Decisions:

Feedback on materials to the Board:

- Committee Slate Amendment: The Committee provided feedback on the materials, noting that the Fitness to Practise Committee is appropriately constituted and trained. However, adding lawyers with relevant expertise could further strengthen the Committee and align its composition with the approach now being used for Discipline Hearings.

Recommendations to the Board:

- Committee Slate Amendment: The Committee recommended that the Board amend the Committee Slate to appoint Luisa Ritacca and Andrea Gonsalves to the Fitness to Practise Committee.

Decisions made within Executive Committee's authority:

- Conference Attendance: Following the withdrawal of a previously approved attendee, the Executive Committee decided to offer the available registration for the October 2026 Canadian Network of Agencies for Regulation (CNAR) Annual Conference to Amanda Pereira.

Other:

- Scope of Practice: The Executive Committee received an update on a submission prepared for the Ministry of Health's on expanding the scope of practice for physiotherapists to include ordering diagnostic imaging. The submission consolidated and reframed content from previous submissions. While development of the submission was operational, the Executive Committee was invited to provide input before it was finalized.

Executive Committee Acting on behalf of the Board:

- The Executive Committee did not act on behalf of the Board during this meeting.

Date:	August 27, 2026
Meeting Purpose	Regularly scheduled meeting to preview items that will go forward to the Board at the September Board meeting.
Chaired By:	Gary Rehan

Summary of Discussions and Decisions:

Feedback on materials to the Board:

- Revised Confidentiality Policy for Board and Committee Members: The Executive Committee reviewed and provided feedback on the proposed updates to the Confidentiality Policy for Board and Committee Members, including the supporting briefing materials. Discussion focused primarily on implementation considerations and opportunities to provide practical guidance and education to support Board and Committee members in applying the policy.

- Competency Profile Refresh: The Executive Committee reviewed and provided feedback on potential updates to the College's Competency Profile for Board and Committee Members, including the supporting briefing materials. Feedback included clarifying key terminology and concepts and strengthening language related to professionalism, accountability, and commitment to Board and Committee responsibilities.

- Funding for Therapy/Counselling for Committee Members: The Executive Committee reviewed and provided feedback on briefing materials regarding the continuation of the pilot project funding therapy or counselling services for Committee Members. Feedback focused on the framing of the materials, including opportunities to clarify the purpose of the program and the role the program plays in supporting Board and Committee members.

- Health Professions Discipline Tribunal – Evaluation of Pilot and Next Steps: The Executive Committee reviewed and provided feedback on briefing materials regarding the evaluation of the Health Professions Discipline Tribunal pilot and potential next steps. Feedback focused on the structure and framing of the materials, including opportunities to present key findings and conclusions more prominently and to more clearly connect the evaluation results to the original rationale for participating in the pilot.

- Cross Border Virtual Care - Exploratory Discussions: The Executive Committee reviewed and provided feedback on materials prepared to support Board discussion regarding the potential modernization of the memorandum of understanding among provincial physiotherapy regulators related to cross-border virtual care. The Committee suggested providing additional context, examples, and practical scenarios to help illustrate the potential benefits, risks, and policy considerations associated with cross-border virtual care.

- Exam Transition Update: Committee was provided with an update regarding the new Canadian Physiotherapy Exam and the wind down of the Ontario Clinical Exam.

Recommendations to the Board:

- None.

Decisions made within Executive Committee's authority:

- None.

Other:

- Chairs's Report: Received for information.
- Registrar's Report: Received for information.

Executive Committee Acting on behalf of the Board:

- The Executive Committee did not act on behalf of the Board during this meeting.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 3.0

RISK, AUDIT AND FINANCE COMMITTEE REPORT

Meetings:

Date:	August 20, 2026
Meeting Purpose	Regularly scheduled meeting.
Chaired By:	Frank Massey

Summary of Discussions and Decisions:

Feedback on materials to the Board:

- Risk Report – FY2027 Q1: The Committee reviewed and provided feedback on the Q1 Risk Report and proposed updates to the Risk Register. The Committee supported the proposed reporting approach and provided feedback on opportunities to further enhance the presentation of risk information. The Board will receive the revised Risk Register for review.

- FY2027 Q1 Financial Report: The Committee reviewed and provided feedback on the Q1 Financial Report and draft financial statements for FY 2027, prior to presentation to the Board.

Recommendations to the Board:

- FY2026 Audited Statements: The Committee received a presentation from Hilborn LLP on the College's audited financial statements for the year ended March 31, 2026, and recommends that the Board receive and approve the audited financial statements

- Appointment of the Auditor: Following a review of the FY2026 audit and auditor selection process, the Committee recommends that the College enter into a five-year agreement with Hilborn LLP for audit services and appoint Hilborn LLP as the College's external auditor for FY2027.

- Fees for FY2028: The Committee reviewed an analysis of College fees and financial forecasts and recommends to the Board that there be no increase to College fees for FY2028.

Other:

- RAFC Update Report: Report received for information. The report outlined activities and initiatives underway within the finance department.

- Investment Policy – Update and Analysis: The Committee reviewed management's analysis indicating that the risk associated with the Colleges investment strategy and the continued implementation of the Investment Policy has been appropriately mitigated. The

Committee will continue to monitor and oversee implementation of the policy, including receiving updates regarding performance and any risk mitigation measures implemented over the coming months.

SCREENING COMMITTEE REPORT

Meetings:

Date:	September 3, 2026
Meeting Purpose:	Ad hoc meeting convened to support the by-election.
Chaired By:	Theresa Stevens

Summary of Discussions and Decisions:

Other:

- Committee Refresher: Since this was the first meeting since the committee turnover in June and the committee is still relatively new overall, members received a refresher to the Committee's mandate, role in the Board election process, and an overview of the applicable governance documents.

- Candidate Eligibility Review: The Committee reviewed candidate eligibility for the 2026 Board By-Election for District 2 (Central Western) against the applicable By-law and policy requirements, confirmed eligibility where requirements were met, and directed staff to request amendments to candidate statements where required to address issues identified by the Committee prior to further consideration.

Feedback on materials to the Board:

- None.

Recommendations to the Board:

- None.

Date:	September 9, 2026
Meeting Purpose :	Follow up meeting to review revised statements.
Chaired By:	Theresa Stevens

Summary of Discussions and Decisions:

Other:

- Candidate Eligibility Review: The Committee reviewed amended candidate statements submitted in response to the revisions requested and confirmed candidate eligibility where the applicable By-law policy requirements were met.

Feedback on materials to the Board:

- None.

Recommendations to the Board:

- None.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 4.0

BOARD BRIEFING NOTE

For Information

Topic:	Chair's Report
Public Interest Rationale:	The Chair provides leadership to the Board and works collaborative with the Registrar to ensure the Board fulfills its mandate and strategic goals.
Strategic Alignment:	*Performance & Accountability:* Reflects and reports on the activities undertaken by the Chair and fosters transparency.
Submitted By:	Gary Rehan, Board Chair
Attachments:	N/A

Governance

- The District 2 By-Election is underway. The election will conclude on October 21, 2026, and the newly elected Board Director will join for their first meeting in December.

- Following the September Board meeting, all Directors will be asked to complete the Self-Assessment survey and Skills Matrix. The self-assessment invites reflection in individual strengths and areas for improvement. The Skills Matrix will map against the current competency profile to help identify any gaps. Results will be shared with the Chair to help inform the check-in calls with Directors, planned for November.

- Committee Chairs and Vice-Chairs attended a training session in mid-September, hosted by Facilitation First.

- The first quarterly check-in calls for the 2026–2027 term were held with Committee Chairs in July. Feedback from Committee Chairs provided valuable insight into the current functioning of the College's committees, including areas of strength, emerging challenges, and opportunities to further support and enhance committee effectiveness. The discussions also helped identify areas where governance processes, communication, resources, and committee support could be strengthened to better meet the evolving needs of the College. This feedback will inform ongoing improvements to the Board and committee structure and composition, and support continued effective governance into the future.

- Check-in calls were also held with all Directors in July and August. The feedback and perspectives shared by our peers during these discussions were valuable in understanding the current state of the Board, as well as its future needs and available opportunities for improvement. These conversations provided an opportunity for Directors to reflect on Board effectiveness, governance practices, communication, engagement, and areas where the Board can continue to strengthen its work. The feedback will inform engagement and continuous efforts towards enhancing Board effectiveness, supporting meaningful Director engagement, and ensuring that our Board is well positioned to meet the College's strategic and regulatory responsibilities in the years ahead.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 4.0

Feedback from the June 2026 Board Meeting

- Directors were asked to complete a post-Board evaluation survey that assessed the effectiveness of the meeting and materials, education sessions, and overall satisfaction with the meeting. There was a 100% completion rate.

- Overall feedback was highly positive. All respondents reported having sufficient time to review the Board package, felt the meeting was effectively facilitated, and agreed that the Briefing Notes provided the information needed to participate fully in discussions. Directors consistently indicated they felt comfortable sharing their perspectives, that their opinions were heard and considered, and that discussions allowed for a range of perspectives. While most respondents felt the agenda achieved an appropriate balance, a small number suggested additional consideration of meeting length.

- Directors commended the Vice-Chair for stepping into the Chair role on short notice and facilitating the meeting effectively during a period of unexpected transition. Several respondents noted the meeting proceeded smoothly despite the circumstances.

- The Chair's and Registrar's reports were considered informative and helpful for understanding governance activities, College operations, and emerging sector issues.

- The financial education session was viewed very positively and was widely regarded as engaging, practical, and relevant to the Board's oversight responsibilities. Directors reported that the session strengthened their understanding of financial stewardship, governance versus operational responsibilities, and the Board's role in financial oversight.

- Future education suggestions included governance and Board effectiveness, strategic and emerging issues affecting healthcare regulators, financial literacy, equity, diversity and inclusion, and artificial intelligence.

- A question was raised about the last time the College survey its registrants about their experience with the College. It has been the College's practice to conduct a registrant survey every 3-4 years. The last survey was conducted in 2024, meaning the next survey will likely occur in 2027/2028.

- Some additional suggestions, such as potentially looking at updates to the post-Board survey, are currently being considered.

- Thank you to those who provided feedback. Comments are always read and considered carefully when determining where future actions can be taken.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 5.0

BOARD BRIEFING NOTE
For Information

Topic:	Registrar's Report
Public Interest Rationale:	Regular reports to the Board on College activities and performance support the Committee's oversight role to ensure the College is fulfilling its public interest mandate.
Strategic Alignment:	*Performance & Accountability*: Implementing strong governance structures and information sharing to enable informed decision-making.
Submitted By:	Craig Roxborough, Registrar & CEO
Attachments:	Appendix A: Q1 2026-2027 Dashboard Appendix B: Practice Advice Trends Report for April-June 2026 Appendix C: Governance Practices Review Priority Areas and Status Updates Appendix D: System Partners Map

Issue

- The Board is provided with an update regarding key activities, regulatory trends, organizational risks, and/or environmental developments.

Decision Sought

- None, this item is for information.

Current Status

- What follows is a non-exhaustive list of relevant activities, regulatory trends, organizational risks, and/or environmental developments to support the Board in discharging their oversight responsibilities. The updates are organized in relation to each pillar or commitment within the College's Strategic Plan.

Risk & Regulation: Effectively regulate the physiotherapy profession in Ontario through a risk-based, proactive, and compassionate approach that ensures competent practice.

Scope of Practice

- Over the summer the Ministry asked the College to share information regarding the College's *Implementation Plan* for the scope expansion relating to diagnostic imaging. While the information shared was developed internally and drawn from previous submissions to the government, feedback from the Executive Committee was sought prior to finalization.

- To date, the Ministry has indicated that they continue to focus internally on their analysis of the scope of practice expansion for the many professions captured by the May 2026 announcement. No further follow-up specific to this College has occurred.

"As of Right" Registration Pathway

- Since the "As of Right" registration pathway went into effect in January 2026, there have been a total of 4 applications.

- These applications are internally expedited to ensure speedy registration, usually within 3-4 days, and applicants typically pay the pro-rated registration fee immediately following registration.

- As a reminder, the legislative framework allows individuals to practice for up to 6 months while they complete the registration process.

Office of the Fairness Commissioner Risk Rating

- The Office of the Fairness Commissioner (OFC) assesses regulator's operations annually to identify and determine whether risk factors exist that may impede the regulator's ability to apply fair registration practices for licensure of domestic and internationally trained applicants.

- Following the most recent evaluation, the OFC has issued the College the lowest rating possible, placing the College in the low-risk category.

- This is an important result as the College has navigated changes in the examination process with a return to a CAPR national exam and has begun the process of sunsetting the Provisional Practice Certificate.

Modernizing the Quality Assurance Process

- As the Board is aware, the College committed to undertaking an evaluation of our existing quality assurance program and an exploration of best practice across regulators. The intention was to support a decision regarding whether our current approach remains fit for purpose or whether there are opportunities to update and modernize our program.

- The College issued a request for proposals and received numerous responses. Through a rigorous evaluation and interview process that involved the Chair of the Quality Assurance Committee, a vendor has been selected.

- The College is now in the final stages of finalizing the agreement. Most importantly, the proposal includes a presentation of the analysis and findings by the consultant to the Board at the March 2027 meeting to support a decision regarding next steps on this project.

Supporting labour mobility

- In order to ensure appropriate information is being shared in a secure fashion to support labour mobility, the Regulatory History Form was recently re-designed to account for the change in exam model, and the process was changed such that forms are sent directly to other regulators rather than the physiotherapist.

Continuous improvement in regulatory processes

- The Quality Assurance team is creating a Deliberation Worksheet that is intended to support the Quality Assurance Committee's discussion and decision-making. This worksheet is modeled on the one used by the Inquiries, Complaints, and Reports Committee (ICRC).

Support understanding and application of expectations

- The College provides ongoing support to the profession to help them understand and apply expectations through the standards, resources, and communications.
    - The new Controlled Acts Standard was promoted in July Perspectives and in stand-alone email before it took effect on August 1, 2026.
    - Registrant-facing rostering guidelines for the Controlled Acts Standard were also revised to better align with the new Standard.
    - The updated AI guidance was promoted in July Perspectives and on the College blog
    - The Privacy Resource was recently updated to simplify the format to help physiotherapists understand the obligations most relevant to them, and to address commonly asked questions.
    - Work is ongoing to develop guidance for the last two groups of Standards (Group 3 and 4), with the guidance for Group 3 Standards nearing completion.

Awareness about practice trends and supports

- To support the Board's awareness about issues and trends in current practice and the ways the College is supporting registrants, a report about Practice Advice trends and supports in Q1 is attached in Appendix B.

Engagement & Partnership: Meaningfully collaborate and engage with the public, the profession, and other partners to advance shared goals and to foster trust and credibility.

Engagement with current and future PTs and PTAs

- To raise awareness and build relationships with the physiotherapy community, the College continues to conduct outreach to PTA and PT programs, and PTs in practice.
    - In collaboration with the College of Occupational Therapists and College of Kinesiologists, a webinar about strategies to build a trauma-informed practice was offered to registrants on June 24. Over 660 individuals registered, with over 300 attending the webinar live.
    - Three workshops were delivered to physiotherapy students at McMaster, Ottawa U, and Western about Professional Boundaries. Additional scenarios were created for the workshop focused on effects more than consequences.

- A session was held with physiotherapy students at McMaster that covered transition to practice and business practices.
- A presentation was delivered to a group of physiotherapists at a group of hospitals about expectations for supervision of different types of individuals.
- College representatives connected with future physiotherapists at the University of Toronto PT/OT student job fair.

Engaging with Physiotherapists Educated Outside of Canada

- As part of a new focused strategy for outreach and engagement with physiotherapists educated outside Canada, the College partnered with a non-profit newcomer services organization to deliver a presentation that covered the registration process and role of the College.
  - Clients who are physiotherapists educated outside of Canada as well as case workers from the organization attended, which creates opportunities for the organization to share this information with future clients.
- A series of outreach and engagement activities are being developed for roll-out in the next few months. At the December 2026 Board Meeting, the Board will receive a comprehensive overview of the work that has been undertaken to more directly and better support physiotherapists educated outside of Canada.

A review of our system partner relationships

- In support of the strategic objective of having meaningful engagement with system partners to pursue shared goals, staff undertook a review of all system partner relationships to help clarify our future engagement approach and to support a strategic and consistent approach across different levels of engagement within the College.
  - In thinking about a strategic approach to engaging with each partner, considerations included:
    - Where the College has shared goals with that partner,
    - How we can proactively identify and create opportunities for collaboration rather than just reacting, and
    - How the partner intersects with our organization's key risks (those in our risk register) and how that informs our engagement.
  - An updated system partners map can be found in Appendix D which shows how we are aligning engagement with key system partners with our strategic objectives and risk management.

- There is an internal version of the system partners map that includes additional information about who in the organization has interactions with each partner and the mode of engagement, which is used to guide the internal team when we engage with our partners to support a strategic, consistent and coordinated approach.

- The system partners map will be reviewed regularly going forward to support continued consistency and adaptation when needed.

Communication with registrants

- The College recently switched to using a Canadian-made email distribution software. The software is tailored to governments and regulators, with the ability to prevent recipients from unsubscribing, ensuring that registrants receive mandatory communications from the College.

People & Culture: Enable our people to do their best work by having enough resources, a collaborative environment, and a culture based on equity, diversity and inclusion principles.

Office space update

- The College is in the final stages of negotiations regarding the Shared Occupancy Agreement with the College of Massage Therapists of Ontario (CMTO). This work is supported by external legal counsel.

    - Importantly, the core requirements of the Shared Occupancy Agreement are already set out in the original and legally binding commitment (e.g., term of sub-lease, early termination provisions, proportionate share and cost sharing arrangements, commitment to conflict resolution etc.). The Shared Occupancy Agreement merely formalizes those elements in a comprehensive manner.

- Furniture and technology procurement is in the final stages and furniture from existing office spaces will be moved at the end of October. It is now anticipated that the official opening of the office will occur in mid-November.

- At the time of writing, capital costs are tracking to be on budget, but management is preparing for some variances as we near the budget limit. However, it is anticipated that these variances will be offset by savings in other move related budget lines (e.g., decommissioning costs are far lower than anticipated).

- The College has also been presented with an opportunity to vacate our current office space three months early, generating significant additional savings. The College is in the final stages of securing this early departure.

Senior Management Succession Planning

- Staff are in the final stages of developing an internal human resource policy relating to succession and emergency planning for all members of the Senior Management Team (excluding the Registrar, where a Board Governance policy already exists).

- While the policy sets out high level requirements to plan and outlines guiding principles to support this planning, the Senior Management Team has also engaged in a practical exercise that assesses internal capacity and expertise to develop an immediate action plan should a need arise.

- This practical process will be repeated annually as part of operational and budget planning.

Performance & Accountability: Sustain effective, efficient, nimble, and data-informed operations with clear performance and accountability mechanisms in service of our organizational goals.

Dashboard performance

- The Q1 dashboard is attached in Appendix A. Below is commentary on dashboard metrics that had a notable change in Q1:

    - *CAPR Assessment:* Following Board feedback a red-yellow-green indicator has been added to the CAPR performance data. For Q1 a 'green' indicator has been offered as an assessment of each element of the Service Level Agreement indicated success of meaningful performance on each dimension of the agreement. The College continues to closely monitor CAPR's rollout and implementation of the new Comparability Pathway for credentialing, however, for Q1 no red flags have emerged. Additional detail is provided in the Exam Transition materials.

    - *Professional Conduct timelines*: The Q1 dashboard is the first iteration where both complaints and registrar inquiries timelines are reported.

        - The complaints timeline metric continues to trend in a positive direction, the target was met in Q1 with the team closing three times as many complaints compared to the same time last year.

        - The timeline metric for Registrar Inquiries was met in Q1, although historical data show significant variability.

        - Internally, a process mapping exercise was completed in Q2 and many opportunities to reduce administrative or manual work and to support improvements in timelines were identified. Enhancements to the process will continue to be made with impacts appearing in timelines in future quarters.

        - As noted previously, efforts to reduce the decision-to-decision release timeline are underway with internal metrics being developed for internal turnaround time and decision review time. This work is being undertaken with support from the Chair of the ICRC.

        - Particular effort has been made internally to identify long-standing cases and progress towards a decision within defined timelines to remove any case backlogs so future quarters report more current and less historically influenced data.

- *Progress in strategic initiatives:* All but one strategic initiative are in progress and on track for completion. The one area that has experienced challenge is in the IT improvements space. There were numerous IT improvement projects planned for this year, all but one are proceeding as planned, while one project has been deferred to allow the team to work on other priorities. The project being deferred was determined to have the lowest impact on the organization, and the decision was made in consultation with the team that's affected.

Information technology and cybersecurity

- The technology transformation project in the Quality Assurance area is well underway.
  - There is a lot of integration involved, and the volume of work is high. One IT team member has been dedicated to it completely since May.
  - Assessor training on the new platform has been initiated and the pilot stage of the roll-out has been initiated. Once a successful pilot has been completed, the program will begin to ramp up volumes.
- The PT Portal modernization project is also underway, the initial development has been completed, and we are now in the testing phase. The new PT Portal is expected to launch in early October. Key highlights of the updated portal include:
  - *Modernized Technology and Security:* The underlying technology will be upgraded to improve reliability, long-term supportability, and security as well as enhance integration with related College systems.
  - *Improved Registrant Experience:* A mobile-friendly design will make it easier for PTs to access the portal, update information, and complete routine tasks and the self-serve options available to PTs (e.g., easier updating of personal information, greater visibility into submission status update, etc.) will be increased reducing reliance on staff assistance.
  - *Streamline Process and Future Growth:* Reduced administrative burden through enhanced system workflows and increased ability to customize and alter using internal resources to support future needs.
- Both the QA technology transformation and PT Portal modernization projects are large-scale projects, and the College is able to work on both in parallel because the work can be divided between in-house staff and an external vendor, which is the benefit of having increased in-house capacity.
- We are maintaining IT capability and cybersecurity by, among other things, investing in training for the IT team. Recently, team members completed training on cybersecurity, AI, training specific to Microsoft products, and training specific to database development. The IT Manager is also working towards a cybersecurity certification that was recommended by our external cybersecurity audit vendor.

AI implementation in the College

- As part of the ongoing monitoring and evaluation of the College's use of AI for internal purposes, the College's leadership team participated in a session where each team shared how AI is being used internally.

- This was an opportunity to catalogue different uses, share best practices across the College, and to identify whether any changes to the College's internal policy were needed.

- The discussions revealed a sustained interest in using AI to *complement* staff work and highlighted the limitations of the tool and the necessity for human oversight and involvement.

- These discussions will occur twice annually to ensure careful monitoring of how AI is being used internally.

Continuous improvement initiatives

- The College maintains effective and efficient operations by adopting a continuous improvement mindset. Recent continuous improvement initiatives include:

    - A new "Case Status" field has been implemented in Atlas (our registrant database). The change is already having positive impact for case management, by allowing individual investigators and the manager to better monitor the progress of cases to ensure they are proceeding in a timely way.

    - Registrants can now submit requests to change or remove information about them in the Public Register through the PT Portal.

Equity, Diversity, Inclusion and Indigenization: Take meaningful action to identify and address barriers, promote inclusive practices, and advance reconciliation.

Having diverse perspectives inform our work

- As we continue to pursue actions and initiatives in our EDII space, we are ensuring that we hear from diverse perspectives to inform our approach to this work, to live up to the principle of "nothing about us without us".

- Over the next year or so, the College will be engaging with EDII partners to gather input on three EDII initiatives:

    - Developing a Health Equity and Anti-Discrimination Standard,

    - Exploring the collection of demographic and equity-related data, and

    - Establishing ways to include more diverse voices and perspectives into the College's work.

- We are approaching our engagement with EDII partners with the goal of fostering meaningful collaboration, seeking input as early in the process as possible, and having their input inform our work continuously as we move along the different phases of work.

- We conducted initial exploratory discussions with the EDII focus group and the Citizens Advisory Group about how we can more meaningfully incorporate diverse perspectives to inform our work going forward. Their input suggests several strategies the College could pursue to embed this practice in our work, such as:

    - Broadening the types of work for which we will seek registrant and public input,
    - Integrating the seeking of input as a step in work processes across the organization,
    - Seeking input at the earliest point possible and in an ongoing, iterative way,
    - Offering a variety of ways for individuals to provide input, and
    - Identifying who's missing from the table and come up with strategies to bring them to the table.

EDII Focus Group

- The EDII focus group was established in the spring.

- The purpose of the focus group is to explore, discuss, share input and assist in the development of recommendations on initiatives at the College related to equity, diversity, inclusion and Indigenization (EDII).

- The focus group has 13 members who together bring a diverse set of lived experiences and perspectives across different dimensions of diversity.

- We held the first two focus group meetings in July, during which we:

    - Worked with the group to establish a sense of community for the group,
    - Discussed why a dedicated health equity and anti discrimination standard of practice is needed and what culturally safe care looks like, and
    - Meaningful opportunities to involve public and health professional voices, experience and knowledge in College work.

- The next engagement with the focus group is expected to be in the fall, at which time they will begin discussions around the collection of demographic and equity-related data from registrants.

Engagement with Equity-Focused Physiotherapy Organizations

- The College is also engaged in discussions to build sustained and collaborative relationships with two groups within the physiotherapy profession: the Black Physiotherapy Association

(BPTA) and the Queer Physiotherapy Collective (QPC). The focus will be on advancing equity within physiotherapy.

- Our previous interactions with the BPTA and QPC have mostly been ad hoc through formal consultation processes.
- Building on previous engagement, we are working with both groups to build an ongoing collaborative relationship that is respectful and transparent, grounded in shared equity goals.
- These relationships will create opportunities for meaningful and ongoing dialogue and for these groups to contribute their expertise to relevant College initiatives, including current EDII priorities and other areas where an equity lens can inform and strengthen the College's work.
- BPTA brings the perspectives, lived experiences and professional expertise of Black physiotherapists and the communities they serve, providing an important lens on how regulatory policies, standards and practices may impact Black physiotherapists and patients.
- QPC is a community-based collective of 2S/LGBTQ+ physiotherapists and students across Canada that aims to create a space for their members in the physiotherapy profession through community, advocacy, and mentoring.

New Partnership with Indigenous Works

- To support our work in advancing reconciliation, the College recently became an employer partner with Indigenous Works, an organization that aims to help companies, governments, and organizations build stronger, more inclusive workplaces by fostering meaningful partnerships with Indigenous peoples.
  - This partnership enables us to access a library of resources and materials and provides a better channel to reach Indigenous individuals for recruitment and hiring.

Supporting EDII education and learning

- The College continues to support education and learning opportunities on EDII topics across the organization:
  - The Practice Advice team attended a webinar about anti-oppression and anti-racism practices in action
  - The Manager of Practice Advice attended a webinar about building Indigenous cultural safety with an Indigenous consultant
  - The Practice Advice team is in the process of completing the Advancing Reconciliation course through the Indigenous University

- The Deputy Registrar attended an in-person training session offered by the Ontario Indigenous Women's Association which is designed specifically for healthcare sector

Helping registrants incorporate EDII principles into practice

- The College is featuring guest writers as part of a series of blogs relating to EDII.
    - The most recent issue of perspectives included a blog on providing culturally safe care to Indigenous patients and a future blog regarding weight bias is in development.
- To support the development of an Indigenous Cultural Safety and Humility Standard, the College has issued a request for proposal (RFP) to help us identify an Indigenous consultant or consulting firm who would help design the process for developing the standard and support outreach and engagement with Indigenous communities in Ontario. Three proposals were received in response to the RFP and an evaluation process has be undertaken to select the consultant who will assist with next steps.

Making our information more accessible

- The College continues to make efforts across the organization to improve the accessibility and clarity of our information:
    - The organization-wide initiative to increase the use of plain and compassionate language continues, focusing on one area at a time. Currently the focus is on reviewing QA communications and materials, which aligns with the technology transformation project.
        - The language and layout of the screening interview reports was updated to improve language and clarity for registrants.
        - A review and update was done of the content on our website and email communications to registrants related to the screening interview process to decrease repetition and improve clarity.
    - The Communications team is working to increase the availability of French content on our website, making the French version mirror the English version more closely. We started accessing Ministry funding for translating materials to support this work.

Effective Governance: Continually enhance our governance practices to support effective decision-making which fosters public trust and accountability.

Governance Practices Refresh

- In March 2026, the Board committed to various governance practice priorities for further analysis and discussion. In keeping with past approaches, these priorities and the specific actions being explored are tracked in Appendix C to support ongoing monitoring and reporting on our progress.

Continuous improvement of governance practices

- To make progress against this strategic objective, the Governance team is identifying and pursuing continuous improvements in an ongoing way. Recent examples include:
    - An internal process review was completed by the Governance Specialist to ensure consistency across all areas of the College as it relates to agenda and minute creation.
    - The committee member onboarding process was refreshed, including an update of the general Orientation Module and creation of an Onboarding Manual, which aligns it with the onboarding materials for Board members.

Board by-election

- The by-election to fill the vacancy in District 2 (Central-Western) is proceeding as planned.
    - Nominations closed on August 19.
    - Voting will take place from September 16 to October 21.
    - The newly elected Board member will attend the December Board meeting.

Action Items Tracker (ongoing):

- A running list of action items from previous Board meetings; once items are marked complete, they will come off the list.

Date of Meeting	Action item description	Required by date	Current Status
September 25-26, 2025	Develop an Indigenous cultural safety and humility standard with the understanding that it's a large and long-term project and requires the College to follow a different process than what's normally used for standards development.	None specified	In Progress
December 8-9, 2025	Conduct an open tender process in FY2026 for the College's auditor.	September 2026	Completed Item included in September 2026 Board package
March 26-27, 2026	Submit the proposed amendments to the General Regulation, Ontario Regulation 532/98, under the Physiotherapy Act, 1991 to the Ministry of Health.	None specified	In Progress
June 18-19, 2026	Finalize and implement new dashboard design based on Board feedback.	September 2026	Completed
June 18-19, 2026	Finalize and implement new risk register design based on Board feedback.	September 2026	Completed

Date of Meeting	Action item description	Required by date	Current Status
June 18-19, 2026	Staff to do additional exploration on different approaches regarding the role of Board committees.	None specified	In progress

Q1 Dashboard (April – June 2026)

Agenda Item: 5.0
Appendix A

CAPR

Oversight and accountability of our service provider

Overall Performance

Credentialing: Standard

Credentialing: Pre-approved

Registration

Track growth of regulatory obligations and monitor process efficiency

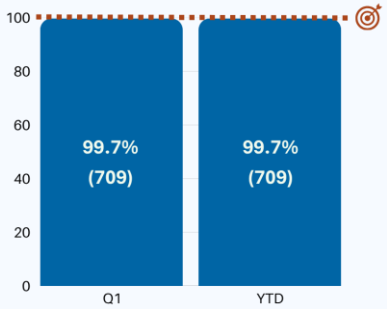
13333 Registrants (at quarter-end)

▲ **7%** from last year

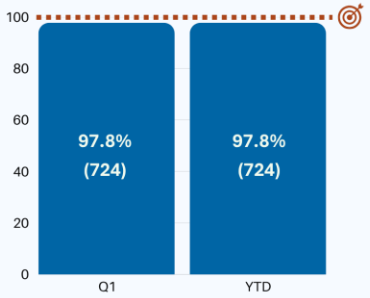
544 Applications received YTD

▼ **6%** from last year

Application Processing:
Target: 100% of applications are processed within 15 days



Approval/Referral:
Target: 100% of applications are approved/referred within 30 days

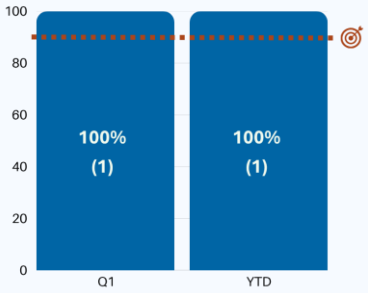


Decision Reviews

Demonstrate effectiveness of regulatory decision-making

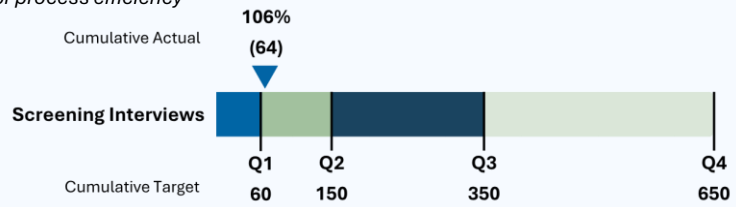
Outcomes of HPARB and judicial reviews
Target: The College's decision is upheld or confirmed in 90% of the cases

1 Decision received YTD

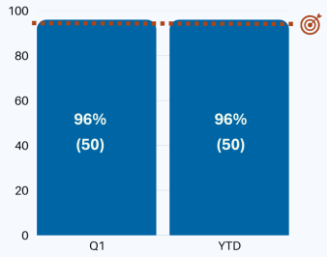


Quality Assurance

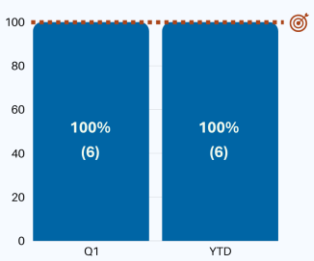
Monitor process efficiency



Screening interviews:
Target: Meet the timeline 95% of the time



Assessments:
Target: Meet the timeline 100% of the time



Professional Conduct

Track growth of regulatory obligations and monitor process efficiency

Complaints

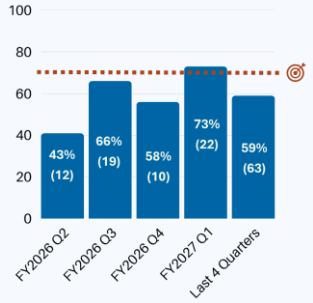
129 concerns received YTD

▲ **28%** from last year

30 Complaints closed YTD

▲ **200%** from last year

Complaints timeline
Target: 70% of complaints are closed within 240 calendar days

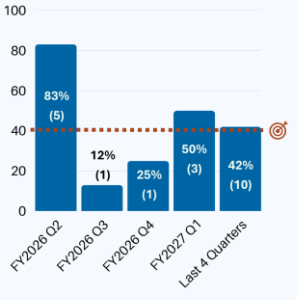


Registrar's Inquiries

7 Registrar's Inquiries closed YTD

▼ **30%** from last year

Registrar's Inquiries timeline
Target: 40% of RIs are closed within 365 calendar days



Q1 Dashboard (April – June 2026)

Agenda Item: 5.0
Appendix A

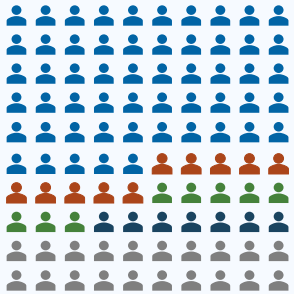
Practice Advice

Demonstrate responsive support for registrants and partners

941 Inquiries received YTD

▼ **22%** from last year

Who Used the Advisory Service (This Period)



55% PTs

10% Patients / Public

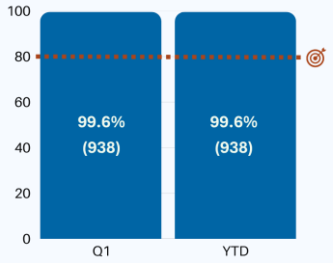
8% PT Clinic Owners

7% PT Residents

20% Other User Types

Time to resolve inquiries

Target: 80% of inquiries are resolved within 2 business days

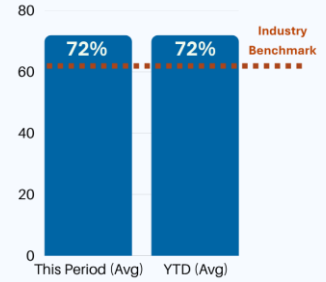


Engagement

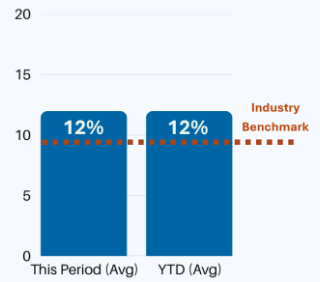
Monitor level of engagement with registrants

***Perspectives* Newsletter**

Open rate



Click-through rate

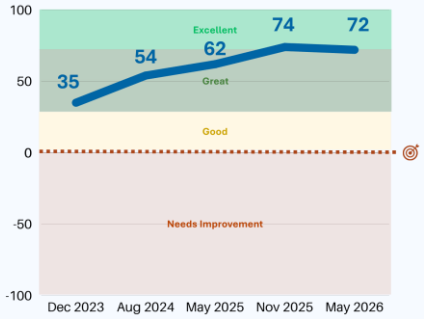


People & Culture

Monitor effectiveness of our people & culture strategy

Employee net promoter score

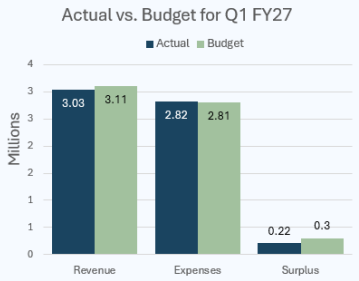
Target: A score of above 0



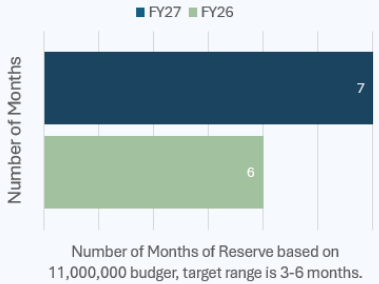
Finance

Support financial accountability

Financial Performance



Reserve Level

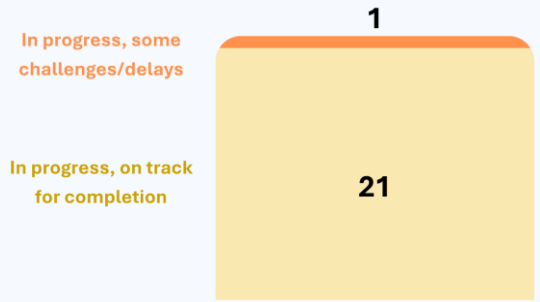


Number of Months of Reserve based on 11,000,000 budger, target range is 3-6 months.

Strategic Initiatives

Track progress towards strategic objectives

Number of Strategic Initiatives **22**



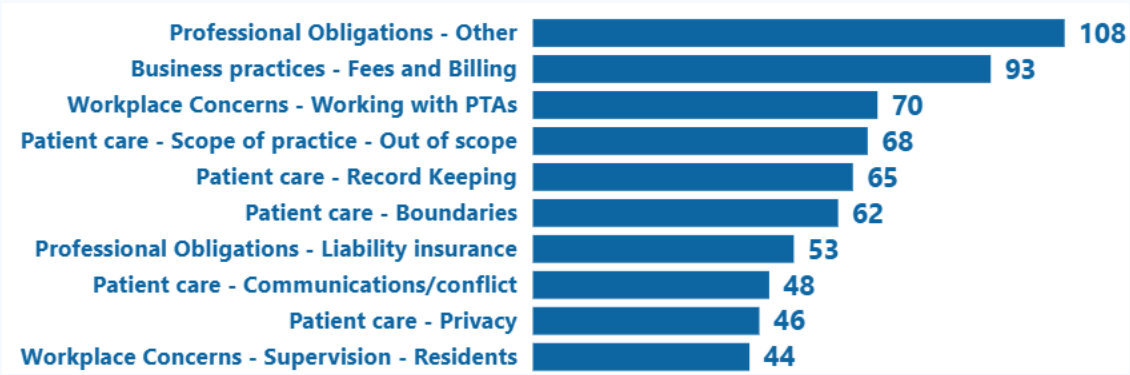
Practice Advice Report (April-June 2026)

Agenda Item: 5.0
Appendix B

About Practice Advice

- Support the profession to understand and apply standards and expectations
- Help patients, caregivers and system partners understand and navigate physiotherapy care
- Share physiotherapy expertise and knowledge to support other College work

Top 10 Themes (This Period)



Responding to Recent Trends

Using insights from themes data to help improve how we communicate and the resources we offer.

- To help moderate the surge of calls to the College during the renewal period, we will remind registrants to check and update their **Public Register information** before the start of the renewal period in 2027.
- Developed and updated the FAQs related to the **Fees & Billing Standard** in response to questions that have come up recently.
- Connected with **liability insurance** provider to clarify the College's requirements.

Supporting College Work

Sharing physiotherapy expertise and knowledge to support other College work

- Supported the Communications team in developing content for the **Employer Newsletter** and **College blog**.
- Attended and provided feedback during a **contested hearing**.
- Collaborated with the Communications team to create a presentation for **physiotherapists educated outside Canada** that was delivered in partnership with a newcomer services organization.
- Collaborated with the Policy Team to review and update information and guidance related to the **Controlled Acts Standard,** the **virtual care guidance** and **privacy**.
- Provided input to support the IT team's **PT Portal modernization** project.

Governance Practices Review: Priority Areas and Status Updates

The following priority areas were identified by the Board for further exploration and consideration. The chart will be updated quarterly to indicate progress made or the current status of the work being undertaken in relation to each priority area.

FY2027 Q1 – June 2026 Report

#	Priority Areas	Status	Notes
1	Board Meeting Structure	Complete	The Board was engaged in a discussion at the March 2026 meeting to determine whether changes to the current meeting structure and approach are warranted. Overall direction was to continue with the current approach, with a focus on efficiency and prioritizing decision items, as well as some exploration regarding the timing/placement of education. For example, piloting conducting some education outside of standard Board meetings. As part of that pilot, and education session on AI and Privacy was held in mid-July, and another education session is being explored for late fall.
2	Governance Structure: i. Role of the Executive Committee ii. Potential Governance Committee	In Progress	The Board held an initial discussion about the role of the Executive Committee and the possibility of creating a Governance Committee at the June 2026 meeting. The Board asked for further information about the potential approaches to committee structure and the allocation of governance responsibilities. Additional work is currently being completed and will likely be presented to the Board at the December 2026 meeting.
3	Fee Principles	Complete	'Guiding Principles for Assessing Registrant Fees' guidance was developed with input from the Risk, Audit, and Finance Committee (RAFC), and approved by the Board at the June 2026 meeting.

#	Priority Areas	Status	Notes
4	Board Composition: i. Term Limits ii. Cooling Off Period iii. Competency Profile Refresh iv. Competency-Based Elections v. Electoral Districts	Complete (i. and ii.) In Progress (iii.) Remaining items scheduled for future discussion	The Board was provided with information about the College's current term limits and cooling off periods at the June 2026 Board meeting. The Board decided that the current term limits and cooling off periods are still fit for purpose and do not require any changes at this time. Supporting materials are provided under a separate cover to support discussion and elicit feedback on potential updates to the College's Competency Profile.
5	Board Evaluation	TBD	
6	Board Education	TBD	

System Partners Map

An overview of key system partners and the strategic approach we are taking to engaging with them.

System Partner	Strategic approach to engagement
Associations (Professional and Regulatory)	
Canadian Physiotherapy Association (CPA)	Exchange insight and information about current environment Keep each other informed about activities related to regulatory changes Invite their input as a voice for the profession Collaborate on specific initiatives where public and professional interests overlap (e.g. supporting the profession to be at their best, supporting PTs educated outside Canada)
Ontario Physiotherapy Association (OPA)	Exchange insight and information about current environment Keep each other informed about activities related to regulatory changes Invite their input as the voice for the profession in Ontario Collaborate on specific initiatives where the public and professional interests overlap (e.g. supporting the profession to be at their best, supporting PTs educated outside Canada)
CAPR	Manage closely to ensure accountability related to credentialling and exam delivery Keep each other informed about entry to practice/early practice activities Opportunity to collaborate on shared goals (e.g. supporting PTs educated outside Canada)
National Physiotherapy Advisory Group (NPAG)	Exchange insight and information about current environment

System Partner	Strategic approach to engagement
	Proactively bring forward information and issues as needed Collaborate on specific initiatives where public and professional interests overlap (e.g. updates to the Essential Competency Profile)
Canadian Physiotherapy Regulators (CPTR) *See below for information about engagement with individual regulators*	Share information about regulatory issues of national importance (licensure, examinations, political changes, etc.) Collaborate on policy issues that would benefit from a consistent approach nationally (e.g. virtual care)
Health Profession Regulators of Ontario (HPRO) *See below for information about engagement with individual colleges*	Collaborate on issues that would benefit from a sector-wide approach Collective engagement with government to stay informed about potential changes that impact the sector
Ontario Regulators for Access Consortium (ORAC)	A venue to explore new work or ideas and to do environmental scans
Federation of State Boards of Physical Therapy (FSBPT)	Potential to share learning, knowledge, or pursue joint initiatives.
Canadian Network of Agencies for Regulation (CNAR)	An avenue for exposure to national perspectives and connections Potentially identify opportunities to collaborate with others Potential to share information to build CPO's profile in the national regulatory space Staff to participate in learning and education sessions as applicable
Council on Licensure, Enforcement and Regulation (CLEAR)	An avenue for exposure to international perspectives and connections Potentially identify opportunities to collaborate with others Potential to share information to build CPO's profile in the international regulatory space Staff to participate in learning and education sessions as applicable

System Partner	Strategic approach to engagement
Physiotherapy regulators in other provinces/territories	
British Columbia	Information sharing to support mutual learning Collaborate on initiatives that would benefit from a national approach (e.g. Standards), or where there is an opportunity to pool resources to produce a shared output (e.g. an education module or webinar) Seek input from them as system partners where relevant
Alberta	
Manitoba	
Nova Scotia	
Saskatchewan	
New Brunswick	
Newfoundland	
Quebec	
PEI	
Yukon	
Other regulators in Ontario	
Audiologists and Speech-Language Pathologists (CASLPO)	Information sharing to support mutual learning Identify opportunities to collaborate on initiatives where: • There is alignment with our priorities and objectives, and • The work has relevance across multiple Colleges/professions (e.g. shared education sessions or resources)
Chiropodists (COCOO)	
Chiropractors	
Dental Hygienists (CDHO)	
Dental Technologists (CDTO)	
Dentists (RCDSO)	
Denturists	
Dietitians	
Homeopaths (CHO)	
Kinesiologists (CKO)	
Massage Therapists (CMTO)	
Medical Laboratory Technologists (CMLTO)	
Medical Radiation and Imaging Technologists (CMRITO)	
Midwives (CMO)	
Naturopaths (CONO)	

System Partner	Strategic approach to engagement
Nurses (CNO)	
Occupational Therapists (COTO)	
Opticians	
Optometrists	
Physicians and Surgeons (CPSO)	
Psychologists and Behaviour Analysts	
Registered Psychotherapists (CRPO)	
Respiratory Therapists (CRTO)	
Traditional Chinese Medicine Practitioners and Acupuncturists (CTCMPAO)	
Pharmacists (OCP)	
Social Workers and Social Service Workers (OCSWSSW)	
Veterinarians	Touch base as needed to ensure alignment on approaches regarding animal rehabilitation
Financial Services Regulatory Authority of Ontario (FSRA)	Touch base as needed to ensure alignment of approaches to regulating PTs' business practices Seek information that may be useful in the Professional Conduct space
Government	
Ministry of Health - Health Workforce Regulatory Oversight Branch	Proactively explore opportunities to collaborate on legislative or regulatory changes Regular reporting obligations Keep them informed on issues that could become a concern (e.g. exam interruption) Bring forward information or data that may have relevance to policy decisions at the Ministry
Ministry of Health - Public Appointments Secretariat (PAS)	Collaborate closely to ensure we keep a full complement of public director appointments Collaborate to ensure new appointments are filled in a timely way
Ministry of Health - Health Boards Secretariat	Provide information to support timely reimbursement

System Partner	Strategic approach to engagement
	Seek pre-approval as needed
Ministry of Health - Assistive Devices Program (ADP)	Data sharing agreement: Validate PT credentials when requested Stay informed about the ADP program and impacts on patients
Minister's Office	Share information that could potentially influence policy decisions Gain awareness about policy or legislative changes that could affect the College
Ministry of Health IPAC Unit - IPAC Regulatory Working Group	Information sharing to identify IPAC risks and support PHO to develop guidance Help College maintain awareness about IPAC resources that can be shared with registrants
Ontario Fairness Commissioner (OFC)	Regular reporting obligations Keep them informed of any issues or concerns related to registration Discussions about issues related to fair registration practices (e.g. proposed changes, data collection) Stay informed of OFC information and resources to support our work/share with registrants
Health Professions Appeal and Review Board (HPARB)	Participate in appeal/review process
Academic Programs	
McMaster University	Sourcing academic directors for the Board Seek input as a system partner on relevant issues Conducting student outreach (with a focus on supporting future PTs to succeed) Collaborate on specific initiatives where public and professional/academic interests overlap (e.g. ensuring competence at entry to practice)
Queens University	
University of Ottawa	
University of Toronto	
University of Western Ontario	
University of Toronto Bridging Program	Conducting student outreach (with a focus on supporting future PTs to succeed)

System Partner	Strategic approach to engagement
	Identify opportunities to collaborate to support PTs educated outside Canada Seek input as a system partner on relevant issues
Trillium Health Partners IEHP Bridging Program	Identify opportunities to collaborate to support PTs educated outside Canada
Ontario Physiotherapy Leadership Consortium (OPLC)	Bring forward insight and data we have that is of interest to the academic programs and/or to influence decisions Seek input as system partner on relevant issues Identify initiatives to collaborate on where we have shared interests or objectives (e.g. EDI data collection)
Rehab group within the Council of Universities of Ontario (PT, OT, SLP/AUD)	Bring forward insight and data we have that is of interest to the academic programs and/or to influence decisions
Bridging Program Alberta	Explore opportunities to leverage their content to support PTs educated outside Canada
Public interest groups	
Citizen Advisory Group (CAG)	Seek input on issues that have direct impact on patients or the public (e.g. Standards, policy and governance, strategic planning, etc.) With particular attention to hearing from diverse perspectives and voices
Black Physiotherapy Association	Establish an ongoing relationship where these groups contribute their perspectives and voices to inform our work Keep them informed about EDI initiatives
Queer Physiotherapy Collective	
Insurers and Payors	
Canadian Life & Health Insurance Association (CLHIA)	Share information and pursue opportunities to collaborate to address issues related to fraud
Insurance Bureau of Canada (IBC) – *association representing property & casualty insurers*	Potential to share information about the auto insurance sector
Workplace Safety and Insurance Board (WSIB)	Seek information as needed to address questions in Practice Advice about the WSIB program

System Partner	Strategic approach to engagement
Telus	Contact them to trouble-shoot and problem-solve when we learn of issues about funding (usually related to PT residents) They may also be a source of information to help us learn about risks in practice
BMS (largest provider of liability insurance through CPA)	Seek data sharing opportunities to help us identify areas of risks in practice Ensure their liability insurance product meets College requirements
Physiosure (second largest provider of liability insurance)	Ensure their liability insurance product meets College requirements
Other System Partners	
Canadian Institute for Health Information (CIHI)	Annual reporting for PT dataset
Physiotherapy Education Accreditation Canada (PEAC)	Have staff participate as accreditation reviewer when capacity allows
Professional Practice Leaders Community	Avenue for us to gain insights into what's happening in practice
Institute of Credentialing Excellence (ICE)	Potential partner in the future depending on what we pursue in the CPD space
National, Provincial and Community Not-for-Profit Newcomer Organizations (e.g. N4 National Newcomer Navigation Network, SUCCESS, Newcomer Centre of Peel)	Collaborate to reach PTs educated outside of Canada at different stages of licensure Potentially learn from them about how to deliver resources and education Attend events when capacity allows to build connections and gather information
Ontario Hospital Association	Consider having a presence at their conference to raise visibility and build credibility for the profession working in the hospital sector
Ontario Chiefs of Police	Share information that we have that may be relevant to a criminal matter Opportunity to build a stronger connection through their annual conference

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 6.0

BOARD BRIEFING NOTE

For Information

Topic:	Risk Report – FY2027 Q1
Public Interest Rationale:	Managing enterprise risk ensures the College can anticipate opportunities and barriers that may impact the ability of the College to fulfill its public interest mandate.
Strategic Alignment:	*Performance & Accountability:* Managing enterprise risk is an important task that enables us to mitigate risks and pursue opportunities to strengthen the College's ability to fulfill its regulatory responsibilities and strategic priorities.
Submitted By:	Joyce Huang, Director, Strategy
Attachments:	Appendix A: Risk Register

Issue

- The Board is receiving the Q1 risk report (covering April-June 2026) to support oversight of risk management in the organization.

Decision Sought

- None, this item is for information.

Background

- The risk register is a key tool for monitoring and reporting about risks.
- The current risk register is designed to:
  - Align risk management to strategic objectives,
  - Help the organization mitigate threats and pursue opportunities, and
  - Prioritize threats and opportunities to help us focus our attention and resources.
- The format of the quarterly risk report is based on the key considerations of materiality (what's important enough that deserves attention) and assurance (confidence that risks are being managed appropriately).
- The content of the report aims to answer the following key questions for the Risk, Audit, and Finance Committee (RAFC) and the Board to support their role in oversight of risk management:
  - What are the key threats and opportunities that impact our ability to achieve our mandate and objectives?

- What actions is the organization taking related to the key threats and opportunities?
- Have there been changes to the threats and opportunities, and what's being done about it?
- Are there emerging risks that the Board should be aware of?
- Are there items that require Board consideration or decision?

- Each quarter, the risk register is reviewed and updated by the Senior Management Team as a group, this ensures that all informational inputs and any actions identified are shared among the team, which reduces the likelihood that something would be missed due to information being siloed.

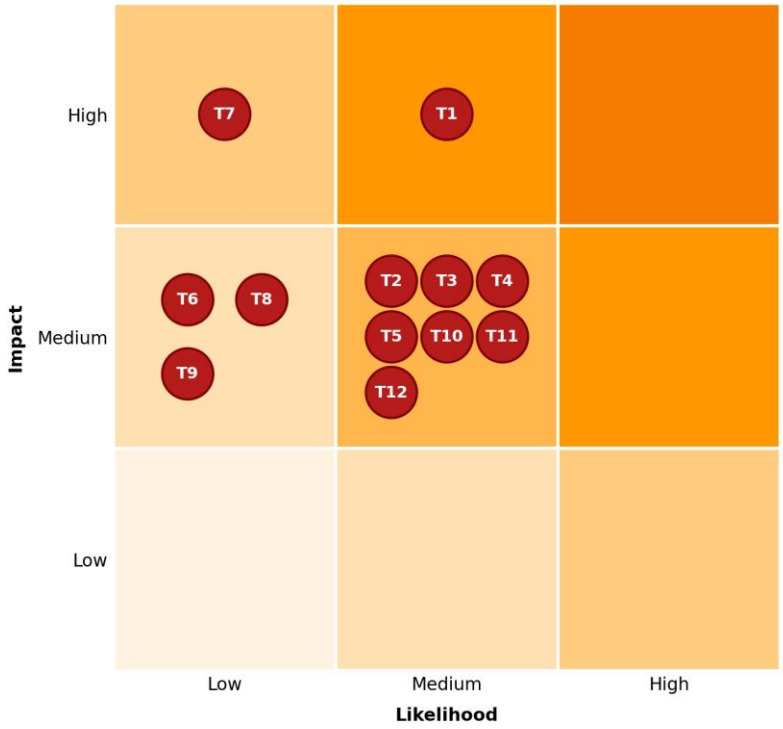
RAFC Review

- The Risk, Audit, and Finance Committee (RAFC) reviewed the risk report at their August meeting and did not identify any concerns around how the threats and opportunities are being managed.

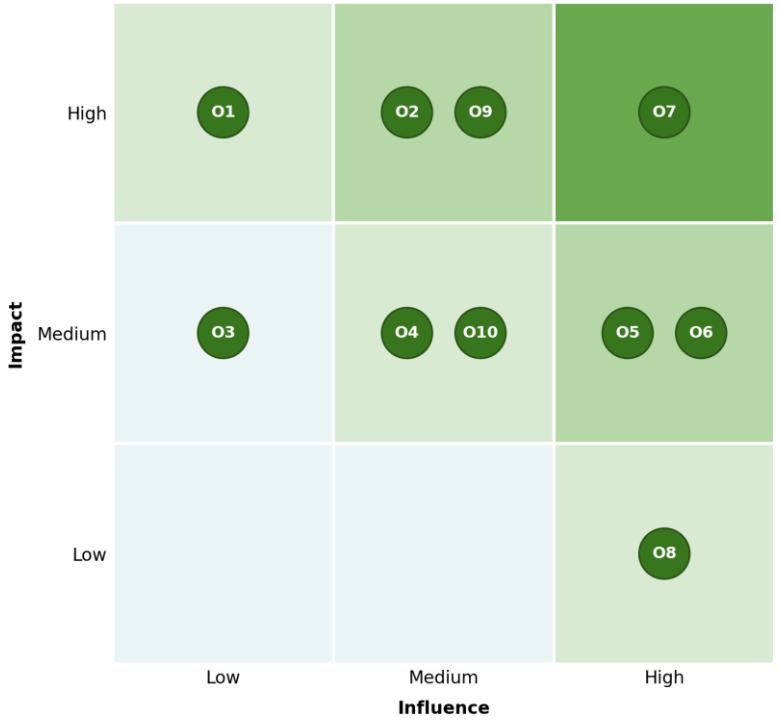
- The RAFC also provided feedback to improve the format and clarity of the report, which have been implemented in this version of the report.

RISK DASHBOARD

Heat Map - Threats



Heat Map – Opportunities



Top 5 Threats

T1 - New registrants are not prepared to practice competently because: • The Essential Competencies do not reflect current practice • The entry-to-practice standard is changed by government in response to a health human resource (HHR) crisis • Training programs are not effective • The credentialling and entry to practice exams are not effective in screening who is competent to practice and who is not • Candidates pass the entry to practice assessments by engaging in misconduct	
Ongoing actions to mitigate threat	- The Registrar and CEO is a member of various committees where these issues are discussed. - Staff maintain collaborative relationships with system partners so that we learn of potential challenges. - College continues to review and assess various data points which could speak to readiness to practice and shares this information with system partners and relies on it to assists with future planning. - CAPR SLA requires vigilance in monitoring best practices in evaluation. CAPR is also: modernizing credentialing program; improving supports to candidates prior to challenging exam; taking active role in addressing exam cheating; and provides exam performance data to the Colleges. - College delivers presentations at all Ontario PT programs and also provides the same content through webinars so PTs educated outside Canada can access.
Updates or changes in current reporting period	- The National Physiotherapy Advisory Group is currently updating the Essential Competency Profile, the Registrar is involved in those discussions, and other College staff have applied to be part of the SME group to inform the update. - CAPR has done a lot of work on to refresh their credentialing process and supports for transitions to practice, staff have engaged with them to inform this work.
T2 - The College fails to respond appropriately to emerging practices or technologies that introduce new risks to patients.	
Ongoing actions to mitigate threat	- Monthly environmental scans help us monitor changes and identify if anything requires a response. - The Board is engaged in a continuous cycle of strategic direction. - Providing information or education to the Board on emerging practices (e.g. AI). - Any immediate risks and items that require a priority response are brought forward to the Board for consideration and decision-making.
Updates or changes in current reporting period	- Staff are monitoring developments related to AI, Preferred Provider Networks (PPNs) and access issues

T3 - The College fails to respond appropriately to evidence of risk or harm in practice.	
Ongoing actions to mitigate threat	- Primary mechanism is to respond individually in cases in the Quality Assurance, Professional Conduct and Discipline areas. - Where an issue reaches a certain level then we would consider a broader response. - Any immediate risks and items that require a priority response are brought forward to the Board for consideration and decision-making.
Updates or changes in current reporting period	
T10 - Conflicts of interest that are undeclared or poorly managed or breaches of fiduciary duty could result in decisions being vulnerable to challenge and loss of public confidence.	
Ongoing actions to mitigate threat	- Section on conflicts of interest and fiduciary duties has been incorporated into Board and Committee member orientation modules - Introduced conflict of interest checkpoints at the outset of every meeting
Updates or changes in current reporting period	- The revised Committee member orientation module with section on conflicts of interest and fiduciary duties was rolled out
T12 - Our future efforts to advance equity, diversity, inclusion and Indigenization may not be effective or credible because: - The College did not include the relevant voices and perspectives to inform those initiatives - The College did not adequately prepare the profession for adoption or change - The College did not invest sufficient resources - The College did not bring in the necessary expertise - There are shifts in the external environment	
Ongoing actions to mitigate threat	- Building long-term relationships with EDII partners - Creating mechanisms to include diverse perspectives into College work in an ongoing way - Incorporating EDII content into registrant communications consistently - Incorporating EDII action planning into annual operational and budget planning process - Bring in expertise through our partnerships and consultants - We create an EDII action plan and report on our progress every year
Updates or changes in current reporting period	- Established EDII focus group, and will engage with them over the next year to inform various EDII initiatives - Engaged with Citizens Advisory Group to gather patient and caregiver input on various EDII initiatives - Continuing discussions to build relationships with EDII partners and inviting them to collaborate on various EDII initiatives - Released RFP through an invitational process to look for a consultant to partner with us to build relationships with Indigenous communities to support development of Cultural Safety and Humility Standard

Top 5 Opportunities

O7 - The College has strong and effective financial management (including investments), internal controls and oversight leading to continued financial and operational health.	
Ongoing actions to pursue opportunity	- Implement remaining internal controls leading practices, 26 of 31 leading practices already implemented. - Quarterly reporting, monthly review by departments. - Annual audit. - Internal controls "mini" review every 3 years. - Annual multi-year forecasting.
Updates or changes in current reporting period	- Financial literacy education session for the Board. - Successful audit for FY2026.
O2 - The College ensures ongoing competence of physiotherapists resulting in patients receiving safe, competent and ethical care.	
Ongoing actions to pursue opportunity	- We ensure competence through regulatory programs like Quality Assurance and Professional Conduct, where we identify and address concerns. - We also provide supports for maintaining competence by keeping our Standards up-to-date, providing resources, and in our ongoing communications with registrants.
Updates or changes in current reporting period	- Technology transformation in the Quality Assurance area to support continued effectiveness and efficiency
O5 - The College has an up-to-date succession plan for key staff ensuring continuity of knowledge and operations in the event of an unexpected departure.	
Ongoing actions to pursue opportunity	- Succession plan and HR framework in place that captures key roles - Governance policy in place to support succession planning for the Registrar role - Succession plan for Senior Management Team is in development - Cross training/role expansion and Standard Operating Procedures are in place to assist with a departure
Updates or changes in current reporting period	

O6 - The College has an organizational culture that supports effective performance.	
Ongoing actions to pursue opportunity	-Regular staff engagement surveys in place and ongoing actions taken based on results and feedback gathered. - Internal EDIB committee provides advice on creating an inclusive workplace culture.
Updates or changes in current reporting period	- May 2026 staff engagement survey showed that we have been able to maintain a positive workplace culture that supports wellbeing and psychological safety. ' Completed annual performance management cycle, with Managers meeting with all staff to set goals and provide feedback. - Roll out of training for all staff, teams, and individuals.
O9 - The Board, committee or staff operate within the College's mandate, resulting in decisions that are in the public interest and that foster continued trust and confidence in the College	
Ongoing actions to pursue opportunity	- Regular Board check-ins on strategic plan - Public interest rationale is incorporated into all Board materials to support decision-making - Ongoing governance education for Board members - Continued review of governance practices & processes
Updates or changes in current reporting period	- Held a strategic plan level setting session at the June Board meeting to ensure new and returning Board members have the necessary understanding of the current strategic plan

Changes to threats and opportunities and any associated actions

- This being the first time reporting on these threats and opportunities, there are no changes to report.

Emerging risks

- One of the areas of opportunity being monitored internally is related to the office relocation, detailed updates can be found in the Registrar's Report.

Items that require Board attention

- None at this time.

Next Steps

- Pending feedback from the Board, the risk report format will be adjusted if needed to ensure that the information provides the Board with the assurance that threats and opportunities are being appropriately managed.

- Going forward, the risk report and risk register will be presented to the Board as appendices to the Registrar's Report.

Questions for the Board

- Does the report provide the Board with the assurance that threats and opportunities are being appropriately managed?

- If not, what additional information does the Board need to achieve that assurance?

Risk Register - Board

Current reporting period: FY2027 Q1 (April-June 2026)

Threats

#	Strategic Area	Threat Statement	Likelihood	Impact	Priority level	Ongoing activities to mitigate threat	Updates or change for current reporting period (FY 2027 Q1)
T1	Regulation & Risk	New registrants are not prepared to practice competently because: •The Essential Competencies do not reflect current practice •The entry-to-practice standard is changed by government in response to a health human resource (HHR) crisis •Training programs are not effective •The credentialling and entry to practice exams are not effective in screening who is competent to practice and who is not •Candidates pass the entry to practice assessments by engaging in misconduct	Medium	High	6	- The Registrar and CEO is a member of various committees where these issues are discussed. - Staff maintain collaborative relationships with system partners so that we learn of potential challenges. - College continues to review and assess various data points which could speak to readiness to practice and shares this information with system partners and relies on it to assists with future planning. - CAPR SLA requires vigilance in monitoring best practices in evaluation. CAPR is also: modernizing credentialing program; improving supports to candidates prior to challenging exam; taking active role in addressing exam cheating; and provides exam performance data to the Colleges. - College delivers presentations at all Ontario PT programs and also provides the same content through webinars so PTs educated outside Canada can access.	- The National Physiotherapy Advisory Group is currently updating the Essential Competency Profile, the Registrar is involved in those discussions, and other College staff have applied to be part of the SME group to inform the update. - CAPR has done a lot of work on to refresh their credentialing process and supports for transitions to practice, staff have engaged with them to inform this work.
T2	Regulation & Risk	The College fails to respond appropriately to emerging practices or technologies that introduce new risks to patients.	Medium	Medium	4	- Monthly environmental scans help us monitor changes and identify if anything requires a response. - The Board is engaged in a continuous cycle of strategic direction. - Providing information or education to the Board on emerging practices (e.g. AI). - Any immediate risks and items that require a priority response are brought forward to the Board for consideration and decision-making.	- Staff are monitoring developments related to AI, Preferred Provider Networks (PPNs) and access issues
T3	Regulation & Risk	The College fails to respond appropriately to evidence of risk or harm in practice.	Medium	Medium	4	- Primary mechanism is to respond to individually in cases the Quality Assurance, Professional Conduct and Discipline areas. - Where an issue reaches a certain level then we would consider a broader response. - Any immediate risks and items that require a priority response are brought forward to the Board for consideration and decision-making.	
T10	Effective Governance	Conflicts of interest that are undeclared or poorly managed or breaches of fiduciary duty could result in decisions being vulnerable to challenge and loss of public confidence.	Medium	Medium	4	- Section on conflicts of interest and fiduciary duties has been incorporated into Board and Committee member orientation modules - Introduced conflict of interest checkpoints at the outset of every meeting	- The revised Committee member orientation module with section on conflicts of interest and fiduciary duties was rolled out
T12	Equity, Diversity, Inclusion and Indigenization	Our future efforts to advance equity, diversity, inclusion and Indigenization may not be effective or credible because: - The College did not include the relevant voices and perspectives to inform those initiatives - The College did not adequately prepare the profession for adoption or change - The College did not invest sufficient resources - The College did not bring in the necessary expertise - There are shifts in the external environment	Medium	Medium	4	- Building long-term relationships with EDII partners - Creating mechanisms to include diverse perspectives into College work in an ongoing way - Incorporating EDII content into registrant communications consistently - Incorporating EDII action planning into annual operational and budget planning process - Bring in expertise through our partnerships and consultants - We create an EDII action plan and report on our progress every year	- Established EDII focus group, and will engage with them over the next year to inform various EDII initiatives - Engaged with Citizens Advisory Group to gather patient and caregiver input on various EDII initiatives - Continuing discussions to build relationships with EDII partners and inviting them to collaborate on various EDII initiatives - Released RFP to look for a consultant to partner with us to build relationships with Indigenous communities to support development of Cultural Safety and Humility Standard
T4	Regulation & Risk	Our practices and decisions are no longer credible and support public trust because they are not proportionate, consistent, targeted, transparent, accountable, or responsive.	Medium	Medium	4	- Decision makers are supported as these considerations and principles are consistently highlighted in materials, in decision-making tools, and during discussions. '- We consider and respond to process feedback and decisions being released by HPARB and the courts.	
T5	People & Culture	Board and Committee members do no thave the necessary knowledge, skills or competencies to perform effectively in their roles.	Medium	Medium	4	- Continuous refinement of competency profile - Overhaul of the Committee recruitment process inlcuding greater specificity in required skills and introduction of interview process - Updated Board and Committee member onboarding process - Providing training and education in response to emerging issues or changing expectations. - There are regular processes and practices to monitor performance - Work is underway to do longer term succession planning	- New Committee member onboarding manual and revised orientation module were rolled out
T11	Effective Governance	Conscious or unconscious biases in processes and decision-making may result in outcomes that are not transparent, objective, impartial and fair.	Medium	Medium	4	- Ongoing EDII education for Board and Committee members - Use of decision-making tools to support the decision-making process at the Committee level - Inclusion of EDII considerations in Board briefing materials where applicable	

#	Strategic Area	Threat Statement	Likelihood	Impact	Priority level	Ongoing activities to mitigate threat	Updates or change for current reporting period (FY 2027 Q1)
T7	Performance & Accountability	A successful cyber attack on the College results in unauthorized access of confidential information, potential identify theft, and/or possible loss of access to IT systems, leading to requests for ransom payments and/or disruptions to College operations.	Low	High	3	- Email security controls are in place to detect and block phishing, malware, and other malicious communications. - Security awareness and phishing training are provided to staff regularly to reduce the risk of credential compromise and human error. - Multi-factor authentication (MFA) is enforced for staff access to key systems and cloud services. - Endpoint detection and response (EDR) tools are deployed to identify and contain malicious activity on college devices. - Continue maturing cybersecurity monitoring and threat detection capabilities. - Expand phishing simulation and cybersecurity awareness programs. - Review and test incident response and ransomware recovery plans annually.	In Q1, we saw 0% clicks on simulated phishing attacks, down from 2% in the previous quarter.
T6	Performance & Accountability	The College has insufficient financial resources to meet its mandate and strategic objectives due to an unexpected increase in expenses, decrease in revenue, rising regulatory costs.	Low	Medium	2	- Rolling multi-year financial forecasts - Monthly & quarterly variance review and reporting - Cash flow monitoring - Scenario/sensitivity analysis (for example, if registration drops or increase what is the impact on costs) - Reserves and contingency plans and monitoring	
T8	Performance & Accountability	IT needs are not being addressed in a timely way leading to our systems becoming outdated and no longer meeting our needs and/or introducing risks and/or we experience catastrophic failure.	Low	Medium	2	- Adequately staffed and well training in-house IT team in place - Ongoing monitoring of IT systems and making ungrades proactively - Annual IT work plan to address priority projects and ongoing maintenance - Updates about IT work are shared across the organization regularly - Having an external vendor on hand to ensure back up or specialized knowledge as required	Ongoing IT modernization work include: database improvements particularly in the Professional Conduct area; PT Portal and Publis Register modernization; technology transformation in the Quality Assurance area.
T9	Performance & Accountability	AI is used inappropriately and/or without sufficient oversight, safeguards, or disclosure, resulting in the profession and the public losing trust in the information and decisions from the College.	Low	Medium	2	- We are using an integrated internal AI tool that allows us to mitigate and monitor risks - We have the policy that outlines appropriate use and requires human in the loop. - Policy is reviewed regularly. - We provide ongoing training	- AI Use Policy is being reviewed - Conducted staff check-in re: AI practices to surface ways people are using it

Opportunities

#	Strategic Area	Opportunity Statement	Influence	Impact	Priority Level	Ongoing activities to pursue opportunity	Updates or change for current reporting period (FY 2027 Q1)
O7	Performance & Accountability	The College has strong and effective financial management (including investments), internal controls and oversight leading to continued financial and operational health.	High	High	9	- Implement remaining internal controls leading practices, 26 of 31 leading practices already implemented. - Quarterly reporting, monthly review by departments. - Annual audit. - Internal controls "mini" review every 3 years. - Annual multi-year forecasting.	- Financial literacy education session for the Board. - Successful audit for FY2026.
O2	Regulation & Risk	The College ensures ongoing competence of physiotherapists resulting in patients receiving safe, competent and ethical care.	Medium	High	6	- We ensure competence through regulatory programs like Quality Assurance and Professional Conduct, where we identify and address concerns. - We also provide supports for maintaining competence by keeping our Standards up-to-date, providing resources, and in our ongoing communications with registrants.	- Technology transformation in the Quality Assurance area to support continued effectiveness and efficiency
O5	People & Culture	The College has an up-to-date succession plan for key staff ensuring continuity of knowledge and operations in the event of an unexpected departure.	High	Medium	6	- Succession plan and HR framework in place that captures key roles - Governance policy in place to support succession planning for the Registrar role - Succession plan for Senior Management Team is in development - Cross training/role expansion and Standard Operating Procedures are in place to assist with a departure	
O6	People & Culture	The College has an organizational culture that supports effective performance.	High	Medium	6	-Regular staff engagement surveys in place and ongoing actions taken based on results and feedback gathered. - Internal EDIB committee provides advice on creating an inclusive workplace culture.	- May 2026 staff engagement survey showed that we have been able to maintain a positive workplace culture that supports wellbeing and psychological safety. ' Completed annual performance management cycle, with Managers meeting with all staff to set goals and provide feedback. - Roll out of training for all staff, teams, and individuals.
O9	Effective Governance	The Board, committee or staff operate within the College's mandate, resulting in decisions that are in the public interest and that foster continued trust and confidence in the College.	Medium	High	6	- Regular Board check-ins on strategic plan - Public interest rationale is incorporated into all Board materials to support decision-making - Ongoing governance education for Board members - Continued review of governance practices & processes	Held a strategic plan level setting session at the June Board meeting to ensure new and returning Board members have the necessary understanding of the current strategic plan
O4	Partnership & Engagement	The profession is engaged with the College, making our outreach and communications more effective, which supports the profession's awareness of and compliance with expectations.	Medium	Medium	4	- Ongoing monitoring of communications and adjusting based on data and feedback.	- Intentional outreach and engagement plan for PTs educated outside Canada, establishing new communications and outreach channels. - Opportunities for registrants to engage through various webinars: new standards, OCE, trauma-informed care - Developing blogs on specific topics that we know are continually coming up to help PTs better understand responsibilities and processes: AI guidance, additional considerations for leaving a practice, understanding how we set fees (for August) - Switched newsletter platforms to something specifically for regulators that allows us to make communications with PTs mandatoryj, which ensures everyone is getting Perspectives and other mandatory emails
O10	Effective Governance	The College fills vacancies on the Board and/or Committees in a timely way, which supports operational effectiveness, succession planning, and business continuity.	Medium	Medium	4	- Monitoring of Board and Committee member terms to anticipate upcoming vacancies - Rolling recruitment of new Committee members before terms of existing Committee members expire to support continuity - Continued relationship maintenance with Public Appointments Secretariat to support appointment of new Public Directors as needed - Development of multi-year succession plan for Chairs and Vice-Chairs starting this fall	- Added three new non-Board Committee members to the HPDT to ensure there is a sufficient mixture of more expeirenced and newer Committee members as some Committee members near the end of their terms
O1	Regulation & Risk	CAPR remains operationally stable and can continue to deliver credentialling and exam services.	Low	High	3	- Regular liaison meetings with the Canadian Physiotherapy Regulators (CPTR) - Dashboard monitoring and SLA assessments - Back-end monitoring of issues - Ongoing sharing of information, knowledge and best-practices - Maintaining partnership to build trust	- CAPR recently implemented a competence-based Board appointment framework to support their ability to provide effective leadership for the organization

#	Strategic Area	Opportunity Statement	Influence	Impact	Priority Level	Ongoing activities to pursue opportunity	Updates or change for current reporting period (FY 2027 Q1)
O8	Performance & Accountability	The College has a robust business continuity plan so that when a disaster or emergency occurs College operation is not disrupted.	High	Low	3	- We're already a fully virtual and cloud-based organization, which greatly supports business continuity - The way we are structured as an organization already mitigates a lot of business continuity risks. - We have a robust cybersecurity plan to protect our digital workforce	
O3	Regulation & Risk	The College effectively anticipates and prepares for changes in professional oversight or regulation (such as shifts in regulatory structures or legislative amendments) to avoid disruptions to our operations, governance, and resources.	Low	Medium	2	- Ongoing planning for scope change (government engagement, standards, guidance, etc.) - Monitoring amalgamation talks - Government relations activities through HPRO	- We submitted our response re: implementation of ordering of x-rays and diagnostic ultrasound to the Ministry in June - The Minister of Health attended an HPRO meeting

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

Motion No.: 7.0

Board Meeting
September 28 - 29, 2026

Agenda #7.0: Revised Confidentiality Policy for Board and Committee Members

It is moved by

_____,

and seconded by

_____,

that:

The Board approves amendments to Policy 3.1 Confidentiality — General.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 7.0

BOARD BRIEFING NOTE

For Decision

Topic:	Revised Confidentiality Policy for Board and Committee Members
Public Interest Rationale:	Strengthens protections for confidential and identifiable information, promotes the secure handling of College information, and clarifies expectations regarding the use of AI and other technologies.
Strategic Alignment:	*Effective Governance*: Modernizes the College's confidentiality policy to address evolving technologies.
Submitted By:	Caitlin O'Kelly, Governance Specialist
Attachments:	Appendix A: Policy 3.1 Confidentiality – General – with tracked changes

Issue

- Amendments to *Policy 3.1: Confidentiality — General* are being proposed to more clearly outline confidentiality and information management obligations, address identified gaps and establish expectations regarding the use of artificial intelligence (AI).

Decision Sought

- The Board will be asked to consider approving amendments to *Policy 3.1: Confidentiality — General*.

Background

- *Policy 3.1: Confidentiality — General* establishes expectations regarding the handling of confidential information obtained through activities undertaken on behalf of the College. The current policy focuses on the confidentiality requirements set out in the *Regulated Health Professions Act, 1991* (*RHPA*) and the *Health Professions Procedural Code*.

- The increased use of AI tools prompted a review of the policy to consider whether additional guidance was needed. The review also identified opportunities to clarify broader expectations related to the handling, retention and protection of College information.

- While the policy review was underway, in April 2026, the Registrar issued interim guidance to Board and Committee members regarding the use of AI tools in governance activities and advised that confidential Board and Committee information should not be uploaded to AI tools. The guidance also advised that proposed amendments to College policies would be brought forward to formalize these expectations.

Current Status and Analysis

- The proposed amendments to *Policy 3.1: Confidentiality — General* maintain the policy's existing legislative foundation and does not alter the confidentiality obligations established under the *RHPA*. The amendments are intended to clarify expectations, close any gaps and address emerging risks associated with the use of AI tools and other technologies.

- The proposed amendments clarify the purpose of the policy and the existing confidentiality expectations. They also establish specific provisions related to the use of AI tools, AI-powered meeting technologies, the secure handling and retention of College information, and the reporting of confidentiality breaches.

- The proposed amendments largely formalize and build upon the interim guidance issued by the Registrar, while adopting a technology-neutral approach intended to remain relevant as technologies evolve.

- A summary of the proposed amendments and the rationale for each amendment is set out below:

Proposed Amendment/Addition	Rationale/Explanation
Policy Added introductory language clarifying that individuals carrying out work on behalf of the College may have access to confidential information and are required to comply with the confidentiality requirements set out in the *Regulated Health Professions Act, 1991* and the *Health Professions Procedural Code*.	Provides additional context regarding why the policy exists and links the policy directly to the statutory confidentiality obligations that apply to Board and Committee members and others acting on behalf of the College.
Removed “staff” and “agents” from the application section of the policy.	The Governance Policies are intended to apply to Directors, non-Board Committee members, task forces and advisory groups. Staff and agents have been removed from the policy to clarify its governance specific scope. Staff are subject to separate internal policies and procedures, including policies addressing confidentiality, privacy, information security, and AI use, including the use of College approved AI tools. Agents of the College refers to independent contractors, who are subject to contractual requirements that address confidentiality, privacy and the use of AI. Removing these groups avoids duplication and potential confusion regarding the requirements

Proposed Amendment/Addition	Rationale/Explanation
	that apply to them.
Definitions: Added definitions for Confidential Information, Identifiable Information, and Artificial Intelligence (AI).	Establishes common definitions for key terms used throughout the policy and supports a consistent understanding of the policy requirements.
Procedure 3: *Every person to whom this policy applies will handle College information in a manner that protects its confidentiality and security.*	Reinforces the expectation that confidential information must be handled securely throughout its lifecycle, regardless of format or where it is accessed.
Procedure 4: *Where College documents have been downloaded for an offline use, those documents shall be securely deleted when they are no longer required for the individual's role with the College.*	Establishes expectations for the secure retention and disposal of downloaded College information to reduce the risk of unauthorized access or disclosure.
Procedure 5: *Every person to whom this policy applies will ensure that any use of AI tools, including generative AI applications, chatbots, and similar technologies, protects the confidentiality of information obtained through their role with the College. Confidential or identifiable information shall not be provided to AI tools unless authorized by the College. Where there is uncertainty as to whether information is confidential or identifiable, the individual will err on the side of caution and refrain from providing the information to AI tools.*	Clarifies how existing confidentiality obligations apply when using AI tools. The provision prohibits confidential or identifiable information from being provided to AI tools unless authorized by the College and reinforces a precautionary approach where uncertainty exists.
Procedure 6: *Every person to whom this policy applies will not use AI-powered meeting assistants, transcription services, recording technologies, or similar tools during meetings conducted on behalf of the College unless authorized by the College.*	Reduces the risk of unauthorized recording, transcription or disclosure of confidential discussions and meeting materials.
Procedure 7: *Nothing in this policy prohibits the use of information that has been publicly released by the College, including information published on the College website, social media channels or publicly available Board materials, provided that no confidential or identifiable information is disclosed. Every person to whom this policy applies remains responsible for ensuring that any information provided to AI*	Clarifies that the policy is intended to protect confidential information rather than prohibit AI use generally. It confirms that publicly released College information, such as the public Board materials, may be used while maintaining responsibility for protecting confidential information.

Proposed Amendment/Addition	Rationale/Explanation
tools is limited to information publicly released by the College.	
Procedure 8: *Requests for accessibility-related accommodations involving the use of AI tools may be submitted to the College and will be considered in accordance with applicable policies, processes and legislative requirements, including the Ontario Human Rights Code.*	Recognizes accessibility needs while maintaining appropriate oversight of AI use.
Procedure 9: *Every person to whom this policy applies will promptly notify the Registrar if they become aware of any actual or suspected breach of confidentiality relating to College information.*	Supports the timely identification, assessment and management of actual or suspected confidentiality breaches involving College information.

Environmental Scan

- An environmental scan of Ontario health regulatory colleges was conducted to better understand how other organizations are addressing the use of AI by Board and committee members. The scan found that many colleges are still in the process of developing or formalizing governance related policies and guidance respecting AI. Where guidance or polices have been implemented, they generally adopt a similar approach focused on protecting confidential information and restricting the use of AI tools with confidential information.

Implementation Considerations

- The review highlighted the importance of supporting Board and Committee members in understanding how the policy requirements apply in practice, particularly as AI capabilities become increasingly integrated into commonly used software and technologies.

- Staff will support roll-out and implementation by developing practical guidance materials to accompany the updated policy to assist Board and Committee members in understanding and applying the requirements, including expectations related to the use of AI and the protection of confidential information.

- Furthermore, information about the use of AI will be added to the College's onboarding materials, and there will be ongoing educational initiatives and communications related to confidentiality obligations and the use of emerging technologies.

    - Staff will continue to explore additional measures that could support the protection of confidential information and will report back to the Board about any opportunities that are identified.

Next Steps

- If the Board approves the proposed amendments to *Policy 3.1: Confidentiality – General*, the policy will be updated within the College's Governance Policies and will take effect immediately.

- Board and Committee members will be advised of the changes, provided with a copy of the revised policy, as well as the practical guidance that is being developed, and asked to review and re-sign the Confidentiality Undertaking.

Questions for the Board

- Do you have any questions or concerns regarding the proposed amendments to *Policy 3.1: Confidentiality – General*?

- Is there any additional information or clarification that would assist the Board in considering the proposed amendments?

Section:	**Confidentiality**	**Policy #3.1**
Title:	**Confidentiality — General**	
Applicable to:	**Directors, non-Board Committee members of statutory committees, non-statutory committees, task forces and advisory groups~~, staff, and any agents of the College acting in any capacity~~**	
Date approved:	**June 2006 (Replaced previous 4.6, Confidentiality of Board Information, Rescinded, June 2006)**	
Date revised:	**March 2010, February 2013, June 2021, September 2025, September 2026**	

Policy

The College collects, uses and discloses information in accordance with its statutory mandate under the *Regulated Health Professions Act, 1991* (RHPA) and related legislation. In carrying out their responsibilities on behalf of the College, Directors, non-Board Committee members of statutory committees, non-statutory committees, task forces and advisory groups~~, staff, and any agents of the College~~ may have access to confidential information.

Every person to whom this policy applies ~~shall acting in any capacity~~ shall acknowledge and adhere to the confidentiality provisions set out in section 36 of the ~~*Regulated Health Professions Act, 1991* (“~~RHPA~~”)~~ and section 83 of the Health Professions Procedural Code, as well as the requirements set out in this policy.

Definitions

Confidential information includes all information obtained through an individual's role with the College that is not publicly available, including meeting materials, discussions, correspondence, information contained on restricted-access College systems, and any information designated as confidential or that a reasonable person would understand to be confidential.

Identifiable information means information that could reasonably allow an individual to be identified, either on its own or when combined with other information.

Artificial Intelligence (AI) generally refers to computer systems that can perform tasks commonly associated with human intelligence including learning, reasoning, decision-making, pattern recognition and problem-solving.

Procedure

1. Every person to whom this policy applies will review the confidentiality provisions set out in the RHPA and this policy and sign a confidentiality undertaking, provided by the College, indicating that they have read, understood and are willing to comply with the confidentiality requirements that apply to their activities on behalf of the College.

2. On an annual basis, every person to whom this policy applies will review the confidentiality provision set out in the RHPA and this policy.

3. Every person to whom this policy applies will handle College information in a manner that protects its confidentiality and security.

4. Where College documents have been downloaded for an offline use, those documents shall be securely deleted when they are no longer required for the individual's role with the College.

5. Every person to whom this policy applies will ensure that any use of AI tools, including generative AI applications, chatbots, and similar technologies, protects the confidentiality of information obtained through their role with the College. Confidential or identifiable information shall not be provided to AI tools unless authorized by the College. Where there is uncertainty as to whether information is confidential or identifiable, the individual will err on the side of caution and refrain from providing the information to AI tools.

6. Every person to whom this policy applies will not use AI-powered meeting assistants, transcription services, recording technologies, or similar tools during meetings conducted on behalf of the College unless authorized by the College.

7. Nothing in this policy prohibits the use of information that has been publicly released by the College, including information published on the College website, social media channels or publicly available Board materials, provided that no confidential or identifiable information is disclosed. Every person to whom this policy applies remains responsible for ensuring that any information provided to AI tools is limited to information publicly released by the College.

8. Requests for accessibility-related accommodations involving the use of AI tools may be submitted to the College and will be considered in accordance with

applicable policies, processes and legislative requirements, including the Ontario Human Rights Code.

~~2.~~9. Every person to whom this policy applies will promptly notify the Registrar if they become aware of any actual or suspected breach of confidentiality relating to College information.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

Motion No.: 8.0

Board Meeting
September 28 - 29, 2026

Agenda #8.0: Competency Profile Refresh

It is moved by

_____,

and seconded by

_____,

that:

The Board approves amendments to the Board and Committee Competency Profile.

September 2026
Agenda Item: 8.0

BOARD BRIEFING NOTE

For Decision

Topic:	Competency Profile Refresh
Public Interest Rationale:	The Competency Profile supports the College's ability to ensure that Board and Committee members have the knowledge, skills, and commitment needed to discharge their governance responsibilities in the public interest.
Strategic Alignment:	*Effective Governance:* Regularly reviewing and updating the College's Competency Profile helps ensure it continues to reflect the College's need for competent Board and Committee members.
Submitted By:	Caitlin O'Kelly, Governance Specialist
Attachments:	Appendix A: Competency Profile with Revised Wording Appendix B: Environmental Scan

Issue

- Review of the College's Competency Profile (**Appendix A**), which was first introduced in September 2023, to confirm that the profile continues to reflect the competencies expected of Board and Committee members and that the language is current and clear.

Decision Sought

- The Board is being asked to consider the proposed amendments to the College's Competency Profile and determine whether any changes should be adopted.

Background

What is the purpose of the Competency Profile?

- In September 2023 (page 246), the Board approved the Competency Profile for Board and Committee members. The Competency Profile was developed to:
    - support compliance with the College Performance Measurement Framework (CPMF) expectation that colleges establish pre-defined competency criteria for individuals seeking election to the Board and appointment to committees;
    - articulate the values, attributes, knowledge, skills, and experience expected of individuals serving in Board and committee roles; and
    - support future enhancements to the election and appointment processes.
- The Competency Profile was implemented as a self-assessment tool. Individuals seeking election or appointment are asked to reflect on their experience and alignment with the identified values, attributes, and competencies. This was seen as a first step, with the potential to consider a more comprehensive utilization of the Competency Profile in the future.

How is the Competency Profile currently being used?

- The Competency Profile currently consists of three parts: a set of Core Values and Attributes expected of all prospective Board and Committee members, and Board-specific Knowledge, Skills and Experience that would benefit potential Board members. It has been integrated into the following processes:
  - Board elections;
  - Non-Board Committee member recruitment; and,
  - Annual Board Director self-assessment.
- Individuals seeking election to the Board or appointment to a committee are asked to review the Competency Profile and complete a self-assessment reflecting on their alignment with the identified values and attributes.
  - The self-assessment is intended as a reflective exercise only. Responses are not evaluated or scored and do not affect an individual's eligibility for election or appointment, but completion is mandatory.
- In the past year, the Competency Profile was also adapted into a skills-matrix to support the annual self-assessment of Directors. This allows Directors to reflect on their knowledge and experience on an ongoing basis and helps inform potential education opportunities to further enhance Board competency.

Why is the Competency Profile being reviewed?

- The Competency Profile has been in place since September 2023 and has now been used for approximately three years as part of Board election and non-Board Committee member recruitment processes.
- A review at this stage provides an opportunity to:
  - confirm that the values, attributes, and competencies remain relevant and reflective of current expectations;
  - update language where appropriate to improve clarity and usability; and
  - ensure alignment with the College's current governance framework and strategic priorities.
- Proposed revisions are being presented now to allow sufficient time for implementation for the 2027 Board election and non-Board Committee member recruitment, if the Board determines that updates are warranted. This aligns with the March 2026 governance roadmap, which identified priority areas for future Board consideration.

Current Status and Analysis

- The purpose of this review is to consider the content of the Competency Profile and to determine whether it would benefit from some enhancements, or whether it remains fit-for purpose as is. If the profile remains fit-for-purpose, then no changes would be required.
    - No changes to the role of the Competency Profile as a self-reflection tool are being proposed at this time. The Board will be engaged in a future discussion to consider whether the Competency Profile could be used more broadly to help inform eligibility for Board elections or Committee appointments based on identified needs.
- To support this review, an environmental scan was conducted of competency profiles and frameworks used by other Ontario health regulatory colleges. In total, the competency profiles of 12 colleges were considered (see **Appendix B** for details).
    - Out of all the profiles that were reviewed, the frameworks developed by the College of Occupational Therapists of Ontario, the College of Dental Hygienists of Ontario, and the College of Nurses of Ontario were particularly useful, as these frameworks were among the most comprehensive and provided useful examples of contemporary governance language, competency structures, and approaches to describing Board and Committee expectations.
- The scan showed that overall the core values, attributes and knowledge, skills and experience captured in the College's Competency Profile seem to align with those being found in the frameworks of other colleges.
- At the same time, the scan identified several opportunities for enhancing the Competency Profile by updating terminology, improving clarity and better distinguishing between different competency areas. The proposed revisions reflect these findings, while remaining tailored to the College's governance context. Potential revisions for the Board to consider include but are not limited to the following:
    - Increasing clarity by shortening the title to "Board and Committee Competency Profile' and adding an introduction to explain its purpose.
    - Use simpler, more direct language throughout.
    - Place a greater emphasis on the College's public interest mandate, the importance of respecting diverse perspectives and informed decision-making, as well as respect and role clarity between Directors, Committee members and staff in the Core Values.
    - Revise the Attributes section to further clarify how Board and Committee members are expected to demonstrate each attribute, including but not limited to reflecting on potential biases, relationship management, following through on commitments and engaging in future-forward thinking.

- Modernize the descriptions for Board-specific knowledge, skills and experience to focus on basic rather than advanced skills, and to ensure each skillset is clearly articulated.
- Include Indigenization as part of equity, diversity and inclusion to better reflect the new strategic plan.

- A detailed overview of the proposed updates can be found in Appendix A, which incorporates both the current wording as well as the suggested revisions.

Next Steps

- If the Board determines that the Competency Profile remains fit-for-purpose, no changes would be needed, and no further steps would need to be taken.

- If the Board approves amendments to the Competency Profile based on the proposed suggestions, staff will incorporate those changes and the updated Competency Profile would be implemented in time for the 2027 Board election and Committee member recruitment process.

Questions for the Board

- Does the Board believe the proposed amendments improve the clarity, relevance, and usability of the Competency Profile?

- Do the proposed amendments appropriately reflect the values, attributes, knowledge, skills, and experience that support effective Board and Committee governance?

- Does the Board support the proposed amendments as presented, or are there additional revisions that should be considered?

~~Competency Profile:~~
~~Board and Committee Values, Attributes and Skills~~
Board and Committee Competency Profile

The competencies outlined in this profile are intended to support effective governance by articulating the values, attributes, knowledge, skills and experience that contribute to effective Board and Committee performance. While individuals may possess these competencies to varying degrees, it is important that the Board and Committees collectively possess an appropriate mix of knowledge skills and experiences and perspectives to effectively discharge their responsibilities.

Board and Committee Member Core Values

Remain public interest focused	Board and Committee members will put the needs of the public interest ahead of their own personal or professional desires. They will evaluate the impact decisions have on the affected groups and ensure discussions and decisions are grounded in the wellbeing of the public. **New Wording:** Board and Committee members place the public interest ahead of personal, professional or other interests. They consider the impact of decisions and ensure discussions and decisions remain grounded in the College's mandate to serve the public interest.
Embrace diverse thinking	The Board and Committees will support a culture where individuals can express their unique perspective that is reflective of their own lived experience, identity, and culture. These perspectives and ideas are sought after, heard, understood, and applied to drive inclusivity, collective innovation, and progress. **New Wording:** Board and Committee members value and respect diverse perspectives and experiences. They foster an environment

	where individuals can share perspectives informed by their lived experiences, identities, cultures and backgrounds. These perspectives are actively sought, heard and thoughtfully considered to support effective decision-making.
Make informed decisions and speak with one voice	The Board and Committees will make objective decisions in a timely matter that are grounded in analysis of information, consideration of a range of perspectives and will demonstrate informed judgement. While individual dissent or abstention on decisions may occur, Board and Committee members work to build consensus, and stand behind the collective decisions of the group. **New Wording:** Board and Committee members make informed decisions grounded in an analysis of evidence, information and consideration of diverse perspectives. Differing views are encouraged during deliberations and members work to build consensus. While dissent or abstention may occur, members support and respect the collective decisions of the group once decisions have been made.
~~**Maintain mutual respect and trust**~~**Respect roles and responsibilities**	Board, Committees, and staff will work together within their defined roles and the organizational structure, recognizing that mutual respect and trust is essential to functioning effectively. This includes establishing a partnership while maintaining the lines of authority and distinction between governing and operational responsibilities. **New Wording:** Board, Committee, and staff relationships are built on professionalism and mutual respect for one another's roles. Individuals understand and defer to their respective responsibilities, supporting effective governance while maintaining a clear distinction between governance and operations.

Attributes

To achieve these values, Board and Committee members reflect the attributes below.

Attributes	How this is Demonstrated
Self-Awareness and Communication	Understands personal strengths and areas of development and improvement, which includes self-identifying biases and actively working to uncover unconscious biases. Recognizes how one's verbal and non-verbal communication impacts others and works to remain poised in all situations. Listens effectively while expressing clear and concise ideas and opinions. **New Wording:** Understands personal strengths and areas for development and improvement, including identifying and reflecting on potential biases. Recognizes how one's verbal and non-verbal communication impacts others and communicates clearly and respectfully. Listens actively and engages constructively with differing perspectives.
Teamwork and Collaboration	Works to build and maintain respectful and productive ~~positive~~ relationships with colleagues, staff and others ~~interested groups~~ to support the Colleges mandate and achieve shared goals, remaining open to new and differing perspectives and ideas.
Accountability and Transparency	Conducts all activities with professional integrity, complies with all rules and laws and governs in a respectful and truthful manner. This includes following through on commitments and delivering decisions that are accurate and complete in a timely way, and taking responsibility for one's own actions. **New Wording:** Acts with integrity, professionalism, and accountability. Follows through on commitments, takes responsibility for actions and decisions, and adheres to established governance, legal, and ethical requirements. Supports transparent and responsible decision-making in the public interest.
Strategic Thinking	Aligns with a future-focused mindset and can recognize the issues facing the organization. Envision long term goals and identify opportunities to achieve long term objectives. Ensures risks are assessed and monitored.

	New Wording: Takes a future-focused approach by considering emerging issues, risks, and opportunities facing the College. Contributes to long-term planning and supports decisions that advance strategic objectives while maintaining appropriate oversight of risk.
Critical Thinking ~~**System Thinking**~~	Demonstrates the ability to identify the root causes of problems by building connections, and evaluating different solutions and possible consequences before making decisions. This includes examining how one thing influences another to support creative problem solving. **New Wording:** Critically evaluates evidence and other relevant information, considers different perspectives, and exercises independent judgment. Recognizes how issues, decisions, and risks can be interconnected and considers potential impacts and consequences when evaluating options and making decisions.
Commitment to the Work	Has sufficient time to prioritize the work of the Board and Committees which includes having the necessary time to attend and appropriately prepare for all meetings to contribute fully to discussions and make informed decisions. **New Wording:** Demonstrates commitment to the work of the Board and Committees by dedicating the time necessary to prepare for, attend, and participate in meetings. Comes prepared, contributes meaningfully to discussions, and supports informed decision-making. Recognizes when circumstances may affect their ability to fulfill their responsibilities and takes accountability for communicating and addressing those situations appropriately.

Board Specific Knowledge, Skills, and Professional Experience

All Board Directors will obtain the skills below through orientation, training, and ongoing experience. However, when possible, new Board Directors will already have some or all of the following skills and experience:

Professional Experience, Knowledge and Skills	Skills and Experience Identified
Financial Literacy	Has experience with accounting or financial management which includes analyzing and interpreting financial statements, evaluating organizational budgets, and/or understanding finance and generally accepted accounting principles. Can read, interpret, and ask questions about financial statements, applies a basic understanding of financial management to ensure the integrity of financial information. **New Wording:** Has a basic understanding of financial management and financial oversight. Can read, understand, and ask informed questions about financial statements, budgets, and financial reports to support sound governance and stewardship of the College's resources.
Risk Management	Has experience in risk management frameworks or policies and can identify and critically assess different levels of risk including the impact that these may have on College objectives. Has worked in stressful situations where outcomes of decisions may result in unfavourable outcomes for some groups. **New Wording:** Understands risk management principles and the Board's role in risk oversight. Can identify, assess, and evaluate organizational and regulatory risks, and consider their potential impact on the College's strategic objectives and public interest mandate.

Strategic Planning	Has experience in developing strategic plans which may include vision and mission, and understands how tactics and/or projects support strategic work. Demonstrates the ability to consider where the College can go and is willing to take the necessary steps to embrace change to move the College forward. **New Wording:** Has experience developing, implementing, or overseeing strategic plans and understands how organizational priorities, initiatives, and resources align with strategic objectives. Can support the Board in setting strategic direction and monitoring progress toward long-term goals.
Professional Regulation	Is familiar with the responsibilities of the College. Understands the legal and governance requirements that are outlined in legislation, regulations, by-laws, and policies. Understands the Board's role in oversight and can distinguish between the role of staff and the role of the Board. **New Wording:** Understands the College's public interest mandate and the legislative and regulatory framework within which it operates, including relevant legislation, regulations, by-laws, and policies. Understands the responsibilities of a health profession regulator and how regulatory decisions support the public interest. Can distinguish between the role of a health profession regulator and the role of professional associations or advocacy organizations.
Governance Principles ~~**Board and Governance Experience**~~	Has experience on Boards or Board Committees, understands fiduciary responsibilities and can distinguish between the role of the regulator and the professional association. Understands what it means to serve the public interest and has had exposure to governance framework. **New Wording:** Understands governance principles, fiduciary responsibilities, and the Board's role in oversight, accountability, and strategic direction. Can distinguish between governance and operational responsibilities and apply governance principles in support of the College's public interest mandate.

Policy ~~Experience~~ Analysis	Has experience with interpreting and applying policies. Critically analyzes and assesses information to understand a particular problem and can assess the impact on the organization to identify a solution. **New Wording:** Has experience reviewing and evaluating policies, proposals, or complex issues. Can critically assess relevant evidence and information, identify potential impacts, and consider options to support effective governance and decision-making.
Equity, Diversity, ~~and~~ Inclusion and Indigenization[1] Leadership	Has knowledge, experience and/or training addressing areas of equity, diversity and inclusion which includes working with people from diverse communities with different cultural backgrounds, lived experiences (including gender identity and expression) and the ability to enhance awareness and a sense of belonging. Actively champions the College's work in equity, diversity and inclusion while reflecting on one's own privileges. **New Wording:** Has knowledge, experience, and/or training related to equity, diversity, inclusion and Indigenization. Demonstrates an understanding of diverse perspectives, backgrounds, identities, and lived experiences, including those of Indigenous Peoples. Applies this understanding to support inclusive decision-making, recognize bias and systemic barriers, and foster a sense of belonging.

[1] Indigenization means weaving First Nations, Métis and Inuit knowledge, experiences and worldviews into our work in respectful and ethical ways.

Environmental Scan

College of Dental Hygienists of Ontario	Council Competency Profile.
College of Dietitians of Ontario	Competency & Attribute Framework
College of Kinesiologists of Ontario	Council and Committee Competency Profile
College of Naturopaths of Ontario	Council Skills, Expertise and Diversity
College of Nurses of Ontario	CNO Council Attributes and Competencies Profile
College of Occupational Therapists of Ontario	Board Competency Framework
College of Physicians and Surgeons of Ontario	Board Profile
College of Psychologists and Behaviour Analysts of Ontario	Board & Committees Competency and Suitability Profile
College of Registered Psychotherapists of Ontario	Council Competency Matrix
College of Respiratory Therapists of Ontario	Council and Committee Competency Profile
College of Traditional Chinese Medicine Practitioners and Acupuncturists	Council skills
Royal College of Dental Surgeons of Ontario	Core Competencies For Council Members

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

Motion No.: 9.0

Board Meeting
September 28 - 29, 2026

Agenda #9.0: Funding for Therapy/Counselling for Committee Members

It is moved by

_____,

and seconded by

_____,

that:

The Board approves continued funding for Committee members to access therapy and counselling services through the College's Employee Assistance Program.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 9.0

BOARD BRIEFING NOTE

For Decision

Topic:	Funding for Therapy/Counselling for Committee Members
Public Interest Rationale:	Enables Committee members to continue reviewing emotionally challenging regulatory matters to protect the public.
Strategic Alignment:	*People & Culture:* Ensure Committee members have the right support to work through emotionally challenging regulatory matters.
Submitted By:	Mara Berger, Director, Policy, Governance & General Counsel
Attachments:	N/A

Issue

- Following a two-year pilot project, the Board is being asked to determine whether to continue funding access to counselling and therapy services for all Board and Non-Board Committee members ("Committee members"), who are dealing with emotionally challenging and potentially traumatizing regulatory matters.

Decision Sought

- The Board is being asked to approve continued funding for Committee members to access therapy and counselling services through the College's Employee Assistance Program following a two-year pilot project.

Background

- Committee members often have to consider challenging regulatory matters dealing with sexual abuse or other difficult topics. This is especially true for the Inquiries, Complaints and Reports Committee, the Discipline and Fitness to Practise Committees and the Patient Relations Committee.

- As Committee members, individuals are responsible for reviewing, hearing and assessing challenging evidence and testimony and then adjudicate on the matter. The nature of these matters can be extremely disturbing for Committee members and take an emotional toll. Furthermore, because these matters are confidential, Committee members are unable to seek support from family members or friends.

- At the March 2024 Board meeting, the Board directed staff to explore funding options to provide access to counselling and therapy services to provide some support to Committee members in need, and to report back on potential options.

- Two options were presented to the Board in September 2024: adding Committee members to the College's Employee Assistance Program through HumanaCare (now Kii Health) or setting aside dedicated funds that Committee members could access for counselling.

- The Board opted to add Committee members to the College's Employee Assistance Program for a two-year pilot program, which is now coming to a close.
    - This option was chosen since it allowed Committee members to access mental health support completely anonymously, whereas setting up a College fund would have required a more complex administration process and staff involvement.
    - The Board also felt that adding Committee members to the Employee Assistance Program would provide urgent support or a confidential outlet to discuss challenging matters, while recognizing that some Committee members may still need to obtain their own additional mental health support.

Current Status and Analysis

- Following the Board's approval, all Committee members were provided with access to the Employee Assistance Program in late 2024.
- Access to the Employee Assistance Program currently works as follows: The College is invoiced for the total number of eligible users. All Committee members receive a link to the Kii Health Member Portal, as well as a dedicated access code that is specific to Committee members. As such, Committee members are not signed up individually but as a group.
    - Kii Health was recently acquired by Greenshield, and the program is expected to transition to Greenshield's digital mental health and well-being platform, Greenshield+, this fall. The transition may affect how access is being provided, but it is not expected to affect confidentiality or program costs.
    - The College is still awaiting further details but based on current information, the program will include up to 5 hours of mental health support annually for each member. Where additional support is required, Greenshield members will have the option to continue with the same therapist at a discounted rate.
- The College's Employee Assistance Program renews annually, with the next renewal scheduled for January 2027. The annual cost for the program is between approximately $1,300 to $1,500, depending on the number of Committee members within the program.
- Kii Health has confirmed that between late 2024 and July 2026, 5 individuals have accessed the Employee Assistance Program using the College's access code for Committee members. This represents about 11% of Committee members.
- Because the program is confidential, there is currently no information available on how useful Committee members who accessed the program found the support. The uptake suggests though that the program fulfills its intended purpose of providing Committee members with a resource they can access at any time.

- Given the complexity of matters that Committee members may consider and the program's low cost, continuing the program would align with the intention behind the pilot to provide some baseline support to Committee members facing challenges related to their work for the College.

- If the program stops being utilized or program costs increase significantly, the matter could return to the Board for reconsideration. An anonymous survey could also be sent out in the future once more Committee members have used the program to gather feedback about individual's experiences with the program without compromising confidentiality.

Next Steps

- If the Board would like to continue offering the Employee Assistance Program to Committee members, the College will continue to renew the program.

- Alternatively, the program will be retired once the current cycle concludes.

Questions for the Board

- Is there anything in the materials that requires further clarification?

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 10.0

BOARD BRIEFING NOTE

For Discussion

Topic:	Cross Border Virtual Care – Exploratory Discussions
Public Interest Rationale:	Supporting access to care for patients, while ensuring appropriate regulatory oversight exists.
Strategic Alignment:	*Regulation & Risk:* Effectively regulate the physiotherapy profession through a risk-based approach that is proportionate and serves the public interest.
Submitted By:	Craig Roxborough, Registrar & CEO
Attachments:	Appendix A: 2016 Virtual Care MOU Appendix B: 2020 Draft Virtual Care MOU

Issue

- The College is participating in inter-jurisdictional discussions regarding modernization of the existing national Memorandum of Understanding (MOU) governing the provision of virtual physiotherapy care across provincial or territorial boundaries.

Decision Sought

- No decision is being sought. The Board is asked for guidance regarding whether there is interest in modernizing the existing MOU and if so, the level of flexibility, risk tolerance, and key safeguards that should inform the College's participation in future discussions.

Background

Traditional Regulatory Framework

- Physiotherapy, like all regulated health professions, is governed by provincial and territorial legislation that generally requires practitioners to be licensed in the jurisdiction where care is provided. This reflects the political and legal reality that healthcare is the domain of each province, not the federal government.

- When these legislative and regulatory frameworks were established, the predominant model of care delivery was in-person. Since then, virtual care (previously tele-rehabilitation) has become increasingly common and accessible as the result of technological advancements.

- The implications of modern virtual care technologies were likely not contemplated as part of the traditional regulatory framework. As such, addressing virtual care and its implications requires regulators to balance the limitations of the existing framework with the opportunities and benefits to patients provided by the technological advancements.

- As virtual care technologies have become more widely available and practitioners have developed competence in delivering care remotely and as a result physiotherapists, like many health professionals, are increasingly able to provide services outside their home jurisdiction.

- The increased use of virtual care has raised questions regarding how traditional jurisdiction-based licensure requirements should apply when the practitioner and patient are located in different provinces or territories.

- These questions have prompted discussions among physiotherapy regulators regarding whether the existing framework outlined in the existing MOU continues to appropriately balance patient access, labour mobility, and public protection objectives, or whether it presents real or perceived barriers to the delivery of appropriate and reasonable virtual care.

Current Status and Analysis

- To support the Board's discussion, this briefing note provides an overview of the history of efforts to establish a national approach to cross-border virtual care, the policy considerations currently driving discussions, how virtual care is currently being addressed by other regulators, as well as an analysis of options, and key questions that would help to inform future engagement with regulatory partners.

A. Historical Virtual Care Agreements and Modernization Efforts

- In 2016, an MOU (Appendix A) was developed through the Canadian Alliance of Physiotherapy Regulators (CAPR) to support a consistent national approach to cross-border care, both virtual and in-person.
    - The MOU recognized that patient best interests may be served in circumstances where practitioners provide care across provincial or territorial boundaries.
    - The MOU did, however, maintain the requirement that physiotherapists be registered in each jurisdiction in which they provide care.
    - To reduce administrative burden, the MOU encouraged participating jurisdictions to streamline registration requirements, reduce duplication in regulatory programs (e.g., quality assurance and continuing professional development), and consider reduced registration fees.
    - The MOU established principles for cooperation among regulators when addressing complaints involving registrants who hold registration in multiple jurisdictions.
    - This College was a signatory to that MOU, which is still in effect.

- In 2020, work was undertaken to modernize the MOU (Appendix B) in response to increasing use of virtual care and broader efforts to facilitate labour mobility, reduce inter-provincial barriers, and increase access to care. This MOU was focused on only cross-border virtual care.
    - The proposed MOU would have permitted physiotherapists registered in one participating jurisdiction to provide virtual care to patients in other participating jurisdictions without obtaining additional registration.
    - Responsibility for complaints, investigations, and other regulatory matters would rest with the physiotherapist's primary jurisdiction of registration.
    - While the proposed framework received support from some jurisdictions, others, including Ontario, identified legal and regulatory concerns with the model.
    - The initiative was ultimately not implemented and discussions were subsequently deprioritized during the pandemic and in light of broader profession-wide challenges associated with the collapse of the clinical examination process.
- Virtual physiotherapy care across provincial or territorial borders may occur or be reasonable in several circumstances. The clearest examples that focus on patient best interests could include:
    - Ontario patients in Northern Ontario receiving in-person care in Manitoba, with virtual follow-up and monitoring to reduce travel and bridge geographic distances. This may most commonly occur in the post-operative context.
    - Ottawa-Hull residents who work and live on opposite sides of the border who receive care in either province and receive virtual follow-ups for routine care.
    - A complex patient in Canadian territories has limited access to specialized physiotherapy and receives virtual assessments/consultations with physiotherapists in neighbouring jurisdictions.
    - An Ontario patient with a long-standing physiotherapy relationship moves to Alberta for work or school and requires temporary follow-up while they seek a new local physiotherapist.
    - A patient or physiotherapist is temporarily out of province for vacation/work travel and the patient needs a virtual encounter to quickly address a known issue.
- Consistent with the 2016 MOU, the College currently offers a Cross-Border certificate at a reduced rate to enable physiotherapists to provide both in-person or virtual care across borders. Uptake of this class has been historically very low, but it is not possible to tell whether this is due to real or perceived barriers (e.g., costs), low patient need, or another reason.

B. Renewed Interest in Modernizing the National Approach

- Discussions among physiotherapy regulators renewed in 2024 as changes in the healthcare and regulatory landscape prompted reconsideration of the issue.

- During and following the pandemic, virtual care expanded significantly across a range of health professions and is now a routine component of healthcare delivery across many professions.

- Occupational Therapy regulators collaborated and published an MOU establishing a shared framework for virtual care across jurisdictions. This included:

    - Permitting virtual care delivery without necessarily requiring full registration in the patient's jurisdiction;

    - Outlining clear accountabilities for complaints and investigations as residing with the physiotherapist's primary jurisdiction with support from participating regulators as needed.

- The physiotherapy regulators in Atlantic Canada have similarly established an MOU supporting virtual care without additional licensure requirements where care is provided within the public system and as part of a longitudinal physiotherapist-patient relationship.

- At the same time, the inter-jurisdictional Model Standards Project helped to formally standardize expectations for physiotherapists across Canada. A Virtual Care standard was developed as part of this project and adopted by most jurisdictions, though this College opted to maintain and update its virtual care guidance rather than adopt the standard.

- The political environment has also changed dramatically in recent years with broad recognition that Canada is experiencing a health human resource shortage and significant efforts are being spent to reduce inter-provincial/territorial barriers across all sectors. Within the health sector there have been provincial and national pressures to increase labour mobility and portability of licensure and to promote regulatory harmonization.

    - In Atlantic Canada, the provinces collaborated to develop a common physician registry and licensure process to support cross-provincial practice.

    - Nursing and medical professions have established, or in the process of establishing national registries intended to improve portability and transparency.

    - In Ontario, "As of Right" registration provisions were introduced to remove perceived registration barriers for health professional licensed elsewhere in Canada to relocate to Canada. Notably, while "As of Right" is intended to streamline the licensure process it speaks *only* to the provision of in-person care.

- Collectively, these developments have prompted physiotherapy regulators to reconsider whether the 2016 MOU remains fit for purpose in a practice environment where virtual care is

commonplace and increasing access to care and labour mobility with enhanced regulatory harmonization are increasingly expected. At the same time, proposals to permit broader cross-border virtual care raise important questions regarding accountability, jurisdiction, investigations, information sharing, and public protection. These considerations remain central to discussions regarding any future national framework.

C. Board Discussion Questions

- A spectrum of options exists in response to the challenge presented: from maintaining strict licensure requirements (i.e., the 2016 MOU) or contemplating a very flexible approach (i.e., 2020 draft MOU) or finding a middle ground where prescribed circumstances allow for some flexibility in the public interest with appropriate safeguards (e.g., permitted as a temporary measure, for specialized care, etc.).

- As discussions continue among regulators, Board guidance on the following issues would assist the Registrar in representing the College's interests during future inter-jurisdictional discussions:

    - Does the Board support further inter-jurisdictional discussions aimed at developing a modernized framework to govern virtual care across provincial and territorial boundaries?

    - Does the Board believe patient access and continuity of care justify greater flexibility than is currently contemplated by the 2016 MOU?

    - What level of regulatory and investigative risk is the Board willing to accept in support of that objective?

    - What safeguards would the Board expect to see incorporated into any future arrangement?

- To support the Board in evaluating these questions, various policy considerations are outlined in the next section.

D. Policy Considerations

- There are a variety of considerations that could inform how regulators navigate the tension between traditional jurisdiction-based regulatory frameworks and a healthcare environment increasingly characterized by virtual care, labour mobility, and expectations of seamless access to services across provincial and territorial boundaries.

Patient Access and Continuity of Care

- The practice reality is that patients living at or near provincial boundaries are likely to receive or seek care from practitioners licensed in neighbouring jurisdictions. Enabling virtual care in these circumstances may support patient autonomy, practitioner selection, access to care, and continuity of care.

- Access in rural, northern, or remote communities is often challenged by the limited number of practitioners serving large geographic regions. Virtual care across borders may help improve access for individuals in these communities, including both patients within Ontario and patients outside of Ontario seeking care from Ontario practitioners.

- As patients travel or relocate, there may be circumstances where continuity of care supports the ongoing provision of care across provincial boundaries, at least on a temporary basis.

- Virtual care may also facilitate access to practitioners with specialized expertise that is not available within a patient's home jurisdiction.

- Each of these considerations speak to a potential public interest rationale for a more flexible approach that removes any real or perceived barriers to providing care across borders.

Regulatory Oversight and Public Protection

- The current legal framework generally requires individuals providing care in a jurisdiction to be licensed in that jurisdiction. Enabling any flexibility regarding this requirement requires careful consideration of legal and regulatory risks.

    - The existence of risk alone does not necessarily preclude a more flexible approach; however, any risks accepted must be justified by corresponding public interest benefits and appropriately mitigated through the regulatory framework.

    - Moreover, it may be reasonable to allow for a more flexible approach in prescribed circumstances (e.g., limited access, no reasonable alternative, specialized care, continuity of care, etc.) while unreasonable to extend this flexibility to any virtual care as contemplated by the 2020 draft MOU.

- Any future framework that enables virtual care across provincial or territorial boundaries needs to clearly establish which regulator is responsible for the care delivered and for receiving and managing complaints. This may require some information sharing or collaboration across regulators and acceptance that regulators will increasingly rely on regulators in other jurisdictions. Notwithstanding the need for collaboration, there may be some confidentiality requirements that limit full information sharing and collaboration.

- Similar issues have been addressed through the collaborative frameworks established by the Occupational Therapy regulators and the Atlantic physiotherapy regulators suggesting that mitigation strategies may be available.

National Consistency and Mobility

- A patchwork of differing provincial and territorial approaches creates uncertainty for both patients and practitioners seeking to access or provide virtual care.

- A common national framework could promote greater clarity regarding licensure expectations, professional responsibilities, and complaint management processes.

- Virtual care discussions are occurring alongside broader initiatives focused on labour mobility, licensure portability, and increased collaboration among regulators.

- Canadian jurisdictions generally recognize license for license for mobility purposes, maintain substantially similar entry-to-practice requirements, and have aligned on standards of practice.

- Greater consistency may address challenges associated with variability and enable the development of sufficient public protection safeguards.

Scope and Limitations

- The discussion and analysis provided is limited to the provision of virtual care alone and does not contemplate addressing increased flexibility for in-person care across jurisdictional boundaries.

- As a result, virtual care inherently limits or narrows the scope of the care that could be provided within a more flexible framework, in itself acting as a potential safeguard.

- Additionally, if a more flexible approach is adopted it will may raise questions regarding billing of third-party payors. Anecdotal evidence suggests that third-party payors are currently equipped to support coverage as most as national in scope, but the specific implications are outside the scope of the current discussion which is focused on the College's analysis of the most appropriate regulatory approach.

Next Steps

- Depending on the feedback and direction from the Board regarding further participation, the Registrar will continue to work with regulators across Canada to consider how we may collectively address this issue.

- Should a revised MOU or similar framework ultimately be developed, it will be shared with the Board for review and consideration, and would only be executed upon Board approval.

Questions for the Board

- Discussion questions for the Board were outlined above to support an exploration of key issues and identify guiding principles to support next steps.

MEMORANDUM OF UNDERSTANDING ("MOU")

CROSS BORDER PHYSIOTHERAPY

This MOU is approved in principle as of October 30, 2016 and made effective regulators signing the MOU.

BETWEEN: Physiotherapy Regulatory Colleges in Canada Outlined on the Signature Page 5

OVERVIEW:

This MOU intends to use existing physiotherapy regulatory frameworks in Canada to enable cross border physiotherapy using tele-rehabilitation or in person services where that is geographically possible or when services are not otherwise available. Cross border refers to services performed across a provincial border for the purpose of transferring expertise or physiotherapy knowledge, improving individual choice and enabling greater efficiencies in providing physiotherapy through cross border regulatory co-operation. This MOU does not consider reimbursement issues which are not regulatory matters but it does consider all matters of regulatory importance.

DEFINITION:

Telerehabilitation refers to the provision of physiotherapy services which involves communication with a patient who is remotely located from the primary physiotherapist providing service. It can include mediums such as videoconferencing, email, apps, web-based communication, wearable technology. Personnel may or may not be present with the patient. All of the professional behaviours involved in the exchange of information are the same as if the patient is in direct face to face contact with the Physical Therapist.

Telerehabilitation is a modality that can be used to serve the public interest by delivering services not otherwise available without compromising quality of care or regulatory accountability. Services should always be provided in accordance with standards of practice or any applicable guidelines.

In person services are those physiotherapy services provided by a physiotherapist in direct face to face contact with a person.

PRINCIPLES:

A) Physiotherapists whose primary practice is in one province (the "primary jurisdiction") may deliver physiotherapy services to patients who are physically situated in another province as patient interest demands ("cross-border services")

B) This MOU applies to services provided for the purpose of continuing to provide patient care for patients whose physiotherapy began in the primary jurisdiction and who would benefit from continued and time-limited service in the secondary jurisdiction (the "services") or where services are not otherwise available and the patient would benefit from such services.

C) These services may be delivered using information and communication technologies or in person; (hereinafter referred to as "Cross-border Services")

D) Whether the services are provided as cross-border or in person, they are intended to provide follow-up care to existing patients only and must not be provided where the best interests of the patient would be to find in-person care in the patient's own jurisdiction;

E) Physiotherapy regulators require clarity with respect to the regulatory requirements that apply to physiotherapists who are providing the services referred to in this agreement;

F) Physiotherapists who are providing these services require clarity with respect to the regulatory requirements that apply when they are providing care to patients in another jurisdiction (the "secondary jurisdiction");

G) The parties to this MOU (the "Parties") recognize the value in having a common understanding regarding the regulatory requirements that exist for the effective regulation of practitioners providing cross-border services;

H) The Parties wish to adopt regulatory requirements that remove unnecessary barriers that could discourage practitioners from providing cross-border services, while ensuring that the public are adequately protected; and

I) The MOU is intended to establish how Parties will address key regulatory requirements (registration, continuing competence, insurance and discipline) for practitioners providing cross-border services in another province or territory which is a Party to this MOU.

REGISTRATION IN ALL JURISDICTIONS WHERE PATIENTS ARE PHYSICALLY SITUATED:

1) A Practitioner must be registered as a member of the physiotherapy regulatory body in the jurisdiction where the physiotherapist resides and where the majority of their patients are physically situated ("Primary Jurisdiction").

2) A Practitioner who intends to provide cross-border services must be registered as a member of the physiotherapy regulatory body in all other jurisdictions where the patients who are receiving physiotherapy services directly from the physiotherapist are physically located ("Secondary Jurisdiction").

REGISTRATION IN SECONDARY JURISDICTION:

3) Each of the Parties will endeavor to implement fair, transparent and consistent registration and renewal processes for Practitioners engaging in cross-border services by:

    a) Creating policies or guidelines outlining the registration requirements for Practitioners who intend to provide cross-border services and who are seeking registration in a Secondary Jurisdiction;

    b) Establishing that Cross-border Practitioners may be registered in the Secondary Jurisdiction for the purpose of providing Cross-border Services by providing proof of registration, good standing and any other requisite information from the Primary Jurisdiction;

    c) Establishing that:

        i) Cross-border Practitioners may renew their registration in the Secondary Jurisdiction annually by providing evidence to the Secondary Jurisdiction confirming that the Practitioner continues to be a member in good standing in the Primary Jurisdiction; and

        ii) Cross-border Practitioners are not required to fulfill other requirements that may exist in the Secondary Jurisdiction that do not apply in the Primary Jurisdiction such as

specific continuing competence program requirements that may differ between jurisdictions.

d) Creating or using an existing appropriate category or register for Cross-border Practitioners who are only seeking registration in the Secondary Jurisdiction for the purpose of providing Cross-border Services;

e) Determining whether to place a limitation or condition on the Cross-border Practitioner's annual practice permit restricting practice in the Secondary Jurisdiction to the provision of Cross-border Services;

f) Charging a reduced registration or renewal fee that reflects the limitations on practice in the Secondary Jurisdiction; and

g) Seeking legislative amendments if such amendments are necessary in order grant registration in the Secondary Jurisdiction on the basis set out above.

CONTINUING COMPETENCE:

4) The Parties recognize that continuing competence requirements and programs may differ between jurisdictions. The Parties agree that:

a) physiotherapists must comply with continuing competence requirements in their Primary Jurisdiction; and

b) if the continuing competence requirements between the Primary and Secondary Jurisdictions differ, compliance with the competence requirements in the Primary Jurisdiction will be sufficient for the purposes of renewing registration in the Secondary Jurisdiction.

INSURANCE:

5) Cross-border practitioners must hold personal liability insurance in an amount that meets the minimum requirements of both jurisdictions when engaged in cross-border physiotherapy. Where there is a difference in minimum requirements, the practitioner must be insured to meet the higher requirements.

DISCIPLINE:

6) The Parties recognize and acknowledge that:

a) Cross-border Practitioners must adhere to legislation including the Scope of Practice, Codes of Ethics and Standards of Practice that exist in both the Primary and Secondary Jurisdictions;

b) The Complainant has the right to choose where the complaint is launched. This jurisdiction will become the Primary Complaint Jurisdiction and the other the Secondary Complaint Jurisdiction.

c) Cross-border Practitioners may be subject to complaints and discipline about their conduct in both the Primary and Secondary Jurisdictions; and

d) The Parties have jurisdiction regarding complaints received about Cross-border Practitioners regardless of the fact that the alleged unprofessional conduct may have occurred in a different province or territory.

7) The Primary Complaint Jurisdiction will make inquiries to determine whether a complaint has also been made in the other jurisdiction in which the Cross-border Practitioner is registered.

8) The Primary Complaint Jurisdiction will inform the Secondary Complaint Jurisdiction:

   a) that a complaint has been received; and

   b) of the outcome of the complaint.

9) Once the complaint has been considered and a decision about it is reached by the Primary Complaint Jurisdiction, the Secondary Complaint Jurisdiction will determine what, if any, further steps are required in accordance with its own governing legislation.

10) The Parties recognize that they must only disclose information to one another in compliance with applicable legislation. If the legislation does not permit the Parties to disclose information to one another without obtaining consent from the appropriate persons, the Parties will endeavor to obtain consent from the appropriate persons prior to disclosing information to one another.

LEGISLATIVE AMENDMENTS:

11) The Parties recognize that there are different legislative requirements in each province or territory and that the above can only be implemented if it is not contrary to the governing legislation.

12) The Parties agree to:

   a) Determine whether the framework referenced above is contrary to current governing legislation; and

   b) Seek legislative amendments necessary to implement the foregoing if required.

STANDARDS OF PRACTICE/GUIDELINE:

13) The Parties agree to develop a standard of practice or guideline setting out expectations of practitioners involved in Cross-border services that may include explicit expectations about client consent or other aspects of Cross-border services that differ from practice in the primary or secondary jurisdiction.

Date _____	COLLEGE OF PHYSICAL THERAPISTS OF BRITISH COLUMBIA Per: _____ Brenda Hudson
Date _____	PHYSIOTHERAPY ALBERTA Per: _____ Joyce Vogelgesang
Date _____	COLLEGE OF PHYSICAL THERAPISTS OF SASATCHEWAN Per: _____ Lynn Kuffner
Date _____	COLLEGE OF PHYSICAL THERAPISTS OF MANITOBA Per: _____ Brenda McKechnie
Date _____	COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO Per: _____ Shenda Tanchak
Date _____	ORDRE PROFESSIONNEL DE LA PHYSIOTHÉRAPIE DU QUÉBEC Per: _____ Denis Pelletier
Date _____	COLLEGE OF PHYSIOTHERAPISTS OF NEW BRUNSWICK Per: _____ Rebecca Bourdage
Date _____	THE NOVA SCTOTIA COLLEGE OF PHYSIOTHERAPISTS Per: _____ Joan Ross
Date _____	NEWFOUNDLAND AND LABRADOR COLLEGE OF PHYSIOTHERAPISTS Per: _____ Josephine Crossan
Date _____ _____	PRINCE EDWARD ISLAND COLLEGE OF PHYSIOTHERAPISTS Per: _____ Joyce Ling

MEMORANDUM OF UNDERSTANDING ("MOU")
TELEREHABILITATION PRACTICE ACROSS CANADA

This MOU is agreed upon in principle by a majority of Canadian physiotherapy regulators as of September 22, 2020 and made effective as regulators sign the MOU.

BETWEEN: Physiotherapy regulatory Colleges in Canada documented on the Signature Page

OVERVIEW:

This Memorandum of Understanding ("MOU") replaces the MOU approved in principle October 30, 2016.

This MOU intends to reflect the evolution of telerehabilitation by physiotherapists in Canada. While the profession of physiotherapy has been proactive in recognizing emerging technology and was the first profession to sign an MOU to allow cross-border services, experience demonstrates that the intent of the original MOU does not reflect current and rapidly evolving practice. A fundamental issue that this revised MOU addresses is to re-define the location of the interaction between the physiotherapist and service user.

This MOU only applies to services provided within Canada.

DEFINITIONS:

"Telerehabilitation" - the provision of services, support and information within the scope of practice of physical therapy, which are delivered remotely via technologies and devices which connect a service user and a physiotherapist at a distance. These may include, but are not limited to videoconferencing, email, apps, web-based communication, wearable technology, virtual reality or, artificial intelligence.

"Remotely" - reflects the absence of physical contact or physical proximity between the service provider and the patient because they are separated by distance.

"Primary Jurisdiction" – refers to the jurisdiction in which the physical therapist is licensed and where their primary residence is located.

PRINCIPLES:

(A) Where the regulator of a physiotherapist's principle jurisdiction is a signatory to this MOU, the physiotherapist may provide telerehabilitation services to a service user who is physically situated in any other jurisdiction whose regulator is also a signatory to this MOU, without being licensed in multiple jurisdictions.

(B) Physiotherapists engaged in telerehabilitation under this MOU must hold a current full, independent practice licence/permit in good standing in their primary jurisdiction

as defined.

(C) Telerehabilitation does not alter the legal and professional requirements imposed on registrants in their primary jurisdiction to provide competent, ethical and appropriate care regardless of where the service user is located in Canada.

(D) Professional expectations are the same regardless of the service delivery model (i.e. face-to-face care and telerehabilitation share consistent expectations).

(E) Physiotherapists engaged in telerehabilitation must ensure that service users are informed about where they are licensed to practice and how to contact the regulatory College in that jurisdiction should the need arise.

(F) The primary jurisdiction agrees to manage any complaints or other matters about a physiotherapist registered in that jurisdiction.

(G) Colleges exercise *in personam* jurisdiction over their registrants which means that they may investigate the conduct or competence of a registrant regardless of where the patient is located.

Document version: November 4, 2020

Date _____	COLLEGE OF PHYSICAL THERAPISTS OF BRITISH COLUMBIA Per: _____ Dianne Millette
Date _____	PHYSIOTHERAPY ALBERTA Per: _____ Jody Prohar
Date _____	COLLEGE OF PHYSICAL THERAPISTS OF SASATCHEWAN Per: _____ Brandy Green
Date _____	COLLEGE OF PHYSICAL THERAPISTS OF MANITOBA Per: _____ Brenda McKechnie
Date _____	COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO Per: _____ Rod Hamilton
Date _____	ORDRE PROFESSIONNEL DE LA PHYSIOTHÉRAPIE DU QUÉBEC Per: _____ Denis Pelletier
Date _____	COLLEGE OF PHYSIOTHERAPISTS OF NEW BRUNSWICK Per: _____ Ellen Snider
Date _____	THE NOVA SCTOTIA COLLEGE OF PHYSIOTHERAPISTS Per: _____ Joan Ross
Date _____	NEWFOUNDLAND AND LABRADOR COLLEGE OF PHYSIOTHERAPISTS Per: _____ Michael Kay
Date _____	PRINCE EDWARD ISLAND COLLEGE OF PHYSIOTHERAPISTS Per: _____ Jennifer Kelly

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 11.0

BOARD BRIEFING NOTE
For Discussion

Topic:	Strategy Check-in
Public Interest Rationale:	The strategic plan is an important way the Board provides direction to the organization to effectively carry out our duties in the public interest while finding opportunities for continuous improvement.
Strategic Alignment:	*Performance & Accountability* – Engaging the Board in ongoing conversations about strategic direction ensures that the College is nimble and responsive in our regulatory approach.
Submitted By:	Joyce Huang, Director, Strategy
Attachments:	Appendix A: Strategic Plan 2026-2030 Appendix B: Environmental Updates Report Appendix C: Profile of the Profession 2021-2025

Issue

- The Board will engage in a facilitated discussion to explore potential areas of focus in our strategy for the next year to help inform operational planning.

Decision Sought

- None, this item is for discussion.

Background

- The Board approved the 2026-2030 strategic plan in December 2025. It provides comprehensive direction for how we will pursue our mission to serve the public interest by enabling physiotherapists to provide competent, safe, and ethical care.
- Our initial planning was informed by environmental analysis and input from partners, including physiotherapists, patients and caregivers, system partners, and staff.
- In our first year, the College has made progress across all six priority areas in the plan.
- Part of being an effective regulator is to be risk-based, proactive, and nimble, which means the College needs to be responsive to shifts in the needs of the public, in the profession and in the environment.
- To ensure that the plan is a "living," nimble framework, the Board will be engaged in strategic discussions on an ongoing basis.
    - Every June, the Board will engage in a level-setting activity to maintain consistent awareness and understanding of the strategic plan and how it drives the College's work,

- Every September, the Board will engage in a strategy check-in discussion where they will receive new information from the environment and consider the strategic direction going forward,
- Every December, the Board will preview a set of strategic priorities and initiatives for the following fiscal year identified through the operational planning process, and
- Every March, the Board will consider and approve an operating plan and budget for the following fiscal year to deliver on the mandate and strategic direction set by the Board.

- At the discussion at the upcoming meeting, the Board will have an opportunity to consider information from the environment and explore potential areas of focus in our strategy for the next year, which will inform the operational planning process.

Current Status and Analysis

Purpose of the Discussion

- Discuss progress and insights in the first year of the current strategic plan
- Review environmental shifts and emerging ideas and consider if any adaptations are needed in the strategic plan to ensure the College fulfills its mission
- Explore potential areas of focus for the coming year to guide operational planning

Preparation

- The following update reports are being provided to support the Board's discussion at the upcoming meeting:
  - Environmental updates report, covering information from July 2025 to August 2026
  - An updated "Profile of the Profession" analysis report, covering data from 2021-2025
- A set of reflection questions are also included to help the Board prepare for the facilitated discussion.

Reflection Questions

1. As you review the environmental update and think about your own experience, consider:
   - What is shifting or emerging in the overall environment or the profession that's important for strategic direction for the next year?

- What is happening in the environment that most influences the six priority areas in the Strategic Plan? How does this affect what the College should focus on in the next year in each of these areas?

- Is there anything happening in the environment that requires a significant shift in the College's work over the next year? Is there anything the College needs to step into to that does fit within the current framework?

2. Overall, what do you most hope for the College to focus on in the next year?

Draft Agenda for the Board Session

1. Welcome and orientation to the session

2. Stage setting:

   - Highlights from the environmental updates and profile of the profession reports

   - Reflections on progress in the current year so far and what we have learned

3. Emerging needs: What is happening in the environment that influences the next phase of the College's work? Where do we need to emphasize or reinforce existing initiatives? What could we possibly let go of? What might need to be adapted or added?

4. High level direction for the next year: In each of the six key priority areas, what would you like to be true by March 2028 that isn't true now?

5. Closing

Facilitator

- The session will be facilitated by Cate Creede-Desmarais, a consultant who specializes in inclusive engagement, particularly in health and education systems.

Next Steps

- The staff team will use the ideas surfaced during the Board discussion to inform operational planning.

- In December, staff will bring forward a list of strategic priorities and initiatives identified through operational planning and include explanation for how the Board's thinking has been incorporated.

STRATEGIC PLAN 2026-2030

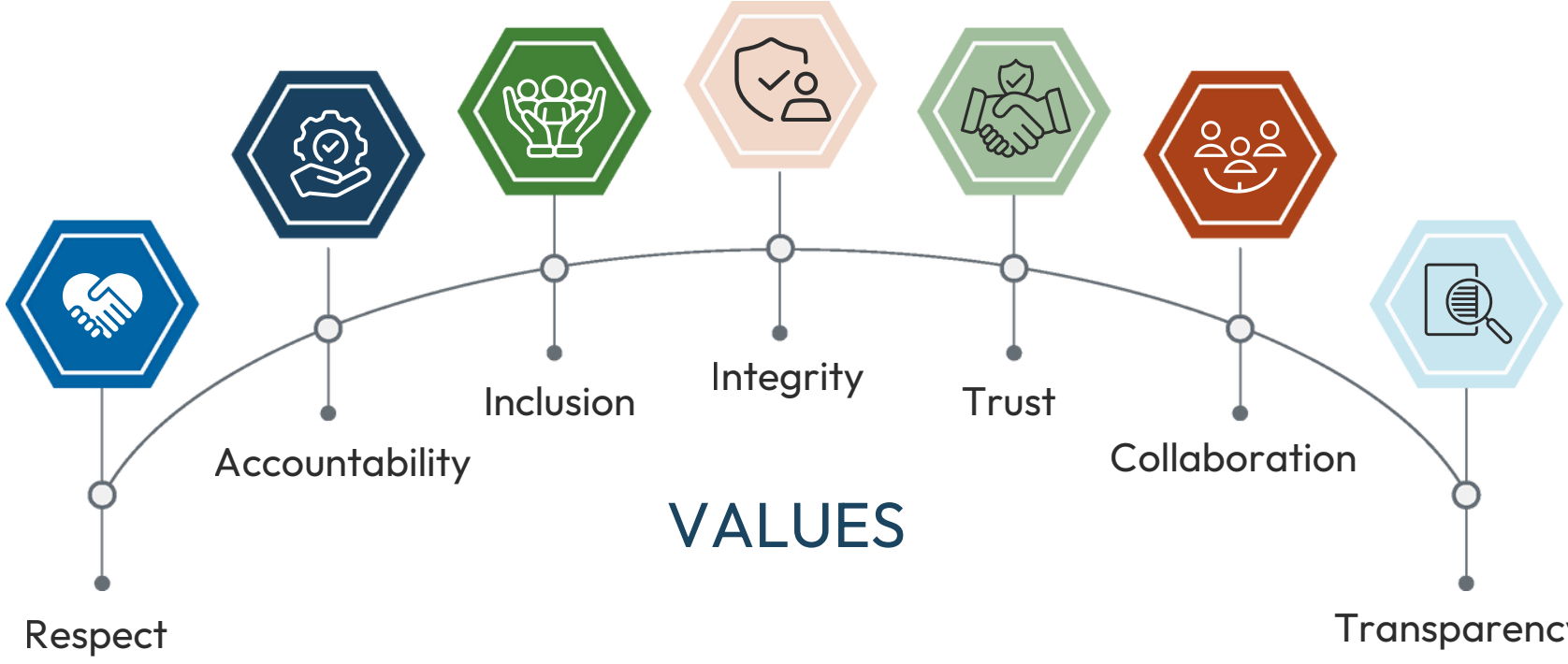
MISSION

To serve the public interest by enabling physiotherapists to provide competent, safe, and ethical care.

VISION

Inspiring public confidence in the physiotherapy profession.

VALUES



Regulation & Risk

Effectively regulate the physiotherapy profession in Ontario through a risk-based, proactive, and compassionate approach that ensures competent practice.

Initiatives in this area will:

- Serve the public interest by supporting competent practice throughout physiotherapists' careers.
- Enable physiotherapists educated outside Canada to successfully transition to practice in Ontario.
- Integrate compassionate, trauma-informed and plain language practices in our work.
- Enable the College to identify and respond to emerging issues and risks in the environment.

Engagement & Partnership

Meaningfully collaborate and engage with the public, the profession, and other partners to advance shared goals and to foster trust and credibility.

Initiatives in this area will:

- Strengthen the support system for physiotherapists educated outside Canada through collaboration with system partners.
- Effectively deliver messaging and increase engagement with registrants on topics most relevant to them.
- Create feedback mechanisms for physiotherapists who are participating in College processes.
- Advance shared goals and objectives through collaboration with system partners such as patients, employers, associations, other regulators, and others.

People & Culture

Enable our people to do their best work by having enough resources, a collaborative environment, and a culture based on equity, diversity and inclusion principles.

Initiatives in this area will:

- Ensure our human resource strategy enables us to deliver on our commitments.
- Support talent retention.
- Continue to advance equity, diversity and inclusion principles.
- Enable us to efficiently use shared resources with our space-sharing partners.

Performance & Accountability

Sustain effective, efficient, nimble, and data-informed operations with clear performance and accountability mechanisms in service of our organizational goals.

Initiatives in this area will:

- Modernize the financial management framework with effective and efficient practices and processes.
- Ensure data is effectively collected, analyzed, and used to advance our work.
- Support measurement and reporting on impact and effectiveness.
- Achieve sustained efficiency through continuous process improvement.

Equity, Diversity, Inclusion, and Indigenization

Take meaningful action to identify and address barriers, promote inclusive practices, and advance reconciliation.

Initiatives in this area will:

- Support the profession to develop cultural sensitivity and awareness generally and Indigenous cultural competency specifically.
- Bring in diverse voices and perspectives to inform our work and decision-making.
- Enable us to consistently consider equity, diversity and inclusion in all aspects of our work.

Effective Governance

Continually enhance our governance practices to support effective decision-making which fosters public trust and accountability.

Initiatives in this area will:

- Ensure effective succession planning that considers current and future needs.
- Ensure our by-laws and governance policies effectively meet our needs.
- Support continuous improvement of governance processes and practices.

Environmental Updates Report

This report draws on information from July 2025 to August 2026. The updates are grouped under eight themes.

1. Further adoption of artificial intelligence and digital health in care delivery

The last year saw consistent expansion of artificial intelligence (AI), virtual care, robotics and sensor-based technologies in health care and physiotherapy.

- During the period, AI-enabled physiotherapy platforms moved beyond isolated pilots into broader delivery.

- In the UK, An NHS pilot reported reductions in back-pain and musculoskeletal waiting times, and the service was later expanded to 11 additional NHS areas.

- Portugal's national health service entered a national partnership to provide access to an AI-assisted musculoskeletal platform.

- Other services combined AI-generated home exercise plans with monitoring by physiotherapists, smartphone-based movement analysis, virtual consultations, or automated triage and treatment pathways.

Other technologies also developed alongside AI, including virtual and augmented reality, robotic rehabilitation devices, wearable sensors, smart garments, gaming platforms and AI-enabled ultrasound.

- Studies and pilots reported uses of these new technologies in stroke rehabilitation, cerebral palsy, spinal muscular atrophy, balance and falls, pediatric rehabilitation, home exercise adherence, remote monitoring and treatment planning.

Evidence about outcomes and risks remained mixed.

- Some studies and pilots reported improved access, shorter waits, better adherence or functional improvements.

- Other reports identified inaccurate or incomplete AI-generated clinical notes, fabricated or unsupported health information, limited transparency about sources, privacy breaches, possible deskilling or over-reliance on the part of health professionals, and unequal access associated with digital literacy, broadband and device availability.

- Ontario's Auditor General reported serious errors in AI scribe outputs evaluated through a provincial procurement process, while an observational study found only modest reductions in documentation time after AI scribe adoption.

The regulatory environment continued to develop but remained fragmented.

- The Ontario Human Rights Commission and the Information and Privacy Commissioner jointly developed principles for responsible AI use, and the Information and Privacy Commissioner issued guidance for health information custodians using AI scribes.

- At the national level, Canada's new AI strategy did not include plans to implement comprehensive AI regulation, instead emphasized action against specific harms, increasing transparency and a certification regime as safeguards.

- The UK classified some AI tools as medical devices and authorized an AI physiotherapy system to deliver an autonomous diagnostic and treatment pathway.

- Regulatory attention also expanded to agentic AI, disclosure of AI use, AI-supported regulatory enforcement, and "shadow AI", but in most cases regulators are monitoring these issues and have not yet taken action.

Current or planned College initiatives that are relevant to this topic:

- We recently updated our guidance to physiotherapists regarding use of AI in their practice.

- We continue to monitor developments in this space closely so we can identify and respond to changes in a timely way.

2. Health workforce and labour mobility

Health workforce shortages and access pressures continued across Canada and internationally.

- Canadian workforce reporting found that growth in many health professions was not sufficient to address existing unmet demand, with ongoing concerns about workload, well-being and access.

- Rehabilitation system reporting in Ontario continued to show wait-time pressures in inpatient and in-home rehabilitation.

Governments, educators, regulators and professional associations continued to pursue multiple strategies to address supply issues.

- These included expanding education seats and clinical placements, creating training pathways closer to underserved regions, attracting professionals from other countries and supporting them once they arrive, and broadening team-based primary care.

Licensure reform and labour mobility remained a focus for governments and regulators.

- Provinces introduced or evaluated expedited routes for internationally educated and U.S.-trained professionals, supervised-practice and practice-ready assessment models, and “as of right” mobility.

- Federal and provincial discussions continued on mutual recognition, national registries and multi-jurisdiction licences.

- Research on nursing regulatory reforms found that workforce shortages, political attention and public pressure drove rapid changes across provinces.

- Some barriers remain for internationally trained professionals related to immigration, employment, credentialing and local practice requirements.

There were also examples of tension between mobility and assurance.

- A Manitoba nursing case raised concerns about removing practice currency requirements for labour-mobility applicants, while misconduct cases involving professionals moving between provinces renewed calls for stronger national information-sharing or registries.

Current or planned College initiatives that are relevant to this topic:

- We have implemented the new "as of right" pathway for physiotherapists and are monitoring it closely.

- We continue to process labour mobility applications in a timely way.

- We continue to focus on supporting physiotherapists educated outside Canada to successfully transition to practice through College supports and collaboration with partners.

- At this upcoming meeting, the Board will have a discussion about the approach to facilitating cross-border virtual care within Canada.

3. Risk-based, outcomes-focused and collaborative regulation

Across sectors, regulators continued to move away from uniform, paperwork-heavy or purely compliance-based approaches.

- Health Canada moved towards international alignment, risk-based oversight and streamlined service in their regulatory review and approvals process.

- U.S. financial regulators proposed frameworks focused on materiality and whether controls work in practice.

- The UK's Professional Standards Authority introduced harmonized standards for regulators and registries emphasizing outcomes, public protection impact, timeliness, governance, fairness, collaboration and adaptability rather than prescribing specific mechanisms for achieving these outcomes.

There was also continued attention to quality assurance, professional identity, prevention and compassionate regulation.

- Commentators questioned continuing professional development models based mainly on logging credits and described alternatives focused on learning, evidence and contribution to practice.

- Research on professional misconduct emphasized the interaction of individual conduct with workplace and professional culture.

- Studies of complainants and witnesses identified barriers related to awareness, inaccessible processes, legalistic communication, delay and harmful experiences during complaints and discipline processes.

Collaboration and information sharing emerged as responses to regulatory gaps.

- Reports described fragmented oversight across agencies, professions and jurisdictions resulting in regulator gaps in areas such as online health products, transportation, funeral services and environmental health.

- In discussions about cross-border professional regulation, inconsistent information sharing and provincially siloed data remained recurring issues.

- Regulators and system partners also developed shared workforce data strategies, national registries and collaborative recruitment or practice pathways.

Court decisions and public controversies continued to emphasize procedural fairness, appropriate expertise, balanced investigation and proportionate action.

- Court decisions and reviews addressed assessment of good character, investigation scope, disclosure, interim orders, hearing processes and the duty to deal fairly with people whose livelihood and reputation are affected.

- At the same time, cases involving delayed, weak or absent regulatory action reinforced continuing public expectations for timely and effective enforcement.

Current or planned College initiatives that are relevant to this topic:

- Implementing risk-based approaches continue to be a focus in our current strategic plan. For example, it informs our regulatory processes and data practices.

- We are preparing to review our approaches in quality assurance and continuing professional development, with a focus on the key outcome of supporting competent practice throughout physiotherapists' careers.

- We are supporting a strategic approach to partnerships and collaboration with the recent review and update of our system partners map.

4. Public trust and scrutiny of regulators

Government intervention and public criticism followed several perceived regulatory or governance failures.

- Ontario appointed an administrator to the real estate regulator after an independent investigation identified significant practice, process, culture and public confidence concerns.

- Governments also intervened in school boards and post-secondary institutions following financial or governance concerns.

- Internationally, regulators faced legal action or criticism for delayed permits, inadequate investigations, weak enforcement, failure to respond to known risks, or poor service timelines.

Transparency remained a contested issue.

- Regulators faced competing pressures about naming investigated parties, disclosing allegations connected to interim orders, and publishing regulatory data.

- The adoption of AI by regulators and agencies also introduces new transparency and disclosure considerations. Research cited distrust where organizations use AI without disclosure, while regulatory guidance increasingly emphasized explainability and disclosure proportionate to the impact on rights, livelihood or reputation.

Operational capacity was repeatedly linked to regulatory performance.

- Examples included complaint delays associated with staffing shortages, insolvency risk at a regulator whose fees did not cover costs, under-resourced enforcement bodies, and service delays caused by unclear processes, inadequate IT systems or insufficient staffing.

- Regulators faced with these issues responded by adding staff, redesigning workflows, deploying triage or data analytics, publishing dashboards, and setting or revising service standards.

Current or planned College initiatives that are relevant to this topic:

- We regularly monitor feedback and decisions from external bodies such as the Ministry of Health, the Ontario Fairness Commissioner, the Health Professions Review and Appeals Board, and the courts to ensure that we meet external expectations and that we are maintaining trust and confidence.

- We regularly monitor and report on our performance through dashboards and we carefully assess organizational capacity as part of our annual operational and budget planning.

5. Access to care and changing models of service delivery

Access pressures reflected both workforce constraints and the organization of care.

- Governments expanded team-based primary care, home and community care, training in underserved areas and digital pathways.

- At the same time, reports described frozen physiotherapy funding, new co-payments for refugee health benefits, rehabilitation wait-time benchmarks not being met, reduced rehabilitation space and equipment, and geographic and language barriers.

Scope of practice changes remained a common policy tool.

- Saskatchewan proposed allowing physiotherapists to refer patients for diagnostic imaging and specialist care.

- Ontario is currently considering allowing physiotherapists to order certain diagnostic imaging.

- Professional associations continued to advocate for broader physiotherapy scope, publicly funded services, expanded education capacity and better integration of internationally educated physiotherapists.

- Ontario also explored over-the-counter dispensing of hearing aids as a more permissive access model for adults with mild to moderate hearing loss.

Digital services expanded access outside conventional settings, including same-day app-based care, remote monitoring and virtual rehabilitation.

- However, evidence continued to show that virtual delivery can also reproduce disparities for rural residents, older adults, people with lower digital literacy and people without reliable broadband or suitable devices.

Reports also identified barriers to receiving care in a person's preferred language and to accessing culturally specific care.

Current or planned College initiatives that are relevant to this topic:

- We regularly monitor news and updates related to access so that we understand how these issues may impact physiotherapists and patients. This understanding helps inform our regulatory approach and how we help patients navigate the system.

- We continue to collaborate with the Ministry and other system partners on the potential expansion of scope to allow physiotherapists to order diagnostic imaging.

6. Impacts of systemic and workplace factors on professional practice

The earlier trend toward greater corporatization of health services continued.

- CBI Health acquired additional physiotherapy clinics in British Columbia, Ontario and Alberta and reported a network of more than 250 Canadian locations.

- Preferred provider network arrangements and reimbursement models also remained active policy and advocacy issues. The Ontario government has made changes to regulate preferred provider networks in pharmacy services.

New evidence drew attention to business and workplace pressures on professional practice.

- An Ontario survey found that nearly two-thirds of pharmacist respondents continued to experience business pressures and more than half reported that those pressures affected their ability to meet professional standards.

- Other reports connected misconduct, burnout and professional behaviour to workplace culture, staffing, system constraints, incivility, misinformation, harassment and moral distress rather than only to individual factors.

There continues to be attention on and discussions about workforce well-being.

- In healthcare, reports described burnout in rural practice due to structural issues, high turnover intentions among public sector physiotherapists in New Zealand, and reduced hours or departure from emergency medicine among Canadian physicians.

- Beyond healthcare, workplace mental health also featured increasingly in employment litigation and employer obligations related to fair, non-discriminatory and good faith conduct.

Current or planned College initiatives that are relevant to this topic:

- We are actively monitoring developments with preferred providers networks in physiotherapy care.

- When we hear from physiotherapists who are having challenges with workplace issues, we aim to respond in a compassionate and supportive way, such as directing them to available resources and supports.

7. Continued attention on equity, diversity, inclusion and reconciliation

Regulators and other public bodies continued to develop reconciliation plans, issue formal apologies and create Indigenous advisory structures.

- Examples included the Ontario Securities Commission's draft reconciliation action plan, Indigenous advisory councils supporting federal and municipal work, and a formal apology by the College of Registered Nurses of Manitoba accompanied by an Indigenous advisory group and planned reconciliation actions.

- Legal and policy approaches to reconciliation and Indigenous rights continued to evolve, including a Supreme Court of Canada case concerning the domestic legal effect of the United Nations Declaration on the Rights of Indigenous Peoples.

Demographic and experiential data became more prominent in regulatory equity work.

- The College of Nurses of Ontario published workforce census analyses on experiences of racism, ageism, gender-based discrimination and perceptions of regulatory processes.

- The analyses identified differences in perceived fairness and involvement in professional conduct processes across groups.

- Other regulators invited voluntary demographic data collection or published workforce data and dashboards.

Reports increasingly describe inequity as arising from policies, structures and historical experience rather than only from gaps in awareness.

- Examples included barriers facing Indigenous and internationally educated health professionals, restrictive blood donation policies affecting Black communities, mistrust in institutions and systems rooted in historical and current discrimination, bias in standardized assessment tools, and digital exclusion in telerehabilitation.

- Several reports emphasized participation by affected communities in policy, technology and service design as an important step to addressing these issues.

The political and legal environment was not uniform.

- Alberta limited professional regulators' ability to mandate training on cultural competency, unconscious bias, diversity, equity and inclusion, prompting the Law Society of Alberta to discontinue mandatory Indigenous cultural competency training and its EDI committee.

- Elsewhere, regulatory standards continued to include equity, diversity and inclusion expectations, and public bodies developed inclusive language guidance, culturally responsive service models and anti-racism recommendations.

Current or planned College initiatives that are relevant to this topic:

- We are in the process of building relationships with Indigenous communities in Ontario so we can have their perspectives and expertise inform the development of a new Culture Safety and Humility Standard.

- We are doing exploratory work and having discussions with EDI partners about potentially collecting more demographic and equity-related data about our registrants and those who participate in our processes.

- We are exploring ways to incorporate more diverse voices and perspectives to inform our work.

- We undergo an annual self-assessment process to critically assess our policies, procedures and practices through an equity, diversity and inclusion lens and to identify actions to drive progress.

8. Evolving governance expectations

Governance reforms continued across regulatory, education, charitable and public-sector organizations.

- Common issues included board composition and size, competency and expertise, separation of governance and operations, conflicts of interest, executive oversight, codes of conduct, and government intervention when confidence was lost.

- Ontario proposed or enacted governance changes affecting school boards, municipal councils, post-secondary institutions and the electricity market regulator.

Conflict of interest management remained a recurring concern.

- Public controversies involved former professional relationships, private interests and perceived interference with ordinary decision-making that led to loss in trust and confidence.

- In response to recurring financial abuse cases, the UK charity regulator issued updated guidance addressing both financial conflicts and conflicts of loyalty.

- Ontario proposed greater flexibility in electricity market regulator's board appointments to attract and retain individuals with the necessary skillset and experience while relying more heavily on the regulator's conflict of interest rules.

AI also entered the governance environment.

- Survey research from the private sector indicated that some boards were already using AI and many others were exploring it, including for board materials, meeting records and strategic decision-making.

- The main concerns identified were confidentiality and directors' duty of care, with decision-making attracting the greatest concern.

- Reports also noted that unsanctioned executive use of AI was growing faster than formal organizational adoption.

Current or planned College initiatives that are relevant to this topic:

- The Board continues to explore and consider potential changes to governance practices based on what we learned from a previous governance practices review.

- The Governance Team is engaged in continuous improvements of governance policies and practices to ensure they support effective decision-making and to foster trust and accountability.

- A comprehensive review of the by-laws and governance policies is planned for next year to ensure they continue to meet our needs.

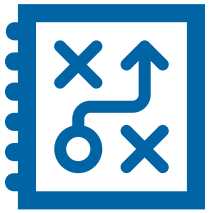
Profile of the Profession

Updated Analysis for 2021-2025

Purpose

Support data-informed decision-making

Generate actionable insights for the business



Provide context to support Board's strategic discussions

About the analysis

The data

Annual data submissions to CIHI and the Ministry of Health from 2021-2025, and data from registrant database

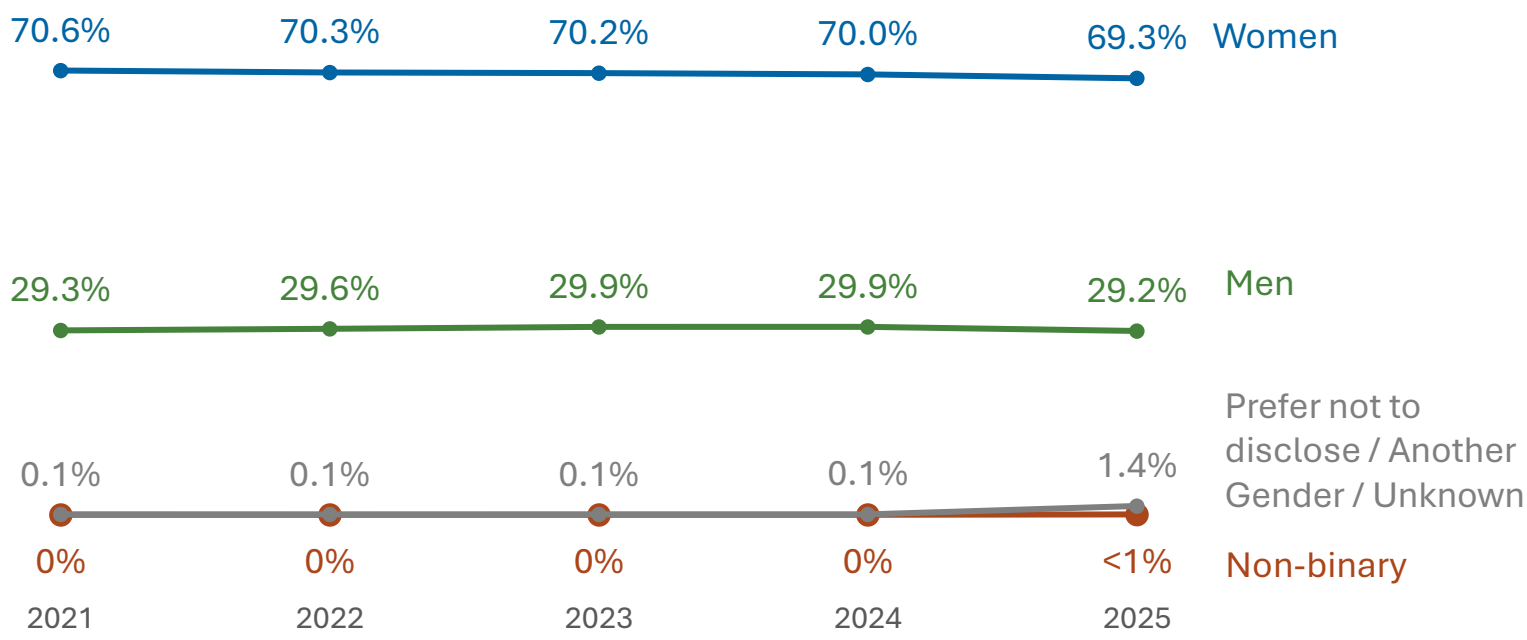
The results

Current demographic and practice profile of the profession, and trends in the last five years

Gender Composition

All registrants

Majority of the profession are women, with very little change in last 5 years



About this data

- Includes active registrants as of December 31 in each year
- Field is mandatory
- Field allows multiple options to be selected
- “Another Gender” option was added in 2021.
- “Non-binary”, “Prefer not to disclose”, and “Unknown” options were added in 2025.

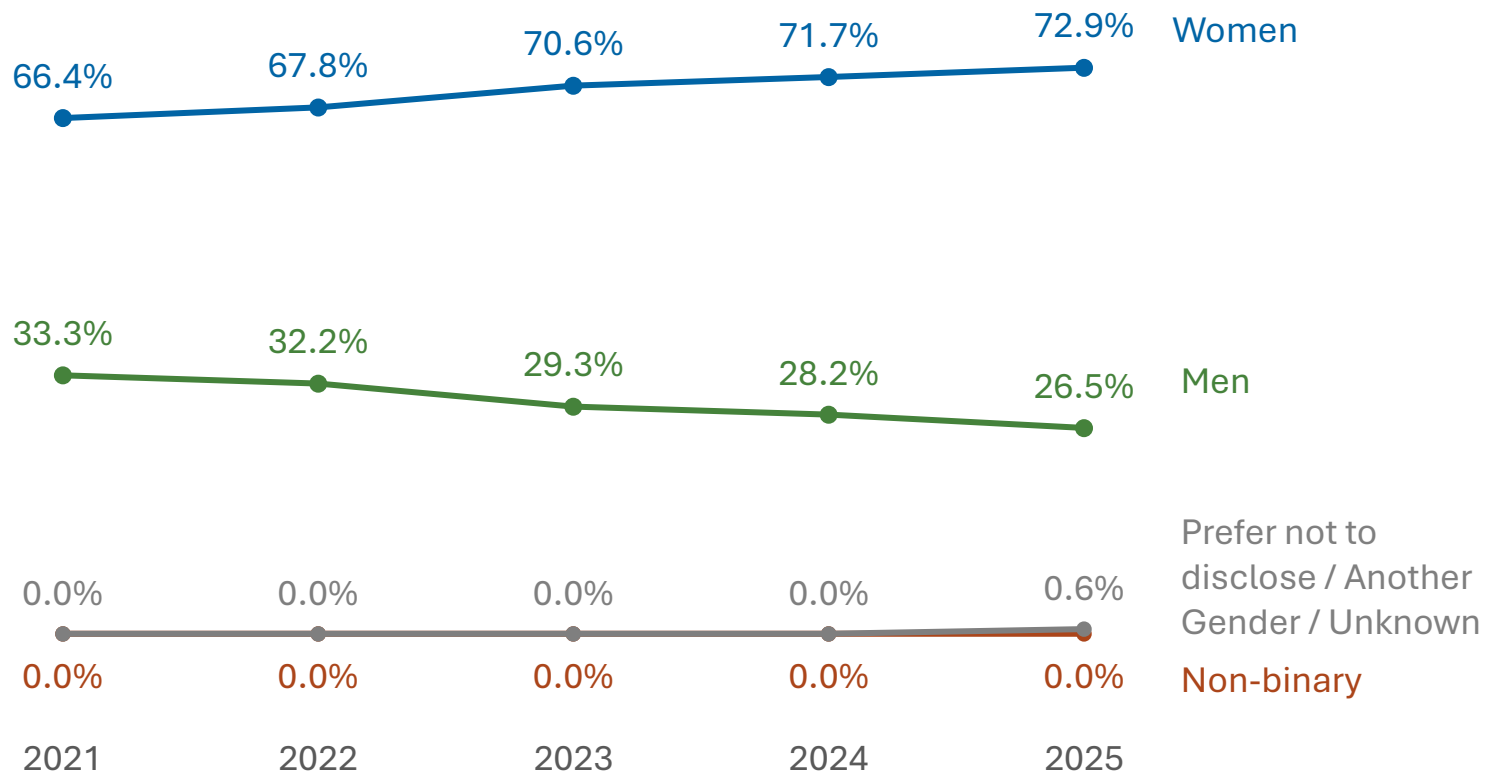
Gender Composition

New registrants

About this data

- Includes those who registered between January 1 and December 31 in each year
- Field is mandatory
- Field allows multiple options to be selected
- “Another Gender” option was added in 2021.
- “Non-binary”, “Prefer not to disclose”, and “Unknown” options were added in 2025.

Among newer registrants, there has been a gradual increase in proportion of women

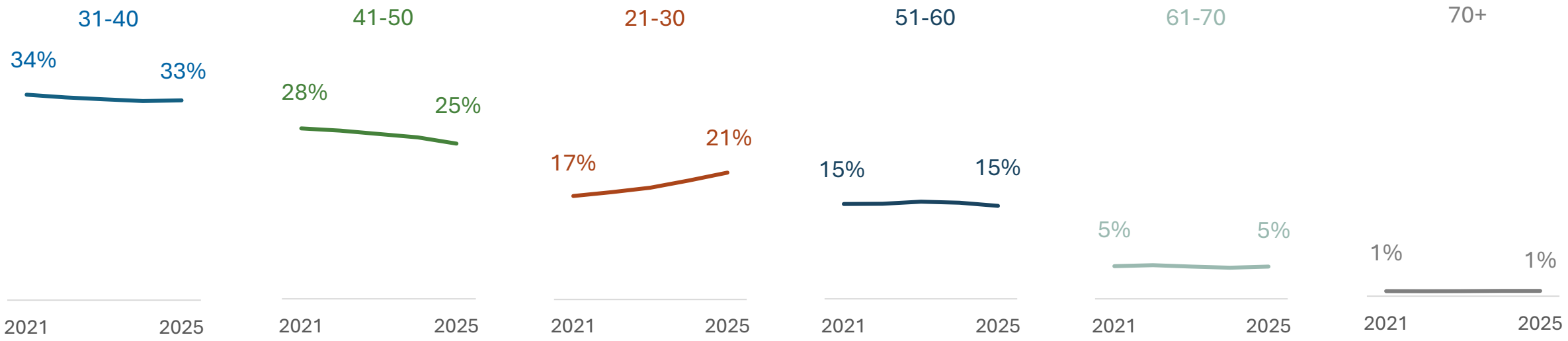


Age Distribution
All registrants

About this data

- Includes active registrants as of December 31 in each year
- Based on age as of December 31 in each year

The profession is getting younger: While 31-40-year-olds were consistently the largest group, the 21-30-year-old group has seen the most growth

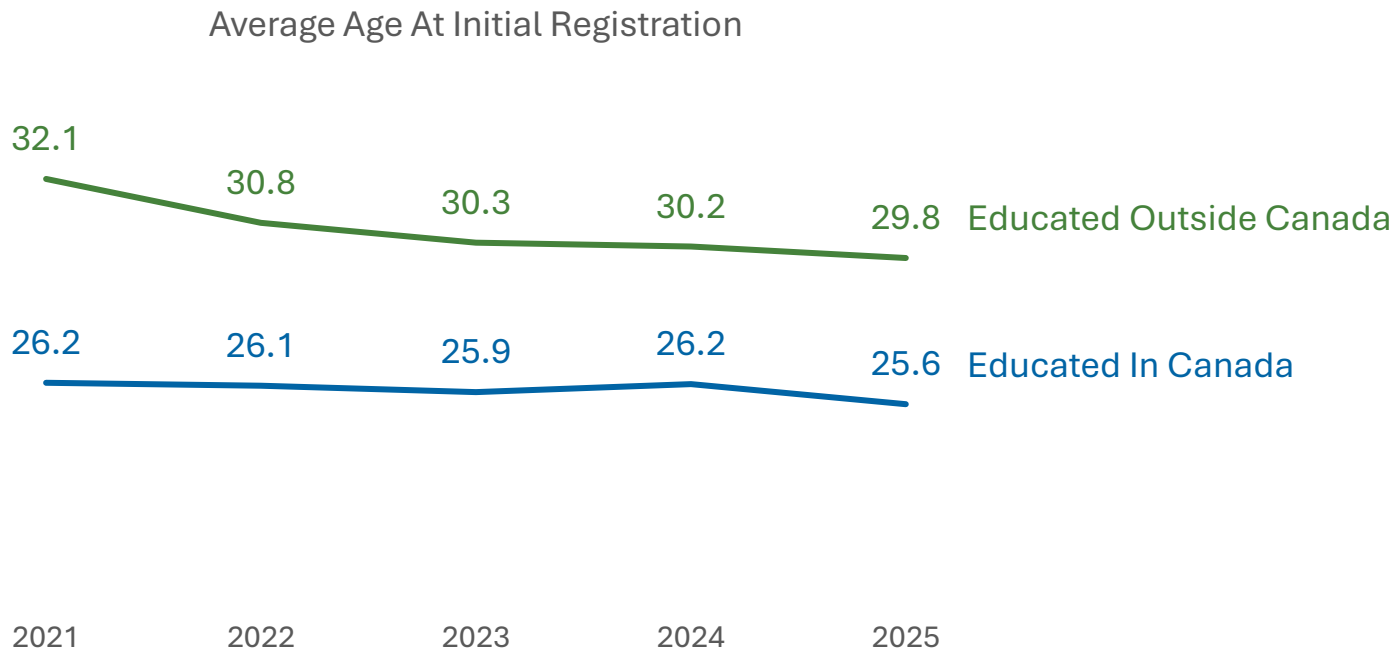


Age at entry
New registrants

Canadian graduates are typically around 26 when they first register. Physiotherapists educated outside Canada tend to be older when they register but the average age is trending lower.

About this data

- Includes those who registered between January 1 and December 31 in each year
- Age calculated based on Initial Registration Date

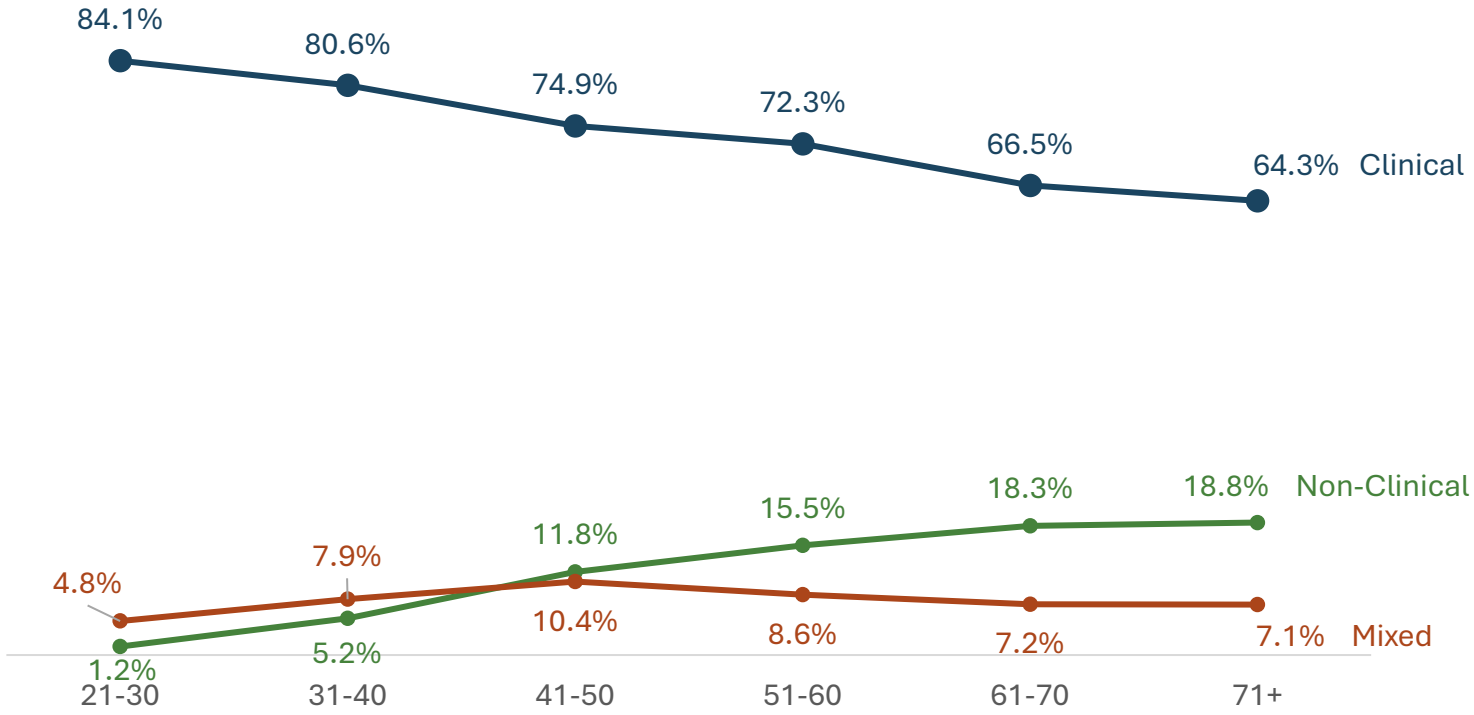


Age & Clinical Practice

As physiotherapists get older, they tend to engage less in clinical practice

About this data

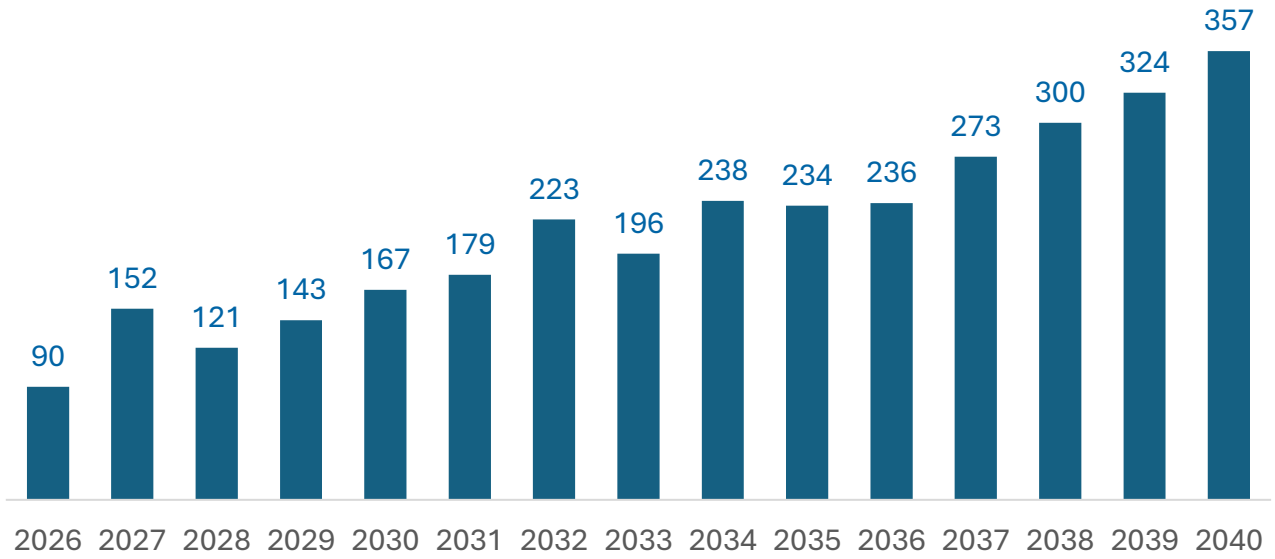
- Based on active registrants as of December 31, 2025
- Based on age as of December 31, 2025
- “Clinical”, “Non-Clinical”, and “Mixed” categories determined based on data from all worksites, Provide Patient Care: Yes/No
- Not shown on the graph: PTs that did not provide data in that field



Expected Retirements

Number of PTs reaching retirement age expected to increase steadily over the next 15 years

Retirements in 2021-2025: average age of 63

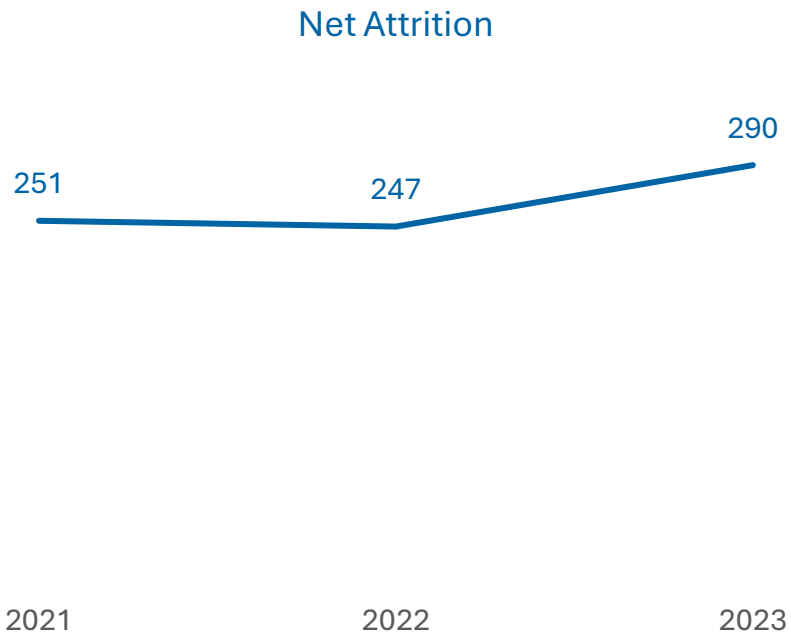


About this data

- Calculated average retirement age using reported retirements in 2021-2025
- Future projections based on active registrants as of December 31, 2025
- Projected year reaching age 63: birth year + 63

Net Attrition

Fewer than 300 physiotherapists left the profession permanently each year between 2021 and 2023



About this data

- Net attrition calculated as total number of resignations between January 31 and December 31 in each year, minus those who returned to practice as of August 2026
- A registrant who resigns but return within the following 24 months, we consider to have been on temporary leave and not counted in the net attrition total
- No data is shown for 2024 and 2025 because less than 24 months have elapsed since those resignations

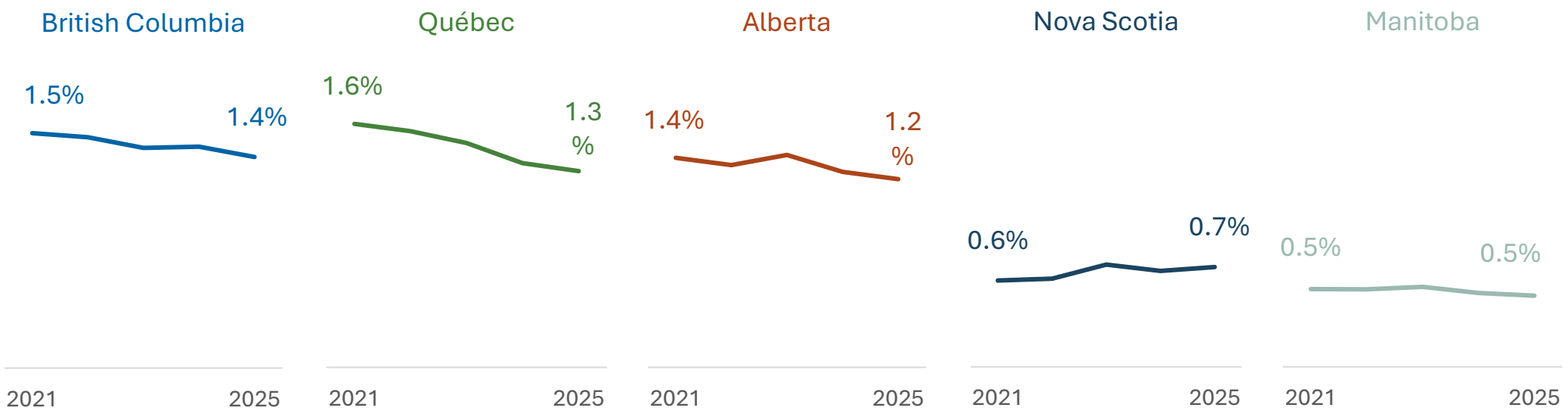
Labour Mobility

Relatively few PTs move from other provinces in Canada

About this data

- Based on active registrants as of December 31 in each year
- Numerator: Number of registrants who reported they have most recently practiced in another province
- Denominator: Total number of registrants

Top 5 Most Recent Province of Practice



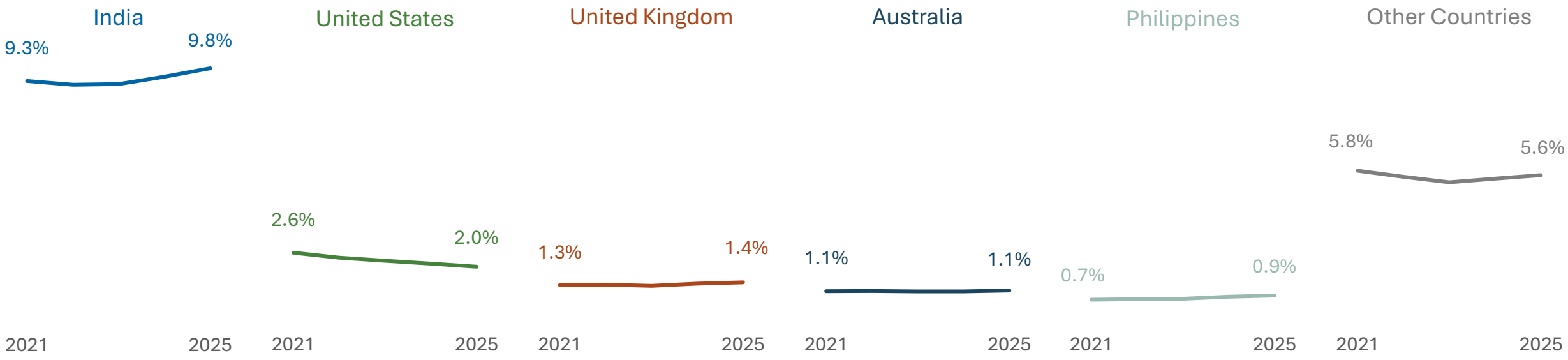
Labour Mobility

Top 5 countries where PTs move from have been consistent, numbers from India have grown while others have been stable

About this data

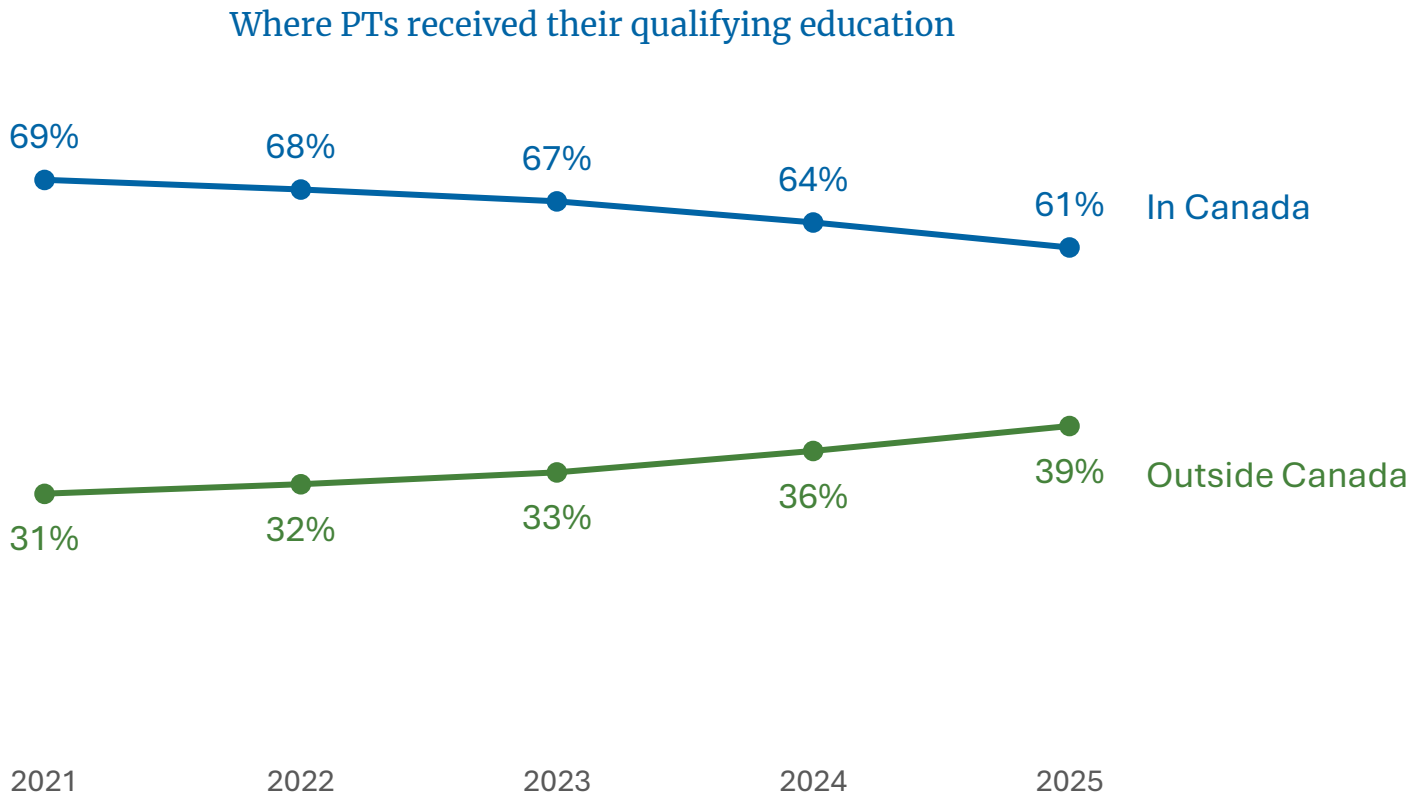
- Based on active registrants as of December 31 in each year
- Numerator: Number of registrants who reported they have most recently practiced in another country
- Denominator: Total number of registrants

Most Recent Country of Practice



Qualifying Education

Proportion of PTs educated outside Canada has been steadily growing



About this data

- Includes active registrants as of December 31 in each year
- Field is mandatory
- Based on country of qualifying education, a category coding is applied of “In Canada” or “Outside Canada”

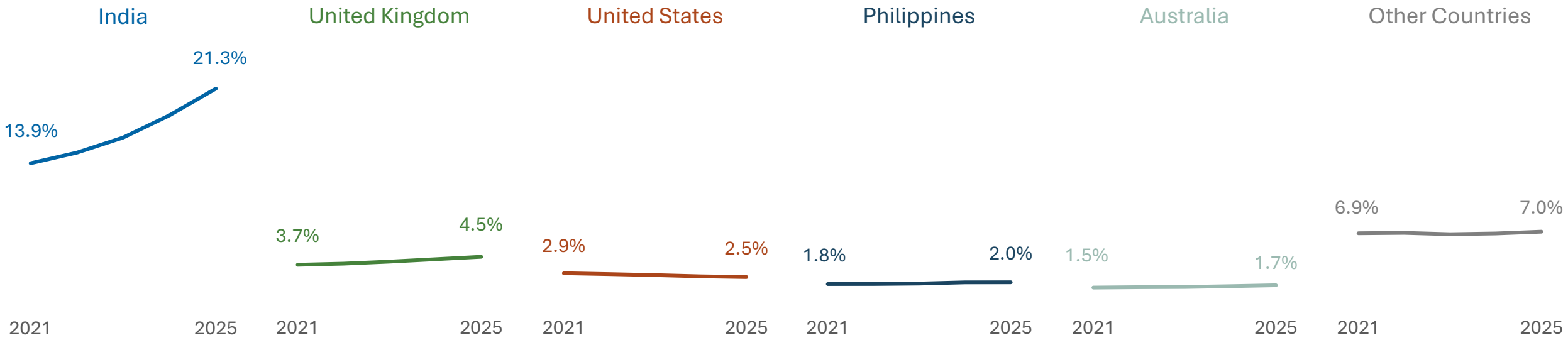
Qualifying Education

About this data

- Denominator: all active registrants as of December 31 in each year
- Numerator: PTs with each "Country of qualifying education"

India is top country of education outside Canada and had the most growth

Countries other than Canada where PTs received their qualifying education



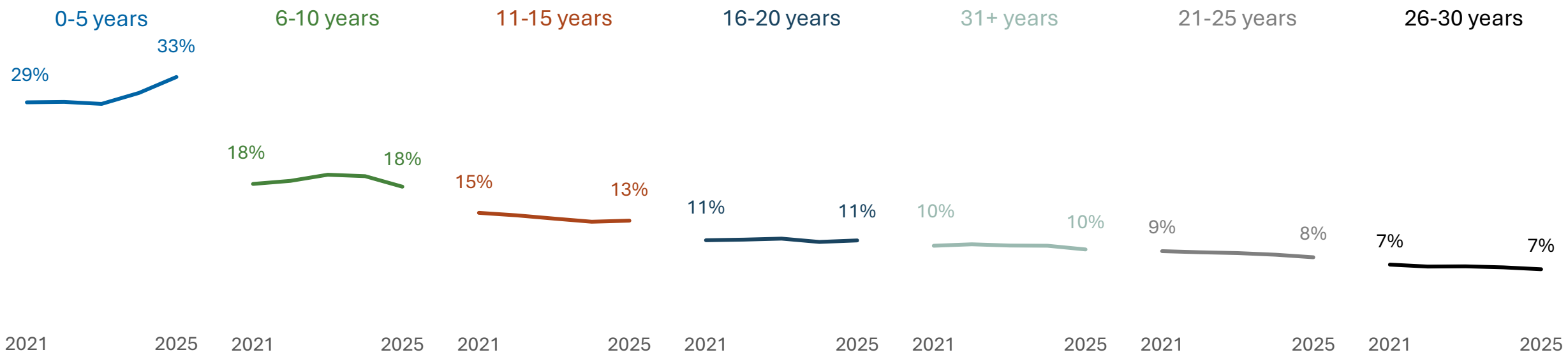
Years in Practice in Ontario

1 in 3 physiotherapists have been registered for 5 years or less

About this data

- Includes all active registrants as of December 31 in each year
- Years in practice calculated from initial registration date to December 31 of each snapshot year
- *Correction:* In last year's data, there was a calculation error which made it appear that the growth in the "0-5 Years" cohort was larger than it was

Number of years registered in Ontario



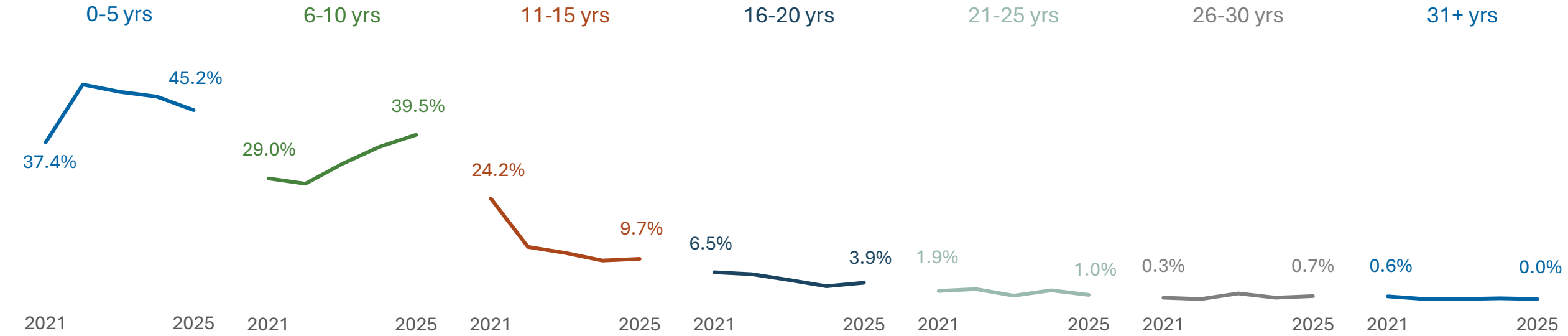
Previous Experience Prior to Moving to Canada

Almost half of physiotherapists educated outside Canada graduated less than 5 years before registering in Ontario

About this data

- Includes those who registered between January 1 and December 31 in each year, whose country of education is outside Canada
- Records with missing or unusable data are excluded from the denominator
- Years since graduate calculated from Graduation Year to Registration Year

Number of years from graduation to registering in Ontario

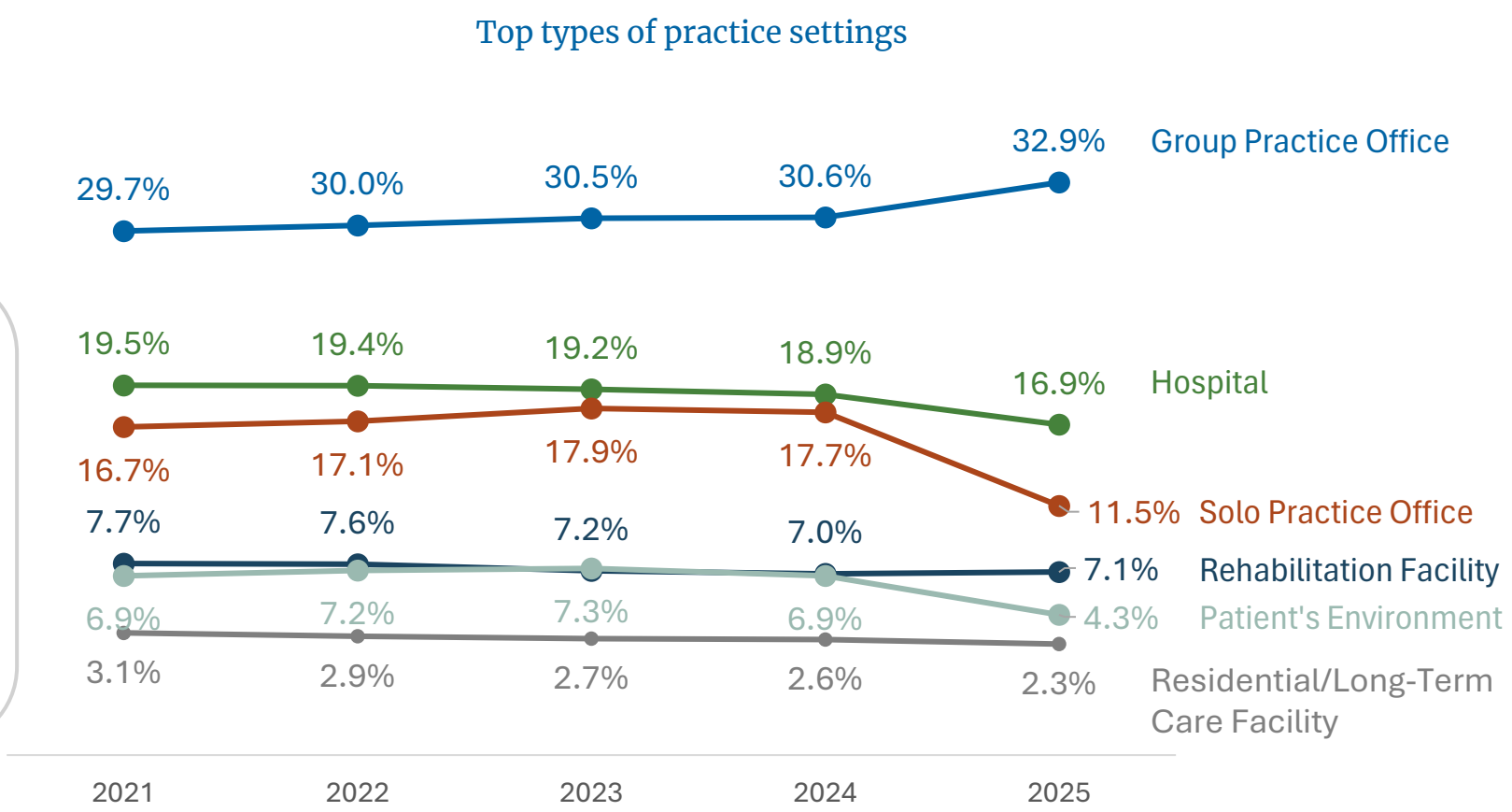


Where PTs Practice

Group private practice and hospital have been consistently the top two practice settings

About this data

- Based on active primary worksite records as of December 31 in each year
- Denominator: total active PTs registered as of December 31 in each year
- In 2025, some changes were made to the response options. The 2025 categories have been mapped to historical categories to allow for comparison across all five years.



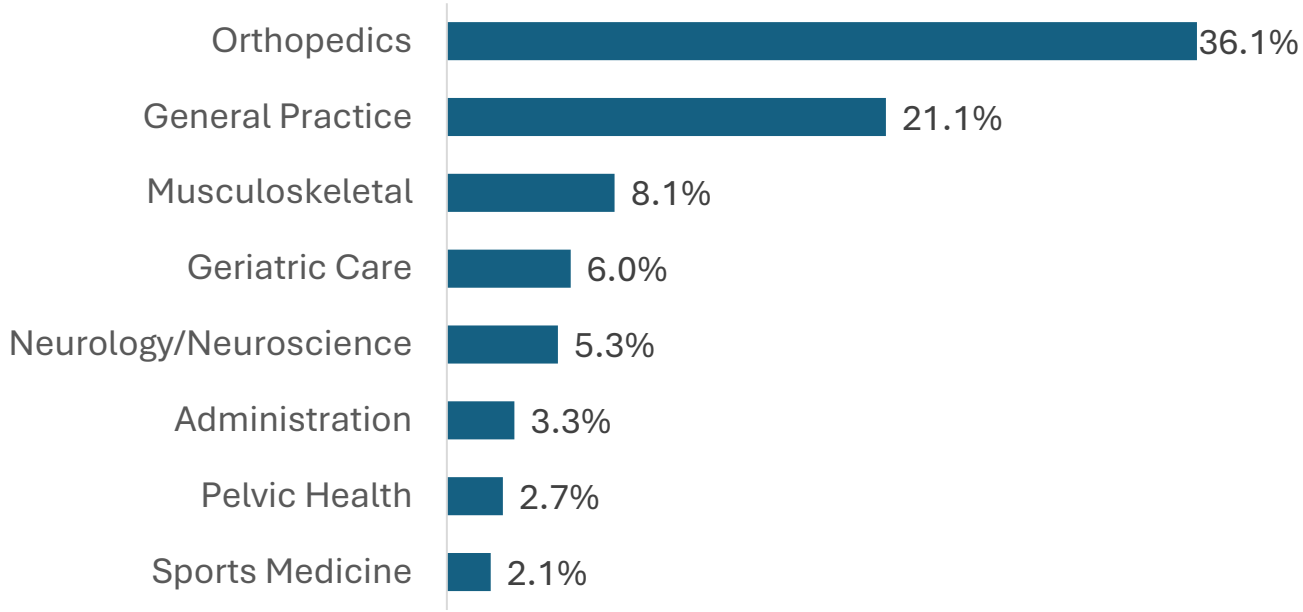
Area of Practice

Almost 4 in 10 PTs work in Orthopedics

About this data

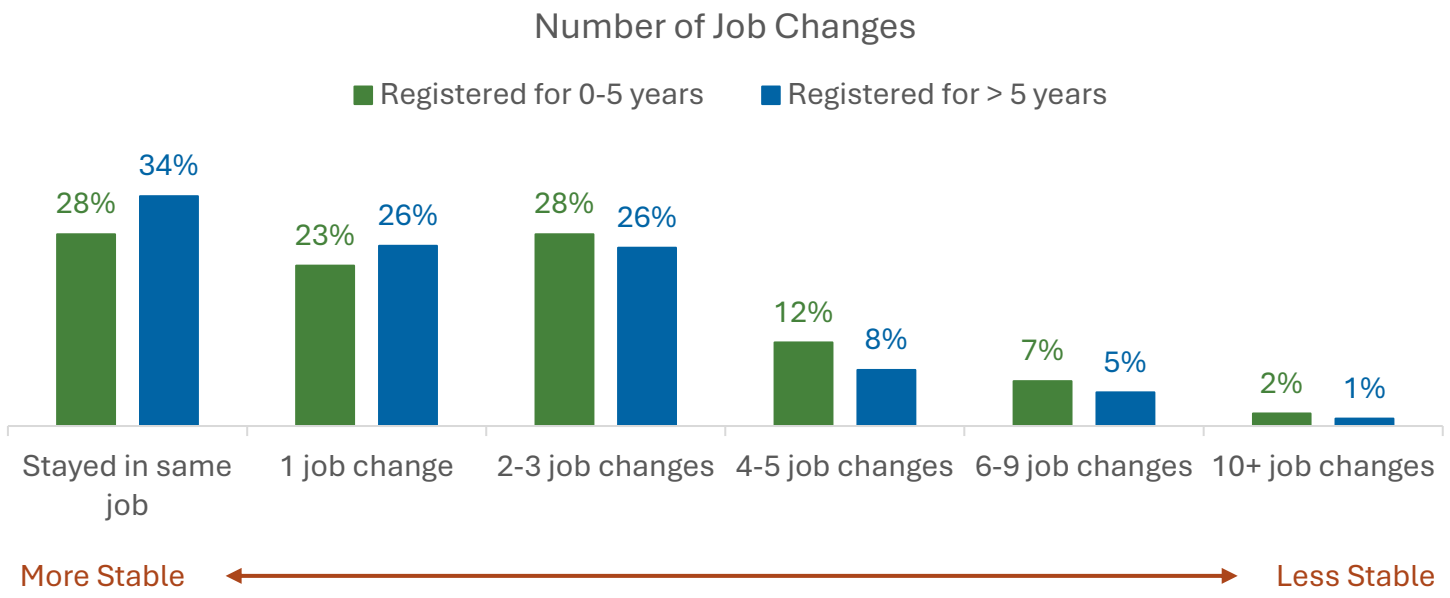
- Includes primary worksite records as of December 31, 2025
- Additional Areas of Practice categories with proportions less than 2% are not shown in the chart
- In 2025, the response categories went through significant changes, therefore comparison with data from previous years is not possible, but we will show change over time in future years

Most Common Areas of Practice



Employment Stability

Established PTs experience more stable employment than newer PTs



About this data

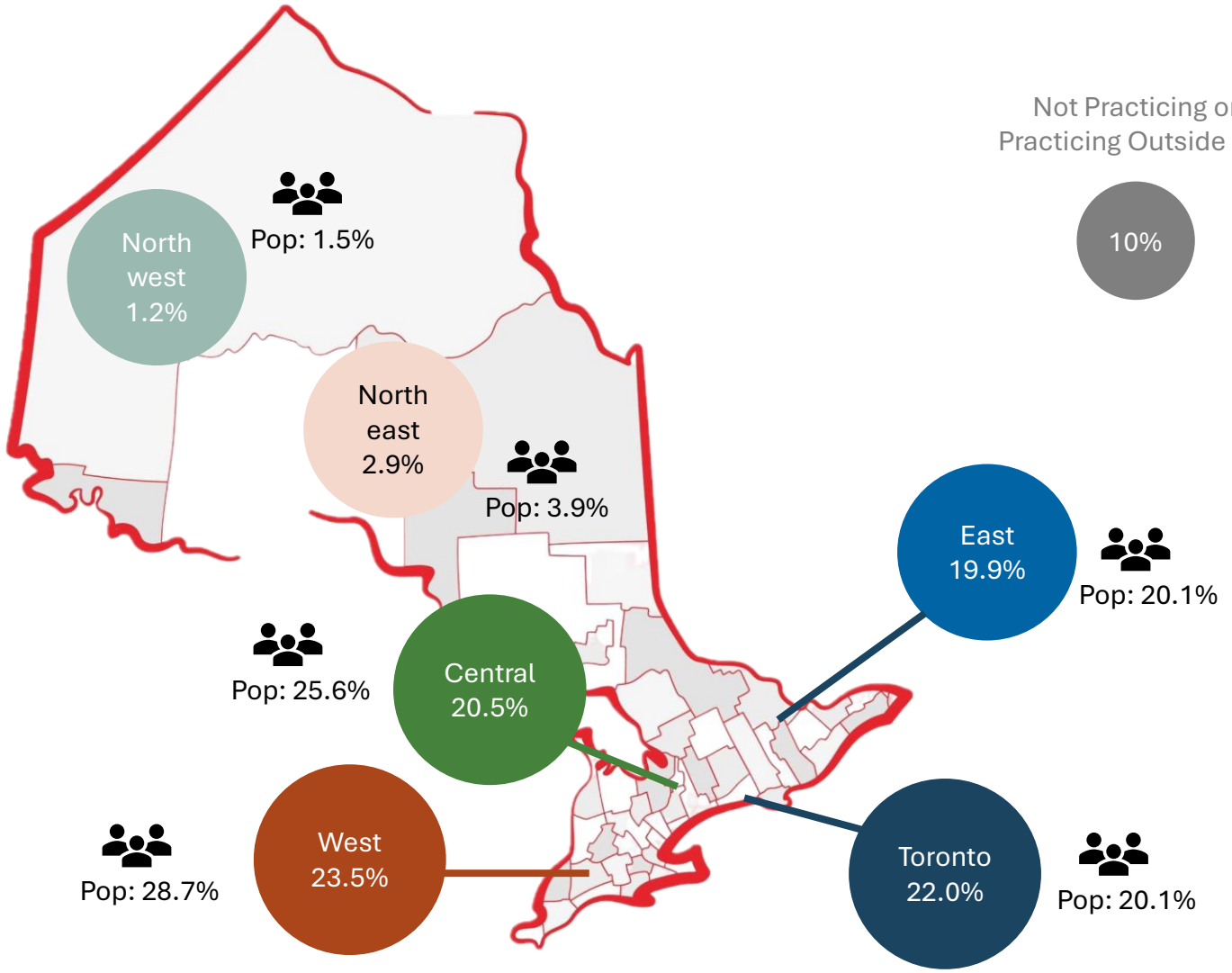
- Denominator: active registrants as of December 31, 2025 who had at least one worksite on record between January 1, 2021 and December 31, 2025
- Determination of job changes based on all active employment records between January 1, 2021 and December 31, 2025
- We use the number of worksite records as a proxy for job changes. A PT with one active worksite had 0 job changes, a PT with two active worksites had 1 job change, and so on. There are two limitations to note about this approach:
  - Some worksites are concurrent, so the presence of multiple worksite records does not always indicate a PT has changed jobs
  - Worksite records are based on work location, not employer. A change in worksite does not always indicate a change in employment
- The analytical method used this year differs from the method from last year, therefore the data from last year should not be used for direct comparison with this year's data

Geographic Distribution

All regions *except* Toronto are under-served

About this data

- Denominator: all active registrants as of December 31, 2025
- Practice region based on postal code of a PT's primary employment record as of December 31, 2025
- Population data obtained from Ontario Health regional pages on August 14, 2026



Data analyzed but not presented

Proportion of physiotherapists who provide virtual care	We only have data for 2024 and 2025. A definition for “virtual care” was added during data collection in 2025. Available data does not allow an accurate analysis of change over time.
Languages spoken in practice	We have data about languages spoken in practice among physiotherapists. It would be helpful to compare this data to languages spoken in Ontario, however the last year for which census data is available is 2016, which makes the comparison less useful. We will include this analysis once data from 2026 data is available.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

Motion No.: 12.0

Board Meeting
September 28-29, 2026

Agenda #12.0: FY2026 Audited Financial Statements

It is moved by

_____,

and seconded by

_____,

that:

The Board approves the Risk, Audit and Finance Committee recommendation to approve the 2025-2026 Audited Financial Statements ending March 31, 2026.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 12.0

BOARD BRIEFING NOTE

For Decision

Topic:	FY2026 Audited Financial Statements
Public Interest Rationale:	Financial management is important to ensure the College has the resources required to fulfill its statutory and regulatory duties.
Strategic Alignment:	*Performance & Accountability:* The audit of the College's financial records occurs annually by an extern audit firm and assesses the reliability of the College's financial statements.
Submitted By:	Mary Catalfo, Director of Finance
Attachments:	Appendix A: Audit Findings (incl. Adjusting Entries & Trial Balance) Appendix B: Draft Audited Financial Statements

Issue

- The Board is provided with the Auditor's report for the draft audited financial statements for FY2025, covering the period of April 1, 2025 to March 31, 2026, along with a recommendation from the Risk, Audit, and Finance Committee (RAFC) to accept the audited financial statements.

Decision Sought

- The Board is asked whether it approves the recommendation from the RAFC to approve the audited financial statements for the year ending March 31, 2026.

Background

- An external financial audit must be completed annually to comply with Canada Revenue Agency reporting guidelines and College By-laws.
- The Risk, Audit, and Finance Committee (RAFC) serves as the College's Audit Committee and provide oversight of the audit on behalf of the Board.
- The audit is conducted by an external auditor that is appointed by the Board annually.
- The FY2026 audit was conducted by Hilborn LLP.

Current Status and Analysis

The Auditor's Report

- Given the independent nature of the auditor's role and report, this briefing note will provide only a high-level overview of the appended materials recognizing that Hilborn LLP will present their findings directly to the Board.

- The draft materials presented to the Board include: Draft Audited Financial Statements; Draft Trial Balance; Draft Adjusting Journal Entries.

Summary of Draft Financial Statements

- Following the audit process, the draft financial statements present a surplus of $763,604 for FY2026.
    - This differs from the draft unaudited financial statements provided to the Board previously which estimated the surplus at $802,139 for a difference of $38,535.
    - This change resulted from an adjustment to the accruals for Complaints and Discipline, based on information that becomes available only after the audit begins, as information is gathered between mid May and mid July. A similar adjustment is expected to recur annually, following the conclusion of each audit.
- The College's operating reserve (unrestricted net assets) is presented as $6,163,771 or the equivalent of more than 7 months of operating expenses.

Risk, Audit, and Finance Committee

- The RAFC met with the Auditor at their August 2026 meeting to review the draft financial statements.
    - This meeting included an opportunity for the RAFC to meet with the Auditor without staff present.
- Following review of the draft financial statements and an opportunity to ask the Auditor questions, the RAFC passed the following motion:
    - *The Risk, Audit, and Finance Committee recommends the Board of Directors receives and accepts the audited financial statements for the fiscal year ending March 31, 2026.*

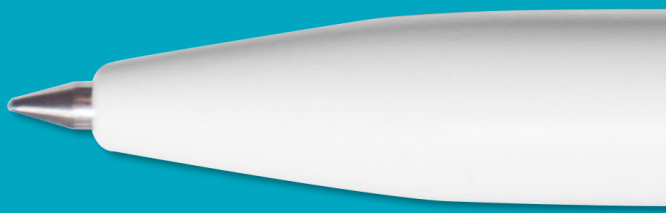
Next Steps

- Following the acceptance of the audited financial statements, the College will submit the required documentation to the Canada Revenue Agency.

Questions for the Board

- Are there any questions about the draft audited financial statements?

HILBORN



College of Physiotherapists of Ontario

AUDIT FINDINGS COMMUNICATION
FOR THE YEAR ENDED

March 31, 2026

YOUR CLIENT SERVICE TEAM

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

Caroline Lee, CPA
Senior Manager (Data Analytics)
clee@hilbornca.com

Cassidy Johnson, CPA
Manager
cjohnson@hilbornca.com

Amrit Bhandal, CPA
Senior Associate
abhandal@hilbornca.com

Laura Bonifaz
Associate
lbonifaz@hilbornca.com

"We are committed to audit quality and exceptional client service."

Executive Summary

INDEPENDENCE

We last communicated our independence to you through our Audit Plan Communication dated May 4, 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.

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 4, 2026. We ask management to sign and return this letter to us before we issue the auditor's report.

CHANGES FROM THE AUDIT PLAN

Our audit approach was consistent with the approach communicated to you in our Audit Plan Communication dated May 4, 2026.

Final materiality is consistent with preliminary materiality set at $350,000.

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	HILBORN'S RESPONSE AND VIEWS
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.	• 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.
Management is responsible for the accounting estimates included in the financial statements. Estimates and the related judgements and assumptions are based on managements knowledge of the business and past experience about current and future events. The significant accounting estimates include: • Complaints and discipline	• 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 as a whole.

Significant Qualitative Aspects of the College's Accounting Practices

ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND FINANCIAL STATEMENT DISCLOSURES	HILBORN'S RESPONSE AND VIEWS
Management is responsible for disclosures made within the financial statements, including the notes to the financial statements.	• 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.

Data Analytics Results

DUPLICATE DETECTION TEST

The objective is to identify duplicate payments which can be indicative of management override of controls, deficiencies in internal controls, error, or fraud.

We performed duplicate detection testing on payments made to vendors using the Transaction List by Date for the period from April 1, 2025 to March 31, 2026. We identified duplicate invoice numbers and inquired with management. We obtained explanation from management and noted the following: 1) duplicate invoice numbers may occur when an invoice includes multiple components, such as different patient charts or exam item writing and review activities and 2) three duplicate payments were made to examiners. Management confirmed that the three examiners will be participating in the October 2026 exam. As such, the College will issue supplier credits and apply them to the examiners' next payments. The College has communicated this to each examiner. Additionally, the College has subsequently implemented a new review control to prevent duplicate payments from occurring.

Our testing did not identify any instances of management override of controls.

PAYEE SUMMARIZATION

The objective is to identify significant variances, trends, and unusual patterns in payments to vendors.

We looked at the top 25 vendors in fiscal 2026 for any significant variances, trends, and unusual payment patterns to these vendors. We did not identify any unusual activities without explanations. Our testing did not identify any instances of management override of controls, deficiencies in internal controls, errors, or fraud.

GENERAL LEDGER ANALYSIS

The objective is to identify anomalies, outliers, and transactions with higher risk characteristics in the general ledger.

We looked at the following general ledger transactions: Debit transactions in revenue accounts, credit transactions in expense accounts, transactions with round numbers, transactions with missing descriptions and transactions posted on weekends. We did not identify any anomalies or outliers. Our testing did not identify any instances of management override of controls, deficiencies in internal controls, errors, or fraud.

Data Analytics Results

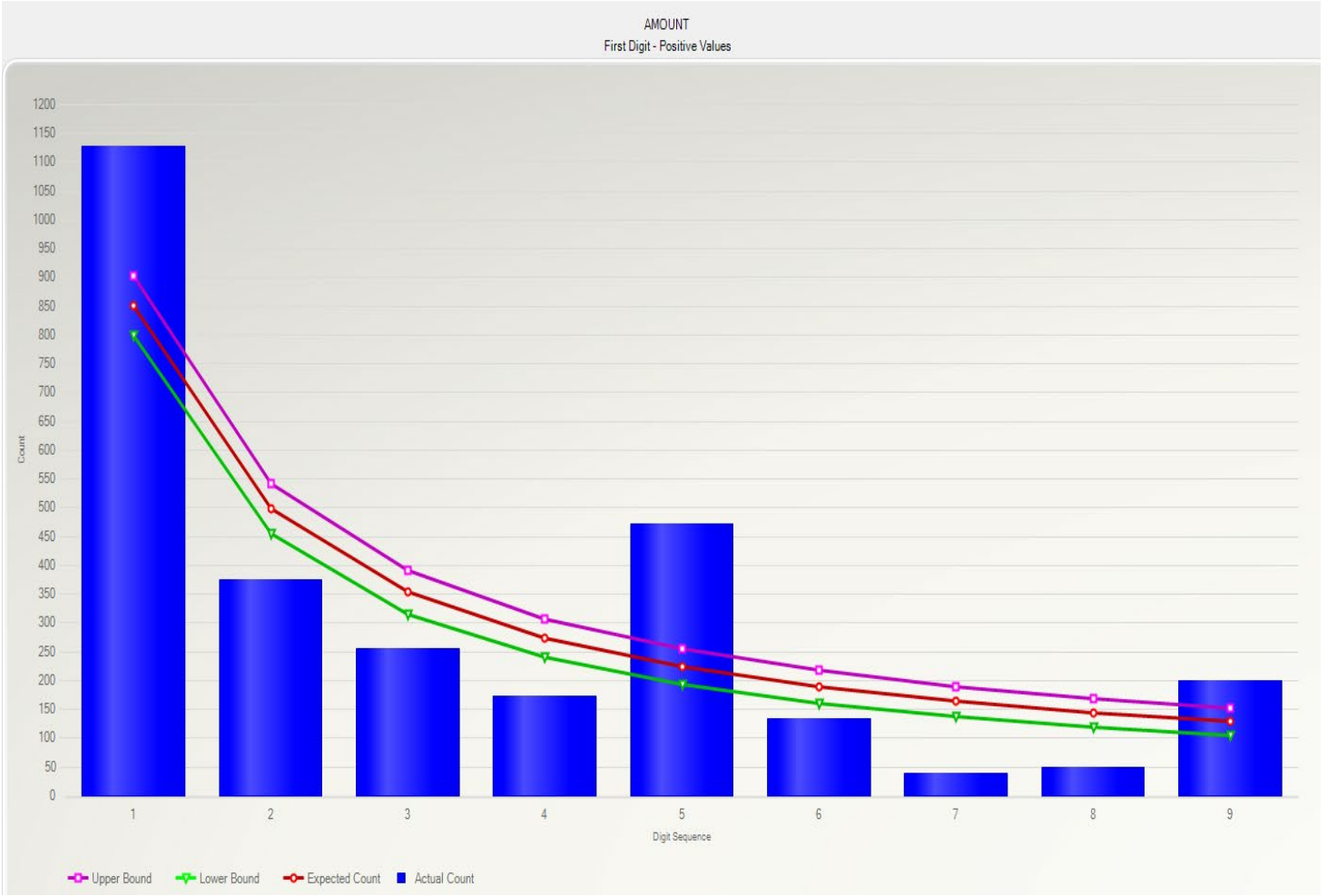
BENFORD'S LAW CONFORMITY

The objective is to assess conformity of the disbursements with Benford's Law. Benford's law describes the distribution of leading digits of numbers in naturally occurring datasets. Deviations from this distribution, particularly when the actual frequency of certain digits exceeds the expected frequency, could be indicative of manipulations in the data through management override of controls, deficiencies in controls, error or fraud.

We analyzed payments from April 1, 2025 to March 31, 2026 and assessed whether they conform to the expected distribution pattern. If the actual number of payments was 10% higher than the expectation under Benford's law, we investigated the variance. A deviation greater than 10% was identified for leading digits 1, 5 and 9. Upon review, this was attributable to OCE examiner exam fees of $1,464 and $927.75 and the QA assessor training fee of $54.

For the remaining leading digits (2, 3, 4, 6, 7 and 8) the number of payments were lower than expected. While this represents a deviation from the expected distribution, such shortfalls do not, in isolation, indicate anomalies.

Our testing did not identify any instances of management override of controls, deficiencies in internal control, errors or fraud.



Other Significant Matters

SIGNIFICANT MATTER	DISCUSSION
Summary of uncorrected misstatements	We did not identify any misstatements that remain uncorrected in the financial statements.
Corrected misstatements	During the audit, management and Hilborn LLP worked collaboratively to identify adjustments to the financial statements (see Appendix A).

Other Significant Matters

SIGNIFICANT MATTER	DISCUSSION
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 Risk, Audit and Finance Committee and Board of Directors 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 related party transactions or balances.
Subsequent events	No subsequent events, which would impact the financial statements, have come to our attention.

APPENDIX A

College of Physiotherapists of Ontario

Year End: March 31, 2026
Adjusting Journal Entries
Date: 4/1/2025 To 3/31/2026

Number	Date	Name	Account No	Debit	Credit
1	3/31/2026	Computer equipment	1301		106,035.24
1	3/31/2026	Computer Software	1302	106,035.24	
		To reclassify computer equipment disposals from computer software GL account (intangibles) to computer equipment GL account (capital assets).			
2	3/31/2026	Accounts Payable	2000		120.63
2	3/31/2026	Unrestricted Net Assets	3000	120.63	
		To reconcile opening retained earning balance to agree with prior year ending per final FS.			
3	3/31/2026	C&D accrual	2012		38,535.43
3	3/31/2026	Professional fees:Legal:C & D Accrual Expense	5756	38,535.43	
		To record complaints and discipline accrual for divisional court case ($20k) and open Discipline/ICRC cases ($18.5k).			
				144,691.30	**144,691.30**

Net Income (Loss) **763,603.56**

We have reviewed, approved and recorded the proposed adjustments summarized in this schedule in our accounting records.

_____

Signed - Craig Roxborough, Registrar and CEO

_____

Signed - Mary Catalfo, Finance Director

College of Physiotherapists of Ontario

DFC2

Year End: March 31, 2026
Trial balance - for client

Account	Prelim	Adj's	Reclass	Rep	Rep 03/25	%Chg
A Cash	**11,578,710.78**	**0.00**	**0.00**	**11,578,710.78**	**10,251,278.50**	13
A. 1 Cash from bank accounts	**11,470,849.29**	**0.00**	**0.00**	**11,470,849.29**	**10,241,881.88**	12
1003 Cash on Hand:CC Clearing - RBC - 100-99	0.00	0.00	**0.00**	0.00	3,654.34	(100)
1005 Cash on Hand:Operating - RBC - 102-953-	794,330.61	0.00	**0.00**	794,330.61	1,093,598.99	(27)
1103 Cash on Hand:Savings - RBC - 100-663-4	10,673,564.97	0.00	**0.00**	10,673,564.97	9,077,985.75	18
NEW3 Virtual Wallet (CAD)	2,953.71	0.00	**0.00**	2,953.71	66,642.80	(96)
A. 2 Cash from investment account	**107,861.49**	**0.00**	**0.00**	**107,861.49**	**9,396.62**	1048
1105 Investments:RBC Investments - cash balar	0.00	0.00	**0.00**	0.00	9,396.62	(100)
1105-0001 RBC Investments - cash balance CAI	103,646.07	0.00	**0.00**	103,646.07	0.00	0
1105-0002 RBC Investments - cash balance USI	3,026.69	0.00	**0.00**	3,026.69	0.00	0
1105-0002FX RBC Investments - Cash Balance	1,188.73	0.00	**0.00**	1,188.73	0.00	0
B Investments	**5,685,055.40**	**0.00**	**0.00**	**5,685,055.40**	**5,624,830.24**	1
B. 1 Investments - Short Term	**2,130,702.08**	**0.00**	**0.00**	**2,130,702.08**	**968,177.56**	120
1102 Investments:Investments - Short Term	0.00	0.00	**0.00**	0.00	954,046.16	(100)
1106 Investments:Accrued Interest - Short Term	0.00	0.00	**0.00**	0.00	14,131.40	(100)
1102-0001 Investments - Short Term CAD	1,354,654.02	0.00	**0.00**	1,354,654.02	0.00	0
1102-0002 Market Securities - CAD	420,858.27	0.00	**0.00**	420,858.27	0.00	0
1102-0003 Market Securities - USD	188,448.19	0.00	**0.00**	188,448.19	0.00	0
1106-0001 Accrued Interest - Short Term CAD	105,210.98	0.00	**0.00**	105,210.98	0.00	0
1106-0002 Accrued Gain / Loss Market Securitie	(4,495.96)	0.00	**0.00**	(4,495.96)	0.00	0
1106-0003 Accrued Gain / Loss Market Securitie	(5,734.30)	0.00	**0.00**	(5,734.30)	0.00	0
1102-0003FX Market Securities - USD FX adj	74,013.03	0.00	**0.00**	74,013.03	0.00	0
1106-0003FX Accrued Gain / Loss Market Secur	(2,252.15)	0.00	**0.00**	(2,252.15)	0.00	0
B. 2 Investments - Long Term	**3,554,353.32**	**0.00**	**0.00**	**3,554,353.32**	**4,656,652.68**	(24)
1104 Investments:Investments - Long Term	3,400,402.21	0.00	**0.00**	3,400,402.21	4,486,924.56	(24)
1107 Investments:Accrued interest - Long Term	153,951.11	0.00	**0.00**	153,951.11	169,728.12	(9)
C Accounts Receivable	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	0
1200 Accounts Receivable	57,333.30	0.00	**0.00**	57,333.30	0.00	0
1201 Allowance for Doubtful Accounts	(5,300.49)	0.00	**0.00**	(5,300.49)	0.00	0
1206 Accrued Receivable	(52,032.81)	0.00	**0.00**	(52,032.81)	0.00	0
E Prepaid expenses	**182,390.90**	**0.00**	**0.00**	**182,390.90**	**305,468.50**	(40)
1400 Prepaid Expenses	5,364.42	0.00	**0.00**	5,364.42	0.00	0
1401 Prepaid Expenses:Prepaid Software	25,682.74	0.00	**0.00**	25,682.74	32,831.92	(22)
1403 Prepaid Expenses:Prepaid IT services	0.01	0.00	**0.00**	0.01	3,121.63	(100)
1405 Prepaid Expenses:Prepaid Insurance	9,892.53	0.00	**0.00**	9,892.53	5,515.29	79
1406 Prepaid Expenses:Prepaid Membership	11,527.05	0.00	**0.00**	11,527.05	191,937.06	(94)
1408 Prepaid staff development	7,496.20	0.00	**0.00**	7,496.20	0.00	0
1410 Prepaid meetings	1,351.30	0.00	**0.00**	1,351.30	0.00	0
1411 Prepaid Expenses:Prepaid Rent	15,074.20	0.00	**0.00**	15,074.20	30,803.80	(51)
1412 Prepaid OCE	106,002.45	0.00	**0.00**	106,002.45	41,258.80	157
K Capital assets	**199,390.01**	**(106,035.24)**	**0.00**	**93,354.77**	**190,706.63**	(51)
K. 1. A Furniture & Fixtures	**354,465.38**	**0.00**	**0.00**	**354,465.38**	**377,049.09**	(6)
1310 Furniture and Equipment	354,465.38	0.00	**0.00**	354,465.38	377,049.09	(6)

College of Physiotherapists of Ontario

Year End: March 31, 2026
Trial balance - for client

Account	Prelim	Adj's	Reclass	Rep	Rep 03/25	%Chg
K. 1. B Accumulated Amortization - Furniture	**(354,465.38)**	**0.00**	**0.00**	**(354,465.38)**	**(376,517.17)**	(6)
1312 Furniture & Equipment -Acc Dep	(354,465.38)	0.00	**0.00**	(354,465.38)	(376,517.17)	(6)
K. 2. A Computer	**164,555.86**	**(106,035.24)**	**0.00**	**58,520.62**	**164,869.28**	(65)
1301 Computer equipment	164,555.86	(106,035.24)	**0.00**	58,520.62	164,869.28	(65)
K. 2. B Accumulated amortization - Computer	**(51,133.19)**	**0.00**	**0.00**	**(51,133.19)**	**(140,945.39)**	(64)
1305 Computer equipment - Acc dep	(51,133.19)	0.00	**0.00**	(51,133.19)	(140,945.39)	(64)
K. 3. A Leasehold Improvements	**793,263.20**	**0.00**	**0.00**	**793,263.20**	**793,263.20**	0
1320 Leasehold Improvements	793,263.20	0.00	**0.00**	793,263.20	793,263.20	0
K. 3. B Accumulated amortization - Leasehol	**(707,295.86)**	**0.00**	**0.00**	**(707,295.86)**	**(627,012.38)**	13
1322 Leasehold Improvments -Acc dep	(707,295.86)	0.00	**0.00**	(707,295.86)	(627,012.38)	13
M Intangible assets	**(106,035.24)**	**106,035.24**	**0.00**	**0.00**	**0.00**	0
M. 1 Intangible assets - cost	**4,704.76**	**106,035.24**	**0.00**	**110,740.00**	**110,740.00**	0
1302 Computer Software	4,704.76	106,035.24	**0.00**	110,740.00	110,740.00	0
M. 2 Ingangible assets - accumulated amortiz	**(110,740.00)**	**0.00**	**0.00**	**(110,740.00)**	**(110,740.00)**	0
1306 Computer Software - Acc Dep	(110,740.00)	0.00	**0.00**	(110,740.00)	(110,740.00)	0
BB Accounts payable and accrued liabilities	**(957,273.45)**	**(38,656.06)**	**0.00**	**(995,929.51)**	**(1,198,574.99)**	(17)
BB. 1 Accounts payable	**(957,273.45)**	**(38,656.06)**	**0.00**	**(995,929.51)**	**(1,198,574.99)**	(17)
2000 Accounts Payable	(294,450.22)	(120.63)	**0.00**	(294,570.85)	(409,974.22)	(28)
2001 RBC VISA 9421/4129	0.00	0.00	**0.00**	0.00	(1,893.77)	(100)
2003 RBC VISA 2808/2195	0.00	0.00	**0.00**	0.00	(32,159.22)	(100)
2004 RBC VISA 9044/3707	0.00	0.00	**0.00**	0.00	(2,430.35)	(100)
2010 Accrued Liabilities	(359,424.40)	0.00	**0.00**	(359,424.40)	(300,412.67)	20
2011 Vacation Accrual	(175,804.58)	0.00	**0.00**	(175,804.58)	(243,378.48)	(28)
2012 C&D accrual	(78,205.77)	(38,535.43)	**0.00**	(116,741.20)	(191,591.00)	(39)
2000-01 VISA Corporate Credit Card (All)	(49,388.48)	0.00	**0.00**	(49,388.48)	(16,735.28)	195
CC Deferred revenue	**(9,186,457.88)**	**0.00**	**0.00**	**(9,186,457.88)**	**(8,553,080.58)**	7
2102 Deferred Revenue:Deferred Registration F	(7,760,444.60)	0.00	**0.00**	(7,760,444.60)	(7,393,826.93)	5
2108 Deferred Revenue:Deferred Registration F	(1,383,745.00)	0.00	**0.00**	(1,383,745.00)	(1,118,547.50)	24
2110 Deferred Revenue:Banked refunds	(42,268.28)	0.00	**0.00**	(42,268.28)	(40,706.15)	4
EE Lease Incentives	**(29,366.38)**	**0.00**	**0.00**	**(29,366.38)**	**(56,473.78)**	(48)
2125 Deferred Rent - Tenant Incentiv	(29,366.38)	0.00	**0.00**	(29,366.38)	(56,473.78)	(48)
TT Net assets	**(6,564,275.15)**	**120.63**	**0.00**	**(6,564,154.52)**	**(5,968,898.00)**	10
TT. 1 Unrestricted Net Assets	**(5,330,042.15)**	**120.63**	**0.00**	**(5,329,921.52)**	**(4,660,809.00)**	14
3000 Unrestricted Net Assets	(5,330,042.15)	120.63	**0.00**	(5,329,921.52)	(4,660,809.00)	14
TT. 2 Operational Reserves	**(1,100,000.00)**	**0.00**	**0.00**	**(1,100,000.00)**	**(1,100,000.00)**	0
3011 Restricted Reserves:Contingency Reserve	(1,000,000.00)	0.00	**0.00**	(1,000,000.00)	(1,000,000.00)	0
3012 Restricted Reserves:Fee Stab / Sex Abuse	(100,000.00)	0.00	**0.00**	(100,000.00)	(100,000.00)	0
TT. 3 Invested in capital assets	**(134,233.00)**	**0.00**	**0.00**	**(134,233.00)**	**(208,089.00)**	(35)

College of Physiotherapists of Ontario

Year End: March 31, 2026
Trial balance - for client

Account	Prelim	Adj's	Reclass	Rep	Rep 03/25	%Chg
3001 Invested in Capital Assets	(134,233.00)	0.00	**0.00**	(134,233.00)	(208,089.00)	(35)
100 Revenue	**(11,392,766.67)**	**0.00**	**0.00**	**(11,392,766.67)**	**(10,461,596.35)**	9
100. 1 Registration fees	**(8,483,451.74)**	**0.00**	**0.00**	**(8,483,451.74)**	**(7,951,848.47)**	7
4007 Registration Fees:Registration fee credits	689.13	0.00	**0.00**	689.13	34,559.89	(98)
4011 Registration Fees:Independent Practice - $	(7,406,786.92)	0.00	**0.00**	(7,406,786.92)	(6,985,817.87)	6
4012 Registration Fees:Independent Practice - F	(450,086.86)	0.00	**0.00**	(450,086.86)	(471,417.31)	(5)
4013 Registration Fees:Prof Corp Fees $283	(149,161.00)	0.00	**0.00**	(149,161.00)	(122,389.00)	22
4014 Registration Fees:Provisional Practice Fee	(106,250.00)	0.00	**0.00**	(106,250.00)	(82,620.00)	29
4015 Admin Fees:Application Fees $114	(252,168.00)	0.00	**0.00**	(252,168.00)	(238,899.18)	6
4016 Admin Fees:Letter of Prof Stand / NSF $56	(22,560.23)	0.00	**0.00**	(22,560.23)	(17,956.00)	26
4017 Admin Fees:Wall Certificates $28	(6,032.00)	0.00	**0.00**	(6,032.00)	(4,711.00)	28
4018 Admin Fees:Late Fees $254	(4,494.86)	0.00	**0.00**	(4,494.86)	(4,064.00)	11
4019 Admin Fees:Prof Corp Application $774	(86,601.00)	0.00	**0.00**	(86,601.00)	(58,195.00)	49
4021 Registration Fees:Misc Fee $113 and $30	0.00	0.00	**0.00**	0.00	(339.00)	(100)
100. 2 Examination fees	**(2,417,372.50)**	**0.00**	**0.00**	**(2,417,372.50)**	**(1,996,846.50)**	21
4033 ETP Assessment Fees:Reg Com - OCE Fe	(2,417,372.50)	0.00	**0.00**	(2,417,372.50)	(1,996,846.50)	21
100. 4 Investment income	**(352,742.43)**	**0.00**	**0.00**	**(352,742.43)**	**(347,251.38)**	2
4002 Interest Income	(362,972.69)	0.00	**0.00**	(362,972.69)	(347,251.38)	5
4005 Unrealized Gain / Loss on investments	10,230.26	0.00	**0.00**	10,230.26	0.00	0
100. 5 Rental sublease	**(139,200.00)**	**0.00**	**0.00**	**(139,200.00)**	**(133,400.00)**	4
4023 Miscellaneous Income:Sublease Income	(139,200.00)	0.00	**0.00**	(139,200.00)	(133,400.00)	4
100. 6 Contribution revenue	**0.00**	**0.00**	**0.00**	**0.00**	**(32,250.00)**	(100)
NEW4 Contribution funding	0.00	0.00	**0.00**	0.00	(32,250.00)	(100)
400 Expenses	**10,590,627.68**	**38,535.43**	**0.00**	**10,629,163.11**	**9,866,339.83**	8
400. 1 Salaries	**5,780,324.54**	**0.00**	**0.00**	**5,780,324.54**	**5,621,626.77**	3
5901 Staffing:Salaries	4,861,999.14	0.00	**0.00**	4,861,999.14	4,602,272.35	6
5902 Staffing:Employer Benefits	232,826.09	0.00	**0.00**	232,826.09	220,911.95	5
5903 Staffing:Employer RRSP Contribution	276,496.15	0.00	**0.00**	276,496.15	229,145.71	21
5904 Staffing:Consultant fees	20,193.47	0.00	**0.00**	20,193.47	105,296.77	(81)
5905 Staffing:Staff Development	58,278.02	0.00	**0.00**	58,278.02	57,691.68	1
5906 Staffing:Recruitment	1,103.95	0.00	**0.00**	1,103.95	24,637.60	(96)
5907 Staffing:Staff Recognition	36,948.43	0.00	**0.00**	36,948.43	38,369.38	(4)
5911 Staffing:CPP - Canadian Pension Plan	195,812.48	0.00	**0.00**	195,812.48	181,502.74	8
5912 Staffing:EI - Employment Insurance	70,348.34	0.00	**0.00**	70,348.34	64,383.89	9
5913 Staffing:EHT - Employer Health Tax	85,146.31	0.00	**0.00**	85,146.31	76,582.91	11
5914 Staffing:Vacation Pay Adjustment	(67,573.90)	0.00	**0.00**	(67,573.90)	20,831.79	(424)
5911-01 CPP - Canadian Pension Plan - Board/(	8,746.06	0.00	**0.00**	8,746.06	0.00	0
400. 2 Professional fees	**536,045.65**	**38,535.43**	**0.00**	**574,581.08**	**521,293.10**	10
400. 2. 1 General corporate	**159,162.77**	**0.00**	**0.00**	**159,162.77**	**151,366.04**	5
5700 Professional fees	22,600.00	0.00	**0.00**	22,600.00	282.50	7900
5701 Professional fees:Audit	18,080.00	0.00	**0.00**	18,080.00	26,613.00	(32)
5705 Profl fees:Professional Serv - Other	87,104.66	0.00	**0.00**	87,104.66	29,238.13	198
5706 Undercover patient fees	431.90	0.00	**0.00**	431.90	290.03	49

College of Physiotherapists of Ontario

Year End: March 31, 2026
Trial balance - for client

Account	Prelim	Adj's	Reclass	Rep	Rep 03/25	%Chg
5751 Professional fees:Legal:Legal - QA	3,819.98	0.00	**0.00**	3,819.98	9,590.89	(60)
5752 Professional fees:Legal:Legal - Registrati	19,197.58	0.00	**0.00**	19,197.58	20,357.52	(6)
5754 Professional fees:Legal:Legal - Council Ad	1,089.32	0.00	**0.00**	1,089.32	26,778.19	(96)
5755 Professional fees:Legal:General Legal	6,296.93	0.00	**0.00**	6,296.93	38,215.78	(84)
5758 Professional fees:Legal:Legal - Practice A	542.40	0.00	**0.00**	542.40	0.00	0
400. 2. 2 Complaints and discipline	**376,882.88**	**38,535.43**	**0.00**	**415,418.31**	**369,927.06**	12
4004 Professional fees:Cost recovery from cost	(15,420.90)	0.00	**0.00**	(15,420.90)	(23,445.08)	(34)
5413 Bad Debt (Reversal of AR set up as cost re	(15,623.06)	0.00	**0.00**	(15,623.06)	45,307.98	(134)
5702 Professional fees:Hearing Expenses	28,967.28	0.00	**0.00**	28,967.28	2,797.44	935
5704 Prof fees: Investigation Services	0.00	0.00	**0.00**	0.00	11,434.19	(100)
5707 Prof fees:Decision writing	57,155.14	0.00	**0.00**	57,155.14	33,027.02	73
5708 Prof fees:Peer / Expert opinions	29,374.00	0.00	**0.00**	29,374.00	15,195.00	93
5711 Prof fees:Investigation Serv:External inve	143,715.82	0.00	**0.00**	143,715.82	95,593.85	50
5712 Prof fees:Investigation Serv:PC - Chart re	6,701.00	0.00	**0.00**	6,701.00	15,497.50	(57)
5714 Prof fees:Investigation Serv:Fees to secur	2,649.57	0.00	**0.00**	2,649.57	1,644.39	61
5716 Prof fees:Investigation Serv:Transcripts	11,211.67	0.00	**0.00**	11,211.67	7,496.28	50
5756 Professional fees:Legal:C & D Accrual Exp	(113,385.23)	38,535.43	**0.00**	(74,849.80)	(10,547.34)	610
5760 Prof fees:Legal:General Counsel	90,103.50	0.00	**0.00**	90,103.50	72,652.25	24
5761 Profl fees:Legal:Independent Legal Advice	49,132.40	0.00	**0.00**	49,132.40	21,688.12	127
5762 Prof fees:Legal:Hearing Counsel	102,301.69	0.00	**0.00**	102,301.69	61,821.75	65
5763 Prof fees:Legal:Court Proceedings & Appe	0.00	0.00	**0.00**	0.00	19,763.71	(100)
400. 4 Administration and office	**545,646.74**	**0.00**	**0.00**	**545,646.74**	**646,022.53**	(16)
5200 Insurance	22,931.56	0.00	**0.00**	22,931.56	20,168.91	14
5300 Networking	5,779.08	0.00	**0.00**	5,779.08	2,449.71	136
5301 Conferences and Travel	18,653.53	0.00	**0.00**	18,653.53	30,828.71	(39)
5403 Office and General:Maintenance & repairs	1,038.11	0.00	**0.00**	1,038.11	1,699.74	(39)
5405 Office and General:Memberships & publica	38,718.65	0.00	**0.00**	38,718.65	38,929.32	(1)
5406 Office and General:CAPR Fees	180,614.56	0.00	**0.00**	180,614.56	254,181.42	(29)
5407 Office and General:Office & kitchen suppli	3,792.17	0.00	**0.00**	3,792.17	8,903.74	(57)
5408 Office and General:Postage & courier	5,761.04	0.00	**0.00**	5,761.04	4,721.53	22
5411 Office and General:Printing, Filing & Stat	8,794.25	0.00	**0.00**	8,794.25	4,045.59	117
5412 Office and General:Telephone & Internet	46,908.22	0.00	**0.00**	46,908.22	38,206.68	23
5502 Regulatory Effectiveness:Strategic Operati	109,607.84	0.00	**0.00**	109,607.84	52,536.30	109
5503 Regulatory Effectiveness:Council Educatio	22,939.38	0.00	**0.00**	22,939.38	10,744.63	113
5504 Regulatory Effectiveness:Elections	3,700.00	0.00	**0.00**	3,700.00	3,278.50	13
5505 Regulatory Effectiveness:Policy Developm	14,188.42	0.00	**0.00**	14,188.42	30,598.90	(54)
5513 Governance	146.90	0.00	**0.00**	146.90	240.00	(39)
5605 Communications:Translation Services	13,653.23	0.00	**0.00**	13,653.23	27,058.85	(50)
5620 Communications:Print Communication	2,111.14	0.00	**0.00**	2,111.14	0.00	0
5621 Communications:Online Communication	39,109.93	0.00	**0.00**	39,109.93	114,075.79	(66)
5622 Communications:In-Person Communicatio	8,735.55	0.00	**0.00**	8,735.55	3,336.69	162
5709 Registration - Other	0.00	0.00	**0.00**	0.00	2.52	(100)
6006 FX gain / loss	(1,536.82)	0.00	**0.00**	(1,536.82)	0.00	0
NEW2 WayPay Inc (CAD)	0.00	0.00	**0.00**	0.00	15.00	(100)
400. 5 Committee fees and expenses	**261,389.84**	**0.00**	**0.00**	**261,389.84**	**232,486.03**	12
400. 5. 1 Council and committees	**174,534.53**	**0.00**	**0.00**	**174,534.53**	**160,628.87**	9
5001 Committee Per Diem:Chairs Education - pe	9,327.35	0.00	**0.00**	9,327.35	3,836.25	143
5003 Committee Per Diem:Council - per diem	64,915.25	0.00	**0.00**	64,915.25	51,817.00	25
5006 Committee Per Diem:Executive - per diem	10,821.00	0.00	**0.00**	10,821.00	7,990.25	35

College of Physiotherapists of Ontario

Year End: March 31, 2026
Trial balance - for client

Account	Prelim	Adj's	Reclass	Rep	Rep 03/25	%Chg
5010 Committee Per Diem:Patient Relations - pe	1,176.50	0.00	**0.00**	1,176.50	649.00	81
5011 Committee Per Diem:QA Committee - per	9,837.50	0.00	**0.00**	9,837.50	8,230.75	20
5012 Committee Per Diem:Registration Com. - p	3,847.00	0.00	**0.00**	3,847.00	6,434.75	(40)
5017 Committee Per Diem:Finance Committee -	3,736.00	0.00	**0.00**	3,736.00	6,880.00	(46)
5018 Committee Per Diem:Exam Committee - pe	0.00	0.00	**0.00**	0.00	5,811.00	(100)
5051 Committee Reimbursed Expenses:Chairs E	8,077.95	0.00	**0.00**	8,077.95	8,880.39	(9)
5053 Committee Reimbursed Expenses:Council	53,110.67	0.00	**0.00**	53,110.67	53,513.86	(1)
5056 Committee Reimbursed Expenses:Executiv	9,685.31	0.00	**0.00**	9,685.31	6,345.62	53
5075 Committee Reimbursed Expenses:Finance	0.00	0.00	**0.00**	0.00	240.00	(100)
400. 5. 2 Complaints and discipline	**86,855.31**	**0.00**	**0.00**	**86,855.31**	**71,857.16**	21
5002 Committee Per Diem:ICRC - per diem	52,620.50	0.00	**0.00**	52,620.50	51,173.25	3
5005 Committee Per Diem:Discipline Committee	25,700.69	0.00	**0.00**	25,700.69	9,601.75	168
5052 Committee Reimbursed Expenses:ICRC - (	8,534.12	0.00	**0.00**	8,534.12	11,082.16	(23)
400. 6 Merchant fees	**231,944.86**	**0.00**	**0.00**	**231,944.86**	**234,764.43**	(1)
5402 Office and General:Bank & service charges	231,944.86	0.00	**0.00**	231,944.86	234,764.43	(1)
400.15 Examination costs	**1,737,359.34**	**0.00**	**0.00**	**1,737,359.34**	**1,213,638.20**	43
5831 Programs:Entry to Practice - Projects:OCE	1,203,385.25	0.00	**0.00**	1,203,385.25	805,884.71	49
5832 Programs:Entry to Practice - Projects:OCE	23,701.75	0.00	**0.00**	23,701.75	16,789.55	41
5833 Programs:Entry to Practice - Projects:OCE	0.00	0.00	**0.00**	0.00	1,645.95	(100)
5834 Programs:Entry to Practice - Projects:Exan	5,191.79	0.00	**0.00**	5,191.79	525.00	889
5835 Programs:Entry to Practice - Projects:Exan	346,384.88	0.00	**0.00**	346,384.88	281,785.20	23
5836 Programs:Entry to Practice - Projects:Exan	10,419.41	0.00	**0.00**	10,419.41	0.22	******
5837 Programs:Entry to Practice - Projects:Exan	50,185.37	0.00	**0.00**	50,185.37	35,509.47	41
5838 Programs:Entry to Practice - Projects:Exan	46,818.12	0.00	**0.00**	46,818.12	24,165.05	94
5839 Programs:Entry to Practice - Projects:Exan	3,448.77	0.00	**0.00**	3,448.77	330.93	942
5840 Programs:Entry to Practice - Projects:Exan	47,824.00	0.00	**0.00**	47,824.00	47,002.12	2
400.16 Rent	**572,509.35**	**0.00**	**0.00**	**572,509.35**	**542,336.92**	6
5409 Office and General:Rent	572,509.35	0.00	**0.00**	572,509.35	542,336.92	6
400.18 Amortization	**97,038.44**	**0.00**	**0.00**	**97,038.44**	**115,051.18**	(16)
6001 Amortization	97,038.44	0.00	**0.00**	97,038.44	114,158.25	(15)
6005 Gain/Loss Fixed Assets	0.00	0.00	**0.00**	0.00	892.93	(100)
400.23 Information Management	**517,844.72**	**0.00**	**0.00**	**517,844.72**	**483,039.82**	7
5101 Information Management:IT Hardware	12,798.15	0.00	**0.00**	12,798.15	21,027.91	(39)
5102 Information Management:Software	375,163.40	0.00	**0.00**	375,163.40	184,854.58	103
5103 Information Management:IT Maintenance	0.00	0.00	**0.00**	0.00	12,893.60	(100)
5104 Information Management:IT Database	126,761.55	0.00	**0.00**	126,761.55	254,898.87	(50)
5109 Information Management:IT Implementatio	3,121.62	0.00	**0.00**	3,121.62	9,364.86	(67)
400.25 Programs	**310,524.20**	**0.00**	**0.00**	**310,524.20**	**256,080.85**	21
400.25. 1 Program- Remediation	**24,732.70**	**0.00**	**0.00**	**24,732.70**	**(1,203.84)**	(2154)
4026 Programs:Remediation:Remediation - Disc	(1,072.50)	0.00	**0.00**	(1,072.50)	(12,915.50)	(92)
4027 Programs:Remediation:Remediation - Reg	(3,121.25)	0.00	**0.00**	(3,121.25)	(10,731.71)	(71)
4028 Programs:Remediation:Remediation - ICR(	(36,506.50)	0.00	**0.00**	(36,506.50)	(58,592.19)	(38)
4029 Programs:Remediation:QA Practice Enhan	0.00	0.00	**0.00**	0.00	(828.75)	(100)
5871 Programs:Remediation:QA Practice Enhan	11,720.15	0.00	**0.00**	11,720.15	3,380.00	247
5882 Programs:Remediation:Remediation - ICR(	37,944.51	0.00	**0.00**	37,944.51	52,868.36	(28)

College of Physiotherapists of Ontario

Year End: March 31, 2026
Trial balance - for client

Account	Prelim	Adj's	Reclass	Rep	Rep 03/25	%Chg
5883 Programs:Remediation:Remediation - Reg	4,273.75	0.00	**0.00**	4,273.75	8,853.00	(52)
5884 Programs:Remediation:Remediation - Disc	1,413.75	0.00	**0.00**	1,413.75	8,754.20	(84)
5887 Programs:Remediation:Coach Training	10,080.79	0.00	**0.00**	10,080.79	8,008.75	26
400.25. 2 Program- Jurisprudence	**59,754.00**	**0.00**	**0.00**	**59,754.00**	**70,339.47**	(15)
5802 Programs:Jurisprudence	0.00	0.00	**0.00**	0.00	2,816.01	(100)
5890 Programs:Therapy and Counselling Fund	59,754.00	0.00	**0.00**	59,754.00	67,523.46	(12)
400.25. 3 Program- Quality Management	**226,037.50**	**0.00**	**0.00**	**226,037.50**	**186,945.22**	21
5823 Programs:Quality Program:Assessor Traini	12,634.50	0.00	**0.00**	12,634.50	6,102.09	107
5824 Programs:Quality Program:Assessor Onsit	15,354.00	0.00	**0.00**	15,354.00	13,050.00	18
5825 Programs:Quality Program:Assessor Remc	198,049.00	0.00	**0.00**	198,049.00	167,793.13	18
	0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0**
Net Income (Loss)	**802,138.99**			**763,603.56**	**595,256.52**	**28**

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

_____

Signed - Craig Roxborough, Registrar and CEO

_____

Signed - Mary Catalfo, Finance Director

HILBORN

LISTENERS. THINKERS. DOERS.

375 University Avenue · Suite 301 · Toronto · ON · CA · M5G 2J5 · P416-364-1359 · F416-364-9503 · hilbornca.com

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

FINANCIAL STATEMENTS

MARCH 31, 2026

HILBORN LLP

HILBORN LLP

Independent Auditor's Report

To the Board of Directors of the College of Physiotherapists of Ontario

Opinion

We have audited the financial statements of the College of Physiotherapists of Ontario (the "College"), which comprise the statement of financial position as at March 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 March 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.

The annual report is expected to be made available to us after the date of our auditor’s report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

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.

HILBORN LLP

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 PHYSIOTHERAPISTS OF ONTARIO

Statement of Financial Position

March 31	2026 $	2025 $
ASSETS		
Current assets		
Cash	**11,578,711**	10,251,279
Investments (note 3)	**2,130,702**	968,178
Prepaid expenses	**182,391**	305,469
	13,891,804	11,524,926
Investments (note 3)	**3,554,353**	4,656,653
Capital assets (note 4)	**93,355**	190,707
	3,647,708	4,847,360
	17,539,512	16,372,286
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities (note 5)	**995,928**	1,198,575
Deferred revenue (note 6)	**9,186,458**	8,553,081
	10,182,386	9,751,656
Deferred lease incentives (note 7)	**29,366**	56,474
	10,211,752	9,808,130
NET ASSETS		
Invested in capital assets	**63,989**	134,233
Internally restricted for complaints and discipline (note 8)	**1,000,000**	1,000,000
Internally restricted for sexual abuse therapy (note 9)	**100,000**	100,000
Unrestricted	**6,163,771**	5,329,923
	7,327,760	6,564,156
	17,539,512	16,372,286

The accompanying notes are an integral part of these financial statements

Approved on behalf of the Board of Directors:

Chair

Vice-Chair

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Statement of Operations

Year ended March 31	2026 $	2025 $
Revenues		
Registration fees	**8,483,452**	7,951,848
Examination fees	**2,417,373**	1,996,847
Investment income (note 11)	**352,742**	347,251
Rental sublease (note 13)	**139,200**	133,400
Contribution funding (note 12)	**-**	32,250
	11,392,767	10,461,596
Expenses		
Salaries and benefits (note 12)	**5,780,325**	5,621,627
Examination costs	**1,737,359**	1,213,638
Professional fees (note 10)	**574,581**	521,293
Rent (note 7)	**572,509**	542,337
Administration and office	**545,647**	646,021
Information technology (note 12)	**517,845**	483,040
Programs	**310,524**	256,081
Committee fees and expenses	**261,390**	232,486
Merchant banking fees	**231,945**	234,764
Amortization	**97,038**	115,051
	10,629,163	9,866,338
Excess of revenues over expenses for year	**763,604**	595,258

The accompanying notes are an integral part of these financial statements

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Statement of Changes in Net Assets

Year ended March 31	Invested in capital assets $	Internally restricted for complaints and discipline $	Internally restricted for sexual abuse therapy $	Unrestricted $	2026 Total $
Balance, beginning of year	134,233	1,000,000	100,000	5,329,923	**6,564,156**
Excess of revenues over expenses for year	-	-	-	763,604	**763,604**
Amortization of capital assets	(97,038)	-	-	97,038	**-**
Amortization of deferred lease incentives	27,108	-	-	(27,108)	**-**
Loss on disposal of capital assets	(314)	-	-	314	**-**
Balance, end of year	63,989	1,000,000	100,000	6,163,771	**7,327,760**

	Invested in capital assets $	Internally restricted for complaints and discipline $	Internally restricted for sexual abuse therapy $	Unrestricted $	2025 Total $
Balance, beginning of year	208,089	1,000,000	100,000	4,660,809	5,968,898
Excess of revenues over expenses for year	-	-	-	595,258	595,258
Amortization of capital assets	(114,158)	-	-	114,158	-
Amortization of deferred lease incentives	27,107	-	-	(27,107)	-
Purchase of capital assets	14,088	-	-	(14,088)	-
Loss on disposal of capital assets	(893)	-	-	893	-
Balance, end of year	134,233	1,000,000	100,000	5,329,923	6,564,156

The accompanying notes are an integral part of these financial statements

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Statement of Cash Flows

Year ended March 31	2026 $	2025 $
Cash flows from operating activities		
Excess of revenues over expenses for year	**763,604**	595,258
Adjustments to determine net cash provided by (used in) operating activities		
Contribution funding	**-**	(32,250)
Amortization of capital assets	**97,038**	114,158
Interest capitalized on investments	**(210,028)**	(59,820)
Interest received on investments capitalized in prior years	**59,820**	137,131
Unrealized depreciation in the fair value of investments	**12,482**	-
Amortization of deferred lease incentives	**(27,108)**	(27,107)
Loss on disposal of capital assets	**314**	893
	696,122	728,263
Change in non-cash working capital items		
Decrease in amounts receivable	**-**	31,760
Decrease in prepaid expenses	**123,078**	39,803
Increase (decrease) in accounts payable and accrued liabilities	**(202,647)**	306,264
Increase in deferred revenue	**633,377**	954,456
	1,249,930	2,060,546
Cash flows from investing activities		
Purchase of investments	**(1,421,003)**	(1,569,557)
Proceeds from disposal of investments	**1,498,505**	1,348,406
Purchase of capital assets	**-**	(14,088)
	77,502	(235,239)
Cash flows from financing activities		
Receipt of contribution funding	**-**	32,250
Net change in cash	**1,327,432**	1,857,557
Cash, beginning of year	**10,251,279**	8,393,722
Cash, end of year	**11,578,711**	10,251,279

The accompanying notes are an integral part of these financial statements

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Notes to Financial Statements

March 31, 2026

Nature and description of the organization

The College of Physiotherapists of Ontario (the "College") was incorporated as a non-share capital corporation under the Regulated Health Professions Act, 1991 ("RHPA"). As the regulator and governing body of the physiotherapy profession in Ontario, the major function of the College is to administer the Physiotherapy Act, 1991 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 April 1 to March 31. Registration fees received in advance of the fiscal year to which they relate are recorded as deferred revenue.

Examination fees

Examination fees are recognized as revenue when the examinations are held. Examination fees received in advance of the date the examination is held are recorded as deferred revenue.

Investment income

Investment income is comprised of interest, dividends, realized gains and losses on the sale of investments and the unrealized gains and losses in the fair value of investments measured at year end.

Interest is recognized on an accrual basis and dividends are recorded as revenue when declared. Interest on investments is recognized over the terms of the investments using the effective interest method.

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2026

1. **Significant accounting policies (continued)**

(a) **Revenue recognition (continued)**

Rental sublease

Rental sublease income is earned in connection with sub-lease agreements entered into for the office premises of the College and is recognized as revenue over the term of the respective sub-lease agreement, payable in equal instalments in advance on the first day of each month of the term.

Contributions

The College follows the deferral method of accounting for contributions.

Restricted contributions, including funding received directly or indirectly from the government, are deferred and recognized as revenue in the year in which the related expenses are incurred.

(b) **Investments**

Investments consist of Canadian and U.S. equities and Canadian non-cashable guaranteed investment certificates ("GIC's") and fixed income investments whose term to maturity is greater than three months from date of acquisition. Investments that mature within twelve months from the year-end date and equities are classified as current.

(c) **Capital assets**

The costs of capital assets are capitalized upon meeting the criteria for recognition as a capital asset, otherwise, costs 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

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2026

1. **Significant accounting policies (continued)**

(c) **Capital assets (continued)**

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.

(d) **Deferred lease incentives**

Lease incentives consist of tenant inducements received in cash used to purchase capital assets.

Lease incentives received in connection with original leases are amortized to income on a straight-line basis over the terms of the original leases. Lease incentives received in connection with a re-negotiated lease are amortized to income on a straight-line basis over the period from the expiration date of the original lease to the expiration date of the re-negotiated lease.

(e) **Net assets invested in capital assets**

Net assets invested in capital assets comprises the net book value of capital assets less the unamortized balance of tenant inducements used to purchase capital assets.

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2026

1. **Significant accounting policies (continued)**

(f) **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 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, with the exception of equities quoted in an active market, at amortized cost.

Equities quoted in an active market are subsequently measured at fair value. Changes in fair value are recognized in income in the year in which the changes occur. Fair values are determined by reference to published price quotations in an active market at year end.

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, GIC's and fixed income investments.

Financial assets measured at fair value include equities.

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:

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2026

1. **Significant accounting policies (continued)**

(f) **Financial instruments (continued)**

Impairment (continued)

- 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.

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.

(g) **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 these 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.

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2026

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:

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

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	11,578,711	10,251,279
Investments - GIC's and fixed income	5,014,218	5,624,831
	16,592,929	15,876,110

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.

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2026

2. **Financial instrument risk management (continued)**

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 functional currency of the College is the Canadian dollar.

The College is exposed to currency risk through its investment position in U.S. equities.

Interest rate risk

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

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 exposed to other price risk through its investment position in Canadian and U.S. equities.

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, other than the addition of other currency risk and other price risk as a result of the purchase of Canadian and U.S. equities in the current year.

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2026

3. Investments

	2026 $	2025 $
Current		
GICs and fixed income investments	1,459,865	968,178
Canadian equities	416,362	-
U.S. equities	254,475	-
	2,130,702	968,178
Long-term		
GIC's and fixed income investments	3,554,353	4,656,653
	5,685,055	5,624,831

The current GICs and fixed income investments have effective interest rates ranging from 1.07% to 3.62% (2025 - 0.73% to 1.80%), with maturity dates ranging from April 2026 to March 2027 (2025 - June 2025 to March 2026).

The long-term GICs and fixed income investments have effective interest rates ranging from 2.30% to 4.37% (2025 - 1.05% to 4.37%), with maturity dates randing from April 2027 to July 2030 (2025 - April 2026 to March 2030).

4. Capital assets

	Cost $	Accumulated Amortization $	2026 Net $
Furniture and fixtures	354,465	354,465	-
Computer equipment	58,521	51,133	7,388
Leasehold improvements	793,263	707,296	85,967
	1,206,249	1,112,894	93,355

	Cost $	Accumulated Amortization $	2025 Net $
Furniture and fixtures	377,049	376,517	532
Computer equipment	164,869	140,945	23,924
Leasehold improvements	793,263	627,012	166,251
	1,335,181	1,144,474	190,707

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2026

4. Capital assets (continued)

During the year, capital assets with a net book value of $314 (cost of $128,932 and accumulated amortization of $128,618) were disposed of for no proceeds resulting in a loss on disposal of $314.

During the prior year, capital assets with a net book value of $893 (cost of $24,999 and accumulated amortization of $23,606) were disposed of for no proceeds resulting in a loss on disposal of $893.

5. Accounts payable and accrued liabilities

	2026 $	2025 $
Trade payables and accrued liabilities	879,187	1,006,984
Accrued liabilities - complaints and discipline	116,741	191,591
	995,928	1,198,575

6. Deferred revenue

	2026 $	2025 $
Registration fees	7,802,713	7,434,533
Examination fees	1,383,745	1,118,548
	9,186,458	8,553,081

7. Deferred lease incentives

	Cost $	Accumulated Amortization $	2026 Net $
Tenant inducements	271,073	241,707	29,366

	Cost $	Accumulated Amortization $	2025 Net $
Tenant inducements	271,073	214,599	56,474

Pursuant to the lease agreement for the College's office premises (note 13), lease incentives comprised of tenant inducements, utilized to purchase capital assets, in the amount of $271,073 were received in the year the lease commenced.

Amortization of lease incentives in the amount of $27,108 (2025 - $27,107) was credited to rent in the statement of operations.

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2026

8. **Net assets internally restricted for complaints and discipline**

The College makes best efforts to anticipate the costs associated with complaints and discipline matters based on past experience and current caseload. However, in the event that the College incurs costs beyond the normal scope of such matters, the Board of Directors of the College has internally restricted net assets to fund expenditures related to these matters.

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

9. **Net assets internally restricted for sexual abuse therapy**

The Board of Directors of the College has internally restricted net assets to meet the anticipated future requirements of the College for sexual abuse therapy.

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

10. **Professional fees**

	2026 $	2025 $
Complaints and discipline	430,839	393,372
Cost recoveries	(15,421)	(23,445)
	415,418	369,927
Other professional	159,163	151,366
	574,581	521,293

11. **Investment income**

	2026 $	2025 $
Interest on cash balance	195,589	208,479
Interest on GIC's and fixed income investments	166,585	138,772
Dividends	798	-
Unrealized depreciation in the fair value of investments	(10,230)	-
	352,742	347,251

COLLEGE OF PHYSIOTHERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2026

12. Contribution funding

During the prior year, the College entered into an agreement with an external party to participate in a project with the purpose of assisting physical therapist data providers with the initial costs of implementing the 2022 Health Human Resources Minimum Data Set (HHR MDS) data standard.

	2026 $	2025 $
Contribution funding received during the year	-	32,250
Contribution funding recognized as revenue in the year	-	(32,250)
Deferred contribution funding, end of year	-	-

In the prior year, expenses in the amount of $32,250 were incurred in connection with the above noted project and were recognized in salaries and benefits in the amount of $16,125 and information technology in the amount of $16,125 in the statement of operations.

13. Commitments

a) The College is committed to lease its office premises until February 28, 2027. The future lease payments, including an estimate of premises common area expenses, are $530,739 for fiscal 2027.

The College has entered into sub-lease agreements for its office premises until February 28, 2027 to offset the lease commitments above. The College will earn sub-lease income of $127,600 in fiscal 2027.

b) During the year, the College entered into an agreement to license cloud based examinations software, expiring September 2026, with an option to extend to March 2027. The future license payments, inclusive of the option period, are $363,497 for fiscal 2027.

c) During the year, the College entered into an agreement to license cloud based quality assurance assessment software, expiring March 2027, with an option to extend to March 2029. The future annual license payments, inclusive of the option period, are as follows:

	$
2027	161,534
2028	161,534
2029	161,534
	484,602

HILBORN

LISTENERS. THINKERS. DOERS.

375 University Avenue · Suite 301 · Toronto · ON · CA · M5G 2J5 · P416-364-1359 · F416-364-9503 · hilbornca.com

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

Motion No.: 13.0

Board Meeting
September 28-29, 2026

Agenda #13.0: Appointment of the Auditor

It is moved by

_____,

and seconded by

_____,

that:

The Board approves the Risk, Audit and Finance Committee recommendation:

- for the College to enter into a 5-year agreement with Hilborn LLP for audit services, and;
- to appoint Hilborn LLP as the external auditor for the College for the fiscal year 2027.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 13.0

BOARD BRIEFING NOTE

For Decision

Topic:	Appointment of the Auditor
Public Interest Rationale:	Ensuring a qualified auditor is appointed annually supports the College in producing financial statements that are fair and objective.
Strategic Alignment:	*Performance and Accountability:* The Board has a fiduciary responsibility provide financial oversight and the external financial audit is a requirement to have independent accountants review the College's financial statements to verify the College's financial statements are free from material mistakes due to fraud or misstatements.
Submitted By:	Mary Catalfo, Director of Finance Craig Roxborough, Registrar & CEO
Attachments:	Appendix A: Evaluation Matrix

Issue

- In accordance with the College's By-laws, the College is required to issue tenders for audit services every five years. The Board is provided with a recommendation from the Risk, Audit and Finance Committee (RAFC) to enter into a new five-year agreement with the selected Auditor.

- Each year, the College is required to appoint an external auditor to conduct the annual audit of its financial statements. The Board is provided with a recommendation from the RAFC to appoint the selected Auditor for FY2027.

Decision Sought

- The Board is asked whether it approves the recommendation from the RAFC for the College to enter into a new five-year agreement with Hilborn LLP for audit services.

- The Board is also asked whether it approves the recommendation from the RAFC to appoint Hilborn LLP as the external auditor for the College for the fiscal year 2027.

Background

- The College By-laws, section 2.7 ("Audit"), requires the College to conduct an annual external audit of its financial statements completed by an external auditor ("Auditor") appointed by the Board. The Auditor is required to be licensed under the *Public Accounting Act, 2004* and is appointed annually.

- The College conducted an open tender for an Auditor in Fiscal Year 2021 to conduct the College's annual audit for a five-year period beginning in Fiscal Year 2022. The successful bid was provided by Hilborn LLP, who completed the audits of the College's annual financial

statements for the years ending March 31, 2022, March 31, 2023, March 31, 2024, March 31, 2025 and March 31, 2026.

- Fiscal Year 2026, ending March 31, 2026, was Hilborn's fifth (5th) year of the current agreement and their 10th year conducting the audit.
- On May 13, 2026 a Request for Proposals (RFP) was submitted using Merx, an electronic tendering platform in Canada. The deadline for submissions was June 12, 2026.
- The RFP was an invitation to submit proposals to perform the audit of the annual financial statements of the College for a maximum of five (5) one-year terms. The College's Board appoints the auditor on an annual basis, subject to an assessment of the Auditor each year of the term. The Board reserves the right to not appoint the successful firm if, in the Board's opinion, the firm has an unsatisfactory annual assessment.
- Five proposals were received and evaluated by Management.

Current Status and Analysis

Evaluation of FY2026 Audit Process with Hilborn LLP

- In keeping with guidance provided by the Chartered Professional Accountants (CPA) Canada, College staff have completed a debrief of the most recent audit process. Highlights from the report provided to RAFC include:
    - College Staff and Hilborn continued to have strong lines of communication during the FY26 audit.
    - The Auditor is very familiar with the health regulatory sector, providing similar services to many organizations within our sector;
    - Issues identified during the audit were professionally resolved with expert advice provided by Hilborn in order to ensure the College's finances were in good order; and
    - The Auditor made themselves available for several meetings with Senior Management and the Chair of the RAFC to review the audited statements and support a presentation to the Board.

Evaluation of Audit Proposals

- The Request for Proposals for the next five-year term emphasized experience with not-for-profit organizations, familiarity with regulated sectors, audit quality, references and overall value for money.

- The evaluation criteria established in the RFP assigned a maximum score of 100 points across seven categories. Appendix A provides the evaluation scores and cost rating for each auditor.

- After evaluating the proposals against the RFP criteria, Hilborn LLP scored the highest among the submissions received. An overview of the scoring rationale for the top 3 firms is outlined below:

    - Hilborn LLP received the highest overall evaluation score.

        - The firm demonstrated extensive experience within the RHPA regulatory sector, currently serving 14 Ontario health regulatory colleges and offers significant experience in the not-for-profit environment.

        - As the College's incumbent auditor, Hilborn has a deep understanding of CPO's operations, governance structure and regulatory requirements which contribute to particularly strong scores in the areas of engagement understanding and audit implementation.

        - The proposal was supported by a highly qualified audit team, relevant references from comparable regulatory organizations and the lowest-cost submission among all proponents, providing a compelling combination of expertise, continuity, and value for money.

        - On cost, the top three proposals were relatively comparable, with no dramatic increases observed relative to the previous agreement. Notwithstanding this, Hilborn LLP's proposal remained the most cost-effective of the submissions received.

    - Doane Grant Thornton LLP and BDO Canada LLP submitted strong proposals and demonstrated substantial experience auditing not-for-profit organizations of varying size and complexity.

        - Both firms have significant national resources, specialized not-for-profit practices, and the capability to perform the engagement in accordance with applicable professional standards.

        - However, neither firm demonstrated the same depth of direct experience auditing Ontario health professions regulators or organizations operating within the RHPA framework compared to Hilborn LLP, leading to a slightly lower score in this regard.

        - In addition, neither firm provided references from health regulatory organizations.

- RAFC was provided with the top three ranked proposals including the proponents' complete submissions, to enable the Committee to conduct its own review and confirm that Management's recommendation was reasonable, evidence-based, and aligned with the evaluation criteria established in the RFP.

- Hilborn LLP achieved the highest score under the evaluation rubric, and the RAFC expressed strong conviction that they are the right firm for this engagement. Accordingly, the Board is asked to consider whether it:
    - Approves the College enter into a five-year agreement for audit services with Hilborn LLP; and
    - Approves the appointment of Hilborn LLP as the external auditor for FY 2027.

RAFC Considerations and Recommendation

- RAFC reviewed the scoring and proposals and ultimately determined that proceeding with Hilborn LLP for another five-year term was reasonable and appropriate at this time.
- RAFC specifically considered continuing with Hilborn LLP who has been with us for 10 years and whether there was value in changing firms. Ultimately RAFC determined that while a fresh perspective has value, at this point given the College has undergone a period of significant improvement in its financial management practices, internal controls, and governance processes. Maintaining the current auditor at this stage provides continuity and allows the benefits of these enhancements to be evaluated over time by an auditor who has direct knowledge of the College's starting point, the improvements implemented, and the resulting outcomes. The Committee concluded that this continuity supports an efficient audit process while preserving independent oversight and accountability
- At the same time, changing auditors inevitably leads to transition costs and learning curves and there are benefits associated with deep knowledge of the College's finances including the progress made to modernize and strengthen our processes over the past few years.
- There are no widely accepted best practices regarding mandatory auditor firm rotation. Rather the governance best practices typically focus on periodic market testing and ongoing performance evaluation. Additionally, auditors are held to independence and objectivity standards within their profession regardless of the tenure or relationship with any client.

Next Steps

- Should the Board approve the recommendation from the RAFC, to enter into a new five-year agreement with Hilborn LLP for audit services and appoint Hilborn LLP as the College's external auditor for FY2027, the agreement will be finalized and Hilborn LLP will be engaged to begin planning for the upcoming audit cycle.

Questions for the Board

- Do you have any questions about the performance of Hilborn in the most recent audit?
- Do you have any questions about the processes in evaluating proposals from the RFP process?

Evaluation Matrix

Evaluation Criteria	Weight	Hilborn	Doane Grant Thornton	BDO Canada	Lekadir	SRCO
Understanding of Engagement	10	10	9	8	8	7
Experience with Not-for-Profit Audits & Regulated Sectors	15	15	12	11	10	7
Personnel & Qualifications	15	14	14	13	10	10
Audit Implementation & Methodology	15	14	15	14	12	11
Additional Services / Value Added	10	9	10	9	7	6
References	10	10	8	7	8	6
Audit Fee	25	25	17	16	21	23
Total Score	100	97	85	78	76	70
Ranking		1	2	3	4	5
Cost Ranking based on proposed audit fees over the contract term (lowest = 1)		1	4	5	3	2

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 14.0

14.0 Finance Education Series: Understanding Audited Financial Statements

Jeff Bouwman

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 15.0

BOARD BRIEFING NOTE

For Information

Topic:	Fiscal Year 2027 Q1 Financial Report
Public Interest Rationale:	Financial planning will ensure the programs and services provided by the College are properly financially supported to protect and serve the public interest in each of the identified areas.
Strategic Alignment:	*Performance and Accountability:* Monitoring the College's financial resources ensures the finances are available to deliver on the College's public interest responsibilities and strategic priorities.
Submitted By:	Mary Catalfo, Director of Finance
Schedules:	Schedule A: Statement of Operations (Compact)– Budget vs Actuals Schedule B: Statement of Operations (Compact)– Previous year comparison Schedule C: Statement of Financial Position Schedule D: Financial Oversight Framework
Appendices (for info only):	Appendix 1: Statement of Operations (Detail) Budget vs Actuals Appendix 2: Statement of Cash Flows

Issue

- The Board is provided with financial statements for the first quarter (Q1) of fiscal year 2027 (FY27)

Decision Sought

- The Q1 FY27 financial statements are being provided for information only.

Background

- The College's fiscal year end is March 31st of each year. The Board is provided with quarterly statements. This is an opportunity for Management to provide analysis on variances, trends, comparative and forecasts.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 15.0

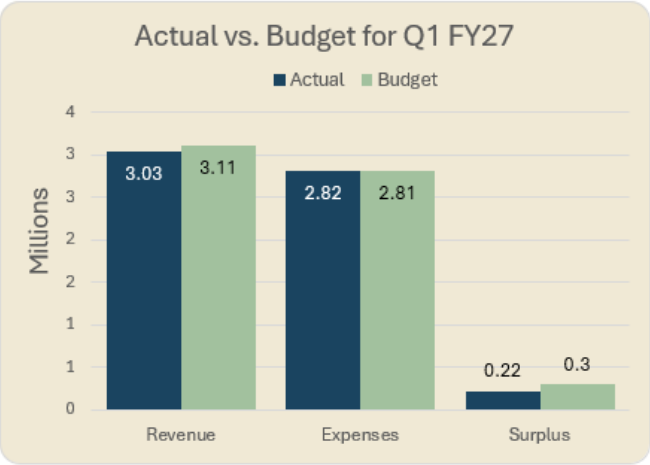
Executive Summary

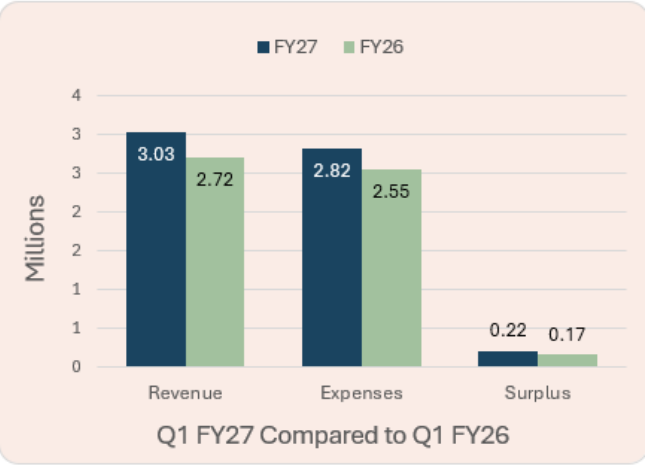
- This briefing note reflects the proposed financial oversight framework introduced at the previous Board meeting. In addition to explaining significant financial results and variances, the report has been structured to help the Board consider the broader questions within its oversight role, including whether resources are aligned with the College's mandate and strategic priorities, whether emerging trends or risks require attention, and how financial results affect the College's longer-term sustainability.

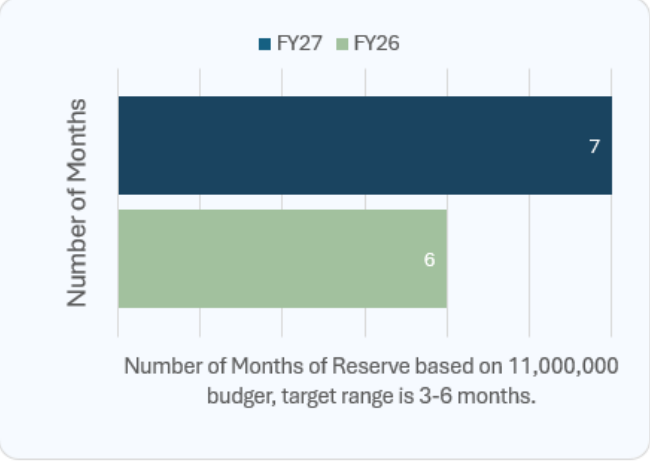
- Overall, the College's financial and operational performance for the first quarter is progressing as expected. Management is actively monitoring progress, addressing identified risks, and will continue to provide updates to RAFC with matters requiring broader governance oversight being brought forward to the Board at the Committee's direction.

Financial Performance

Summary of Overall Financial Performance for Q1 FY27







Q1 FY27 Core vs Exam

	Core	Exam	Total
Revenue	2,384,971	648,140	3,033,111
Expenses	2,283,262	534,069	2,817,331
Surplus/ Deficit	101,709	114,071	215,780

Key Commentary

- The College remains in a strong financial position at the end of the first quarter. Q1 closed with an operating surplus of approximately $216,000, compared to a budgeted surplus of $302,000. The variance is primarily attributable to lower-than-budgeted registration and Exam revenue, partially offset by stronger-than-expected investment returns.
    - At this time, management is not aware of any material financial issues that would impact the College's ability to fulfill its mandate, achieve budget, or deliver on its approved strategic priorities.
    - Reserve levels remain healthy at 7 months of operating expenses, slightly above the Board's current target range of 3–6 months although well within the broader recommendations that exist for not-for-profits. A review of our reserves, and updated policy, will be on the November 2026 RAFC agenda.
- High level financials are provided in SCHEDULE A (vs budget), and SCHEDULE B (vs prior year); sorted by dollar amount and include key variance explanations as per the request of the board.
    - In line with the new framework, the Schedules provided are intended to be the Committee's primary supporting materials. The narratives below are provided in relation to, primarily, Schedule A.
    - The Appendices provided are consistent with supplementary materials historically provided to the Committee and the Board. As part of the implementation of the new Financial Oversight Framework, these appendices are being provided during the transition period; however, they will not typically be included in future Board materials, as the level of detail is intended primarily to support management's operational oversight rather than governance-level decision-making.

Key Financial Highlights

Revenue

- Total revenue was approximately $78K below budget (97%). Registration fee and Exam revenue were lower than anticipated during the quarter, while administrative fees exceeded budget and investment income was stronger than expected with the College's revised investment strategy.
    - Most registrants renew by **March 31**, at which time their annual fees are recorded as deferred revenue and recognized evenly over the following 12 months. Several renewals were received later than expected, during April and May, resulting in those registration fees being recognized over the remaining 10 or 11 months of the fiscal year. Consequently, a portion of the apparent Q1 revenue shortfall will naturally be recognized in future quarters.

- At this point in time, Management expects the full year revenue to be within 1% of the budgeted amount.

Expenses

- Overall, expenses were on budget for the quarter. Variances within accounts are primarily the result of timing differences rather than changes in expected annual spending, as outlined here:
  - **Information Management** expenditures were higher than budget primarily because annual software licence fees were paid in the first quarter and planned development work occurred earlier than anticipated. These costs are expected to normalize over the balance of the year.
  - **Staffing costs** were modestly above budget due to the timing of CPP and EI costs, which are incurred disproportionately during the first nine months of the year.
  - **Regulatory Effectiveness** expenditures were below budget as several planned initiatives, including Controlled Acts engagement, Anti-Discrimination Standards work, and collaborative policy initiatives, are scheduled for later in the year.
  - **Program costs** were also slightly below budget due to the timing of technology provider billings related to examination activities.
- Based on current projections, management expects any timing differences we've seen to normalize over the remainder of the fiscal year and does not anticipate any material impact on achieving the approved annual budget.

Statement of Financial Position

- The only material items of note are the deferred revenue line items related to registration fees and exam fees. This represents the cash already received for annual fees, of which a portion shows up in Revenue, monthly, throughout the course of the year. As previously mentioned in the Revenue section, we are on track to budget for the year.

Strategic Initiatives Progress

- Of the 32 priority initiatives identified in the FY27 budget across the College's 7 strategic priority areas:
  - 15 are being delivered in-house at no additional cost.
  - The remaining 17 initiatives include a combined new investment of $577,500. As of Q1 spending against this $577,500 allocation stands at 20% of the total new investment budget. Progress on these initiatives is proceeding as planned, with no issues to advise of at this time.

Internal Controls

- The internal controls review completed in March 2026 identified 31 leading practices of which 26 were already in place or have since been implemented. RAFC will receive regular updates on the status of the remaining initiatives and the overall control environment.

Governance

- Management does not believe there are any material financial matters requiring Board action at the present time. Management will continue to monitor and report on:
    - Registration and assessment revenue trends throughout the year.
    - Progress against planned strategic initiatives and associated investments.
    - Investment performance and reserve levels.
- Should any of these areas indicate a material change in financial capacity, strategic execution, or organizational risk, management will bring them forward to RAFC and the Board for discussion and guidance.

Management Attestation

- Management confirms that the financial information presented to the RAFC, and the Board, for Q1 FY27 has been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) and fairly reflects the organization's financial position and results of operations. The reports provided are complete, accurate, and consistent with the underlying financial records.
- Management further attests that appropriate systems of internal control are in place and operating effectively to safeguard assets and ensure reliable financial reporting.
    - These controls are regularly reviewed and enhanced, and management is actively implementing additional control measures to further strengthen the control environment as part of its ongoing commitment to continuous improvement.
    - In carrying out these responsibilities, management has applied sound professional judgement and has made all reasonable and best efforts to ensure the effectiveness of these controls and compliance, in all material respects, with applicable legislation, by-laws, policies, and contractual obligations. Management is not aware of any material control deficiencies, instances of fraud, or subsequent events that would materially impact the financial information presented to the Board.

Next Steps

- Part 2 of financial literacy education will be delivered at the September Board meeting.
- Budget for fiscal year 2028 will be developed between October 2026 and January 2027 and will be presented at the February 2027 RAFC meeting.

Questions for the Board

- Is there any area where the Board would like additional assurance from management?
    - Are there any financial trends or variances that the Board believes warrant further oversight or monitoring?
    - Does the Board have sufficient information to understand the financial implications and risks associated with the variances presented?

College of Physiotherapists of Ontario
Budget vs. Actuals: Budget_FY27_P&L - FY27 P&L Classes
April - June, 2026

	Total			
	Actual	Budget	over Budget	% of Budget
Income				
4001 Registration Fees	2,072,810	2,205,770	-132,960	93.97%
4002 Interest Income	112,803	75,000	37,803	150.40%
4005 Unrealized Gain / Loss on investments	65,538		65,538	
4006 Realized Gain / Loss on sale of investments	-1,287		-1,287	
4008 Admin Fees	100,308	46,255	54,053	216.86%
4010 Miscellaneous Income	34,800	34,800	0	100.00%
4030 ETP Assessment Fees	648,140	749,338	-101,198	86.50%
Total Income	**$ 3,033,111**	**$ 3,111,162**	**$ (78,051)**	**97.49%**
Gross Income	**$ 3,033,111**	**$ 3,111,162**	**$ (78,051)**	**97.49%**
Expenses				
0051 do not use GST Expenses	0		0	
5000 Committee Per Diem	44,784	64,404	-19,620	69.54%
5050 Committee Reimbursed Expenses	28,150	32,070	-3,920	87.78%
5100 Information Management	286,622	167,313	119,309	171.31%
5200 Insurance	6,969	6,000	969	116.16%
5300 Networking	233	1,500	-1,267	15.54%
5301 Conferences and Travel	8,384	5,000	3,384	167.67%
5400 Office and General	184,356	185,519	-1,163	99.37%
5500 Regulatory Effectiveness	37,152	80,983	-43,831	45.88%
5600 Communications	20,695	47,650	-26,955	43.43%
5700 Professional fees	148,383	152,399	-4,016	97.36%
5800 Programs	432,725	475,570	-42,845	90.99%
5900 Staffing	1,609,829	1,565,058	44,771	102.86%
6001 Amortization	23,127	25,200	-2,073	91.77%
6006 FX gain / loss	-14,079		-14,079	
Minister of Finance Expense	0		0	
WayPay Inc (CAD)	0		0	
Total Expenses	**$ 2,817,331**	**$ 2,808,666**	**$ 8,665**	**100.31%**
Net Operating Income	**$ 215,780**	**$ 302,496**	**$ (86,716)**	**71.33%**
Net Surplus (Deficit)	**$ 215,780**	**$ 302,496**	**$ (86,716)**	**71.33%**

College of Physiotherapists of Ontario

Statement of Operations with Prior Year Comparison

April - June, 2026

	TOTAL		
	APR - JUN., 2026	APR - JUN., 2025 (PY)	% CHANGE
INCOME			
4001 Registration Fees	2,072,810	1,955,078	6.00 %
4030 ETP Assessment Fees	648,140	534,965	21.00 %
4002 Interest Income	112,803	97,702	15.00 %
4008 Admin Fees	100,308	95,079	5.00 %
4005 Unrealized Gain / Loss on investments	65,538		
4010 Miscellaneous Income	34,800	34,800	0.00 %
4006 Realized Gain / Loss on sale of investments	(1,287)		
Total Income	**$3,033,111**	**$2,717,624**	**12.00 %**
GROSS INCOME	**$3,033,111**	**$2,717,624**	**12.00 %**
EXPENSES			
5900 Staffing	1,609,829	1,418,595	13.00 %
5800 Programs	432,725	397,319	9.00 %
5100 Information Management	286,622	151,678	89.00 %
5400 Office and General	184,356	258,872	(29.00 %)
5700 Professional fees	148,383	163,985	(10.00 %)
5000 Committee Per Diem	44,784	37,021	21.00 %
5500 Regulatory Effectiveness	37,152	59,007	(37.00 %)
5050 Committee Reimbursed Expenses	28,150	18,613	51.00 %
6001 Amortization	23,127	26,377	(12.00 %)
5600 Communications	20,695	6,491	219.00 %
5301 Conferences and Travel	8,384	7,259	15.00 %
5200 Insurance	6,969	5,014	39.00 %
5300 Networking	233	550	(58.00 %)
6006 FX gain / loss	(14,079)		
Total Expenses	**$2,817,331**	**$2,550,782**	**10.00 %**
NET SURPLUS/(DEFICIT)	**$215,780**	**$166,842**	**29.00 %**

College of Physiotherapists of Ontario
Balance Sheet
As of Jun 30, 2026

	Total
Assets	
Current Assets	
Cash and Cash Equivalent	
1000 Cash on Hand	2,649,704.37
1100 Investments	12,088,486.11
Virtual Wallet (CAD)	8,775.50
Total for Cash and Cash Equivalent	**$14,746,965.98**
1201 Allowance for Doubtful Accounts	(5,300.49)
1206 Accrued Receivable	(3,220.00)
1400 Prepaid Expenses	232,880.68
Total for Current Assets	**$14,971,326.17**
Non-current Assets	
Property, plant and equipment	
1301 Computer equipment	164,555.86
1302 Computer Software	4,704.76
1305 Computer equipment - Acc dep	(54,189.41)
1306 Computer Software - Acc Dep	(110,740.00)
1310 Furniture and Equipment	354,465.38
1312 Furniture & Equipment -Acc Dep	(354,465.38)
1320 Leasehold Improvements	793,263.20
1322 Leasehold Improvments -Acc dep	(727,366.73)
Total for Property, plant and equipment	**$70,227.68**
Total for Non-current Assets	**$70,227.68**
Total for Assets	**$15,041,553.85**
Liabilities and Assets	
Liabilities	
Current Liabilities	
Credit Cards	
2000-01 VISA Corporate Credit Card (All)	4,581.03
Total for Credit Cards	**$4,581.03**
2010 Accrued Liabilities	14,630.75
2011 Vacation Accrual	175,804.58
2012 C&D accrual	116,741.20
2100 Deferred Revenue	7,010,374.16
Total for Current Liabilities	**$7,322,131.72**
Non-current Liabilities	
2125 Deferred Rent - Tenant Incentiv	22,589.53

Total for Non-current Liabilities	**$22,589.53**
Total for Liabilities	**$7,344,721.25**
Net Assets	
3000 Unrestricted Net Assets	6,163,889.71
3001 Invested in Capital Assets	63,989.00
3010 Restricted Reserves	1,100,000.00
3900 Retained Earnings	272,674.89
Profit for the year	96,279.00
Total	**$7,696,832.60**
Total for Liabilities and Net Assets	**$15,041,553.85**

Monday, August 10, 2026 11:11 AM GMT-04:00

Financial Oversight Framework

MANAGEMENT QUESTIONS	BOARD QUESTIONS
Why were registrations higher than expected?	Do we have the resources to support the # of new members?
Why was the budget inaccurate?	What can we learn about the assumptions in our budgeting process?
What projects weren't completed, and why?	What risks or missed opportunities arise when planned projects are deferred?
Why didn't we spend the money we thought?	Are we investing in the capabilities to fulfil our mandate?
Why were registrations higher than expected?	Is this a one-time event, or part of a longer-term trend we should understand?
Should we review the fee structure?	How are our fees balancing affordability, sustainability, and our public protection responsibilities?
Who made the decision not to proceed with X project?	How did management determine which projects to delay, and which were important not to?
What happened operationally?	What does this tell us about capacity, risk, or our strategic priorities?
Why do we keep generating big surpluses?	What role should surpluses and reserves play in supporting our long-term responsibilities?
Is the surplus a good thing, or bad thing right now?	What does this surplus mean for the College and its ability to fulfill its mandate?

College of Physiotherapists of Ontario

Statement of Operations

April - June, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4001 Registration Fees		0	0	
4011 Independent Practice - $648	1,947,267	2,062,584	-115,317	94.00 %
4012 Independent Practice - ProRated	88,938	111,726	-22,788	80.00 %
4013 Prof Corp Fees $277	36,797	41,460	-4,663	89.00 %
4014 Provisional Practice Fees $83	680		680	
4007 Registration fee credits	-873	-10,000	9,127	9.00 %
Total 4001 Registration Fees	**2,072,810**	**2,205,770**	**-132,960**	**94.00 %**
4030 ETP Assessment Fees				
4033 Reg Com - OCE Fee ($1,985)	648,140	749,338	-101,198	86.00 %
Total 4030 ETP Assessment Fees	**648,140**	**749,338**	**-101,198**	**86.00 %**
4002 Interest Income	112,803	75,000	37,803	150.00 %
4008 Admin Fees				
4015 Application Fees $114	60,306	28,500	31,806	212.00 %
4019 Prof Corp Application $774	22,620	9,675	12,945	234.00 %
4018 Late Fees $254	11,176	3,810	7,366	293.00 %
4016 Letter of Prof Stand / NSF $56	4,698	3,500	1,198	134.00 %
4017 Wall Certificates $28	1,508	770	738	196.00 %
Total 4008 Admin Fees	**100,308**	**46,255**	**54,053**	**217.00 %**
4010 Miscellaneous Income				
4023 Sublease Income	34,800	34,800	0	100.00 %
Total 4010 Miscellaneous Income	**34,800**	**34,800**	**0**	**100.00 %**
4005 Unrealized Gain / Loss on investments	65,538		65,538	
4006 Realized Gain / Loss on sale of investments	-1,287		-1,287	
Total Income	**$3,033,111**	**$3,111,162**	**$ -78,051**	**97.00 %**
GROSS PROFIT	**$3,033,111**	**$3,111,162**	**$ -78,051**	**97.00 %**
Expenses				
5900 Staffing		0	0	
5901 Salaries	1,288,091	1,280,523	7,568	101.00 %
5915 MERCS		230,494	-230,494	
5902 Employer Benefits	69,061	0	69,061	
5903 Employer RRSP Contribution	74,575		74,575	
5911 CPP - Canadian Pension Plan	68,182		68,182	
5911-01 CPP - Canadian Pension Plan - Board/Committee	3,563		3,563	
5912 EI - Employment Insurance	25,830		25,830	
5913 EHT - Employer Health Tax	39,379		39,379	
Total 5915 MERCS	**280,591**	**230,494**	**50,097**	**122.00 %**
5905 Staff Development	17,609	27,500	-9,891	64.00 %
5904 Consultant fees	8,286	15,200	-6,914	55.00 %
5907 Staff Recognition	15,167	10,250	4,917	148.00 %
5906 Recruitment	85	1,091	-1,006	8.00 %
Total 5900 Staffing	**1,609,829**	**1,565,058**	**44,771**	**103.00 %**
5800 Programs				
5830 Entry to Practice - Projects				
5831 OCE Examiner Exam Fee	303,163	220,000	83,163	138.00 %

College of Physiotherapists of Ontario

Statement of Operations

April - June, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5835 Exam - Technology costs	62,853	83,500	-20,647	75.00 %
5832 OCE Examiner Training Fees		81,000	-81,000	
5838 Exam - Consultant Fees	8,735	14,000	-5,265	62.00 %
5837 Exam - Admin / Misc. costs	17,394	13,500	3,894	129.00 %
5833 OCE Staff Compensation		10,000	-10,000	
5840 Exam - Development / Misc.costs	3,449	6,080	-2,631	57.00 %
5839 Exam - Legal costs		3,600	-3,600	
5836 Exam Delivery Costs		2,400	-2,400	
5834 Exam Committee - per diem	732	0	732	
Total 5830 Entry to Practice - Projects	**396,326**	**434,080**	**-37,754**	**91.00 %**
5810 Quality Program				
5825 Assessor Remote Assessment	14,058	13,500	558	104.00 %
5823 Assessor Training	54	8,640	-8,586	1.00 %
5824 Assessor Onsite Assessment Fee	3,600	2,250	1,350	160.00 %
Total 5810 Quality Program	**17,712**	**24,390**	**-6,678**	**73.00 %**
5890 Therapy and Counselling Fund	18,422	15,000	3,422	123.00 %
5880 Remediation				
5881 Remediation - QA	2,075	2,100	-25	99.00 %
5871 QA Practice Enhancement fees				
4029 QA Remediation Chargeback	-195	0	-195	
Total 5871 QA Practice Enhancement fees	**-195**	**0**	**-195**	
5882 Remediation - ICRC	10,456	12,000	-1,544	87.00 %
4028 ICRC Remediation Chargeback	-12,055	-12,000	-55	100.00 %
Total 5882 Remediation - ICRC	**-1,599**	**0**	**-1,599**	
5883 Remediation - Registration		1,500	-1,500	
4027 Registration Chargeback		-1,500	1,500	
Total 5883 Remediation - Registration		**0**	**0**	
5884 Remediation - Discipline	1,495	2,142	-647	70.00 %
4026 Discipline Chargeback	-1,836	-2,142	306	86.00 %
Total 5884 Remediation - Discipline	**-341**	**0**	**-341**	
5887 Coach Training	325	0	325	
Total 5880 Remediation	**265**	**2,100**	**-1,835**	**13.00 %**
Total 5800 Programs	**432,725**	**475,570**	**-42,845**	**91.00 %**
5400 Office and General				
5409 Rent	141,259	147,000	-5,741	96.00 %
5406 CPTR Fees	3,651	18,924	-15,273	19.00 %
5412 Telephone & Internet	10,539	9,500	1,039	111.00 %
5411 Printing, Filing & Stationery	5,468	5,500	-32	99.00 %
5405 Memberships & publications	2,791	1,520	1,271	184.00 %
5408 Postage & courier	1,661	1,050	611	158.00 %
5407 Office & kitchen supplies	1,205	900	305	134.00 %
5402 Bank & service charges	17,783	750	17,033	2,371.00 %
5403 Maintenance & repairs		375	-375	
Total 5400 Office and General	**184,356**	**185,519**	**-1,163**	**99.00 %**
5100 Information Management				

College of Physiotherapists of Ontario

Statement of Operations

April - June, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5102 Software	120,804	99,773	21,031	121.00 %
5104 IT Database	151,553	58,600	92,953	259.00 %
5101 IT Hardware	14,193	8,940	5,253	159.00 %
5103 IT Maintenance	71	0	71	
Total 5100 Information Management	**286,622**	**167,313**	**119,309**	**171.00 %**
5700 Professional fees	-22,600		-22,600	
5750 Legal				
5753 Legal - Professional Conduct				
5762 Hearing Counsel	49,952	30,780	19,172	162.00 %
5760 General Counsel	18,503	18,900	-397	98.00 %
5761 Independent Legal Advice	316	2,260	-1,944	14.00 %
Total 5753 Legal - Professional Conduct	**68,772**	**51,940**	**16,832**	**132.00 %**
5752 Legal - Registration	2,441	6,300	-3,859	39.00 %
5755 General Legal	3,404	5,000	-1,596	68.00 %
5754 Legal - Council Advice		3,500	-3,500	
5751 Legal - QA	3,757	1,440	2,317	261.00 %
Total 5750 Legal	**78,374**	**68,180**	**10,194**	**115.00 %**
5702 Hearing Expenses		53,361	-53,361	
5702-01 HPDT Membership Fee	3,492		3,492	
5702-02 Adjudicator Fee	31,120		31,120	
5702-03 FCCF Fee	7,797		7,797	
5702-04 Training Fee	2,441		2,441	
Total 5702 Hearing Expenses	**44,850**	**53,361**	**-8,511**	**84.00 %**
5704 Investigation Services				
5711 External Investigators	9,320	30,000	-20,680	31.00 %
5712 PC - Chart Review	9,470	5,985	3,485	158.00 %
5716 Transcripts	7,269	2,520	4,749	288.00 %
5714 Fees to Secure Records	369	1,000	-631	37.00 %
Total 5704 Investigation Services	**26,428**	**39,505**	**-13,077**	**67.00 %**
5705 Professional services - Other	33,044	24,050	8,994	137.00 %
5707 Decision writing	12,455	14,203	-1,748	88.00 %
5708 Peer / Expert opinions	4,536	9,600	-5,064	47.00 %
5706 Investigator travel	119	500	-381	24.00 %
5701 Audit	-26,500	0	-26,500	
4004 Cost recovery from cost orders	-2,323	-57,000	54,677	4.00 %
Total 5700 Professional fees	**148,383**	**152,399**	**-4,016**	**97.00 %**
5500 Regulatory Effectiveness				
5505 Policy Development	1,209	43,750	-42,541	3.00 %
5502 Strategic Operations	19,761	24,471	-4,710	81.00 %
5503 Council Education	13,693	12,212	1,481	112.00 %
5513 Governance	638	550	88	116.00 %
5504 Elections	1,850	0	1,850	
Total 5500 Regulatory Effectiveness	**37,152**	**80,983**	**-43,831**	**46.00 %**
5000 Committee Per Diem				
5005 Discipline Committee - per diem	10,582	17,706	-7,125	60.00 %
5003 Council - per diem	11,893	17,334	-5,441	69.00 %

College of Physiotherapists of Ontario

Statement of Operations

April - June, 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5002 ICRC - per diem	13,806	14,574	-768	95.00 %
5006 Executive - per diem	2,916	4,037	-1,121	72.00 %
5017 Finance Committee - per diem	1,516	3,912	-2,396	39.00 %
5011 QA Committee - per diem	2,567	3,684	-1,117	70.00 %
5012 Registration Com. - per diem	703	2,706	-2,003	26.00 %
5010 Patient Relations - per diem	801	451	350	178.00 %
Total 5000 Committee Per Diem	**44,784**	**64,404**	**-19,620**	**70.00 %**
5600 Communications				
5621 Online Communication	17,366	24,450	-7,084	71.00 %
5605 Translation Services	679	14,400	-13,721	5.00 %
5622 In-Person Communication	2,651	5,400	-2,749	49.00 %
5620 Print Communication		3,400	-3,400	
Total 5600 Communications	**20,695**	**47,650**	**-26,955**	**43.00 %**
5050 Committee Reimbursed Expenses				
5053 Council - expenses	19,137	15,890	3,247	120.00 %
5051 Chairs Education- expenses	5,432	10,000	-4,568	54.00 %
5056 Executive Committee - expenses	3,565	3,469	96	103.00 %
5052 ICRC - expenses	15	2,711	-2,696	1.00 %
Total 5050 Committee Reimbursed Expenses	**28,150**	**32,070**	**-3,920**	**88.00 %**
6001 Amortization	23,127	25,200	-2,073	92.00 %
5200 Insurance	6,969	6,000	969	116.00 %
5301 Conferences and Travel	8,384	5,000	3,384	168.00 %
5300 Networking	233	1,500	-1,267	16.00 %
6006 FX gain / loss	-14,079		-14,079	
Total Expenses	**$2,817,331**	**$2,808,666**	**$8,665**	**100.00 %**
NET OPERATING INCOME	**$215,780**	**$302,496**	**$ -86,716**	**71.00 %**
NET INCOME	**$215,780**	**$302,496**	**$ -86,716**	**71.00 %**

College of Physiotherapists of Ontario

Statement of Cash Flows
April-June, 2026

Account Name	Total
OPERATING ACTIVITIES	
Net Income	$215,780.14
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-$3,140.49
1206 Accrued Receivable	-$2,323.02
1400 Prepaid Expenses	$5,364.42
1401 Prepaid Expenses:Prepaid Software	-$2,571.98
1403 Prepaid Expenses:Prepaid IT services	-$121,150.11
1405 Prepaid Expenses:Prepaid Insurance	$170.82
1406 Prepaid Expenses:Prepaid Membership	-$1,678.75
1408 Prepaid Expenses:Prepaid staff development	$1,238.68
1410 Prepaid Expenses:Prepaid meetings	$1,351.30
1411 Prepaid Expenses:Prepaid Rent	$3,932.40
1412 Prepaid Expenses:Prepaid OCE	$62,853.44
2000-01 VISA Corporate Credit Card (All)	-$44,807.45
2000 Accounts Payable	-$127,292.47
2010 Accrued Liabilities	-$344,793.65
2102 Deferred Revenue:Deferred Registration Fees:Deferred Full Fee Revenue	-$1,918,642.39
2103 Deferred Revenue:Deferred Registration Fees:Deferred Pro-Rated Fee Revenue	$326,118.67
2108 Deferred Revenue:Deferred Registration Fees:Deferred Revenue - OCE Fee	-$583,560.00
2151 Other Payables:Due to Canada Life/Sunlife	$0.00
2152 Other Payables:Due to Manulife (RRSP)	$0.00
2153 Other Payables:Due to Allstate (CI)	$0.00
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	**-$2,748,930.58**
Net cash provided by operating activities	**-$2,533,150.44**
INVESTING ACTIVITIES	
1305 Computer equipment - Acc dep	$3,056.22
1322 Leasehold Improvments -Acc dep	$20,070.87
Net cash provided by investing activities	**$23,127.09**
FINANCING ACTIVITIES	
2125 Deferred Rent - Tenant Incentiv	-$6,776.85
3000 Unrestricted Net Assets	$833,847.56
3001 Invested in Capital Assets	-$70,244.00
3900 Retained Earnings	-$763,603.56
Net cash provided by financing activities	**-$6,776.85**
NET CASH INCREASE FOR PERIOD	**-$2,516,800.20**
Cash at beginning of period	**$17,263,766.18**
CASH AT END OF PERIOD	**$14,746,965.98**

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 16.0

16.0 Finance Education Series: Understanding Quarterly Financial Reporting

Jeff Bouwman

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

Motion No.: 17.0

Board Meeting
September 28 - 29, 2026

Agenda #17.0: Fees for FY2028

It is moved by

_____,

and seconded by

_____,

that:

That the Board approves the Risk, Audit and Finance Committee recommendation to not increase fees for FY2028.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 17.0

BOARD BRIEFING NOTE
For Decision

Topic:	Fees for FY2028
Public Interest Rationale:	The financial stability of the College is essential to discharging our regulatory obligations and serving the public interest.
Strategic Alignment:	*People & Culture:* Ensuring the College is sufficiently resourced such that the College's statutory obligations and strategic priorities can be met.
Submitted By:	Craig Roxborough, Registrar & CEO Mary Catalfo, Director of Finance
Attachments:	Appendix A: Guiding Principles for Fee Decisions

Issue

- The Board is provided with an overview of the analysis that has been taken with respect to registration and administrative fees for FY2028, along with a recommendation from the Risk, Audit, and Finance Committee (RAFC) to *not* raise fees.

Decision Sought

- The Board is asked whether it approves the recommendation from the RAFC to not raise fees for FY2028.

Background

- Annually the RAFC and the Board must consider whether registration and administrative fees require adjustment in order to cover the operating costs of the College.

- Any proposal to increase registration and administrative fees require the College to conduct a consultation prior to implementation. As fee levels need to be set and published broadly prior to the annual renewal process in February, decisions regarding fees must be made at the September Board meeting to allow for consultation prior to a final decision at the December Board meeting.

History of Fees

- In June 2023 (see pages 105-108) the Board was provided with a detailed history of the College's registration fees (see Table 1 below). These historical views typically focus on the annual fee charged for an Independent Practice Certificate (IPC) as these fees generate nearly 90% of the College's revenue for core regulatory business.

Table 1: History of College IPC Fees

Effective Date	Change	IPC Fee
Pre-April 2014	—	$635
April 1, 2014	▼ 6.30%	$595
April 1, 2020	▼ 3.40%	$575
April 1, 2023	▲ 10.50%	$635
April 1, 2024	▲ 2.00%	$648
April 1, 2025	—	$648
April 1, 2026	—	$648

- Historical fee reductions were generally pursued as the College's operating reserve had grown substantially and advice at the time was that drawing down on the reserve was prudent to mitigate any potential concern that the College was drifting from its not-for-profit purpose.

- However, following years of structural deficits and operational expansion, fee increases were necessary in order to support a return to balanced or surplus budgets and a revitalization of the College's operating reserve which had since decreased in both absolute and relative value to the increasing operating budget of the College.

- At the genesis of the Ontario Clinical Exam (OCE), the College made a commitment to ensure the fees charged did not impose a financial burden on the registrant base where registration fees were supplementing the costs associated with delivering the OCE.

    - Since the program was launched, the demand for the OCE far exceeded any historical projections. This has resulted in the OCE generating a significant surplus in recent years.

    - As the College is in the final stages of winding down the OCE with a return to the national exam offered by Canadian Alliance of Physiotherapy Regulators (CAPR), no analysis is provided with respect to the OCE fees.

- Registration fees are not the sole source of funding for the College's core business. Revenue is also generated from:

    - Interest income generated from the College's long-term investment strategy as set out in the governance policies and from cash holdings;

    - Application fees for certificates of registration and administrative fees (e.g., letter of professional standing, wall certificate); and

    - Professional corporation-related fees (i.e., applications and renewal).

- While fee changes are typically considered with respect to the annual renewal costs for independent practice certificates, all fees are increased or decreased by the percentage change being considered.

- Sublease income has also supported the College's core business since 2023 but will be eliminated with the upcoming move.

Regulatory Fees within Ontario

- Notably, the College's operating budget is the 6th largest among the 26 health regulatory Colleges, however, registration fees are the 6th lowest among all the professions regulated under the *Regulated Health Professions Act, 1991.*

- Specifically, among rehabilitation related professions, the College has the lowest fees as illustrated in the table below, along with information regarding the size of each profession.

Table 1: Regulatory College Fees in Rehabilitation Professions

College	Annual Registration for Independent Practice	Membership Size (Approx.)[1]	Operating Budget (Approx.)[2]
Physiotherapists	$648	12,717	$9,866,338
Kinesiologists	$700	3000	$2,111,705
Audiologists & Speech Language Pathologists	$780	5108	$4,019,657
Occupational Therapists	$788	7294	$4,909,630
Massage Therapists	$915	16,860	$13,290,639
Chiropractors	$1,100	5537	$4,985,537

Current Status and Analysis

- Building upon the approved FY2027 budget, an analysis was undertaken with respect to both registration and administrative fees to determine whether any changes would be necessary for FY2028.

- At this time, no increases are being proposed to registration and administrative fees for FY2028. The level of revenue being generated by current fees is sufficient to support the operational budget for FY2028 and likely beyond.

[1] Data regarding membership size was collected from the last published annual report for each regulatory body. For this reason, the data may be out of date and not represent the most recent fiscal year.
[2] As with above, information was obtained from the last published annual report and so may similarly be out of date. The information presented focuses on the expenses incurred rather than the revenue earned.

- As the OCE will not be in operation for FY2028, the only analysis provided below focuses on the College's core business which is funded through registration and administrative fees.

Projection Assumptions

- The FY2027 budget projects a small surplus for core business of approximately $15,000.
- To support an analysis of potential needs for FY2028 and beyond, a projection was built using FY2027 as a foundation and modifying the forecast on the basis of many assumptions including, but not limited to, the following:
    - A net increase of approximately 550 registrants per year, based on Ontario program sizes, trends in registration rates among those educated outside of Canada, and updated attrition rate projections based on historical data and forecasts based on age trends within the profession;
    - A 3% organization wide increase in costs, tracking inflationary trends and historical costs increases, with greater increases in technology costs based on historical trends;
    - A 4% increase in staff costs, reflecting both inflationary and merit increases;
    - Three new Full Time Employee's (FTE's) in FY2028 and two new FTE's in FY2029 to support increasing operational needs particularly in Professional Conduct and Strategy, as well as an additional FTE in each subsequent year of the forecast;
    - Removal of sub-lease income; and
    - Reduced rent obligations beginning March 2027.
- The model provided includes some uncertainty as operational and budget planning for FY2028 has not yet begun. At the same time estimates regarding some changing operational costs and strategic projects have been included (e.g., shared costs within the new office, continued IT database modernization, standards development costs) and larger projects for subsequent years have been built into the forecast (e.g., Continuing Professional Development program build, Strategic Plan refresh, etc.).
- Notwithstanding this uncertainty, the forecasts presented in *Table 2* below indicate that the College is likely to be in a strong financial position at the close of FY2027 and into FY2028 with current revenue and expense estimates.

Table 2: Historical Financial Position and Forecasts through to FY2030

	FY2026 Actuals	FY2027 Budget	FY2028 Forecast	FY2029 Forecast	FY2030 Forecast
Ontario Clinical Exam					
Revenue	2,417,373	1,498,675	0	0	0
Expenses	2,238,383	1,516,935	0	0	0
Surplus (Deficit)	178,990	-18,260	0	0	0
Core Business					
Revenue	8,975,394	9,389,468	9,757,380	10,120,260	10,483,140
Expenses	8,390,780	9,374,286	9,368,536	10,115,305	10,559,955
Surplus (Deficit)	584,614	15,182	388,844	4,955	-76,815
Total College					
Revenue	11,392,767	10,888,143	9,757,380	10,120,260	10,483,140
Expenses	10,629,163	10,891,221	9,368,536	10,115,305	10,559,955
Surplus (Deficit)	763,604	-3,078	388,844	4,955	-76,815

- The projection anticipates that FY2028 and FY2029 are liable to be in a surplus or balanced position and that operational growth will only begin to put pressure on revenue in FY2030 where a modest deficit is projected.
    - Notably, while FY2028 core business revenue is projected to increase compared to FY2027, core business expenses are staying relatively neutral notwithstanding the investments identified above. There are two primary drivers enabling investment with reduced overall expenses, namely, the removal of the significant costs associated with undertaking the jurisprudence program in FY2027 and the significant reduction in rent obligations in FY2028.
    - As noted these forecasts are subject to any investments or changes made in response to the resulting operational plan and budgeting processes that are undertaken in each year going forward.
    - Notably, the College's operating reserve will remain at 5 months or better over each of these fiscal years.

Guiding Principles for Fee Decisions

- The Board recently approved the *Guiding Principles for Fee Decisions* document (Appendix A) to support decision-making regarding registrant fees.

- Using the structured considerations outlined in that document requires working through an analysis of the College's ability to discharge regulatory responsibilities, ability to fund strategic commitments, the financial forecast of the College, and the impact on registrants.
    - Regulatory Responsibilities: based on the forecasts provided, the College is projecting sufficient revenue from registration and administrative fees to fulfill its public-interest obligations through to FY2030.
    - Strategic Commitments: Based on the forecasts provided, the College has sufficient revenue to fund key strategic commitments articulated in the strategic plan and will enter operational planning process with flexibility for FY2028.
    - Financial Sustainability and Organizational Health: Based on historical trends and forecasts provided, the College's financial health is strong. Frequent surpluses after years of deficits have now returned the College's reserve to strong levels while supporting investment into the organization through new staff and financial support for strategic projects.
    - Impact on Registrants: Fee increases have been avoided for two years in a row and based on the forecasts provided, can be avoided for at minimum the next fiscal year.
- On the basis of the information available and the analysis undertaken above, it is not proposed that a fee increase be considered at this time.

Risk, Audit, and Finance Committee Recommendation

- The RAFC considered the above analysis at their August 2026 meeting. Ultimately, the Committee approved the following motion:

    The Risk, Audit, and Finance Committees recommends not to increase fees for FY2028.

Next Steps

- Staff will implement the direction of the Board in relation to registrant fees.
- While forecasts have been developed for the purposes of this decision-point, work to create the FY2028 budget has been initiated and a full budget will be presented to the Board in March 2027.

Questions for the Board

- Do you feel anything in the materials requires further clarification?
- Does the Board recommend *not* increasing fees for FY2028?

Guiding Principles for Assessing Registrant Fees

Purpose and Use

This guidance is intended to support the Board in making principled, informed, and explainable decisions regarding registrant fees, including decisions to increase, decrease, or maintain fees.

The guidance articulates core principles and a set of structured considerations to guide the Board's analysis. It is not a decision rule or formula to make a decision.

Foundational Principle

As an Ontario health regulator, the College has a legal mandate to serve and protect the public interest. Registrant fees are the College's primary source of revenue and must be set at a level that enables the College to carry out its regulatory responsibilities effectively, sustainably, and independently.

Structured Considerations

The principles articulated in this guidance are presented as a set of structured considerations intended to support disciplined decision-making.

These considerations are typically assessed in sequence, beginning with the College's core regulatory obligations, and then considering strategic commitments, financial sustainability, and registrant impact.

Regulatory Responsibilities

Principle

Registrant fees must be sufficient to enable the College to discharge its statutory mandate and core regulatory responsibilities.

This principle establishes the fundamental trajectory of fee decisions and cannot be overridden by other considerations.

Supporting Questions

Before considering additional factors, the Board should satisfy itself that:

1. **No compromise to public protection**
   At current or proposed fee levels, the College's ability to fulfil its public-interest obligations, either now or in the foreseeable future will not be compromised.

Strategic Commitments

Principle

The Board's strategic plan reflects its approved direction for how the College will advance its public-interest mandate.

Registrant fees should be sufficient to reasonably resource and implement this plan, recognizing that the scope, timing, and pace of strategic initiatives are subject to Board judgment.

Supporting Questions

Before considering additional factors, the Board should determine:

1. **Strategic commitments are fundable**
   The activities and outcomes contemplated by the strategic plan can be realistically resourced at current or proposed fee levels.

Financial Sustainability and Organizational Health

Principles

Having considered the College's regulatory responsibilities and strategic commitments, , the Board can assess the timing, pace, and risks associated with any change in fees by assessing the overall financial health of the College.

- Fee decisions should be informed by multi-year financial forecasts.
- College reserves must be maintained within the bounds of Board-approved policy, serving primarily as a buffer against risk and uncertainty.
- Fee decisions should distinguish between structural (ongoing) and temporary financial pressures or costs.

These principles shape *how* or *when* action is taken.

Supporting Questions

The following questions are diagnostic, to help the Board assess how the principles above might influence or shape the action taken.

1. **Overall financial position**
   What does the College's current and projected financial position indicate about its ability to sustain operations and strategic commitments over the short, medium, and long-term and how would action or inaction on fees affect financial flexibility over that period?
2. **Reserves as signal, not substitute**
   How do current and projected reserve levels compare to the Board-approved reserve policy, and what signals do those levels provide about timing, risk, and flexibility?
3. **Nature of cost pressures**
   How does the nature of the financial pressure (i.e., structural or temporary) inform decisions about timing, reserve-use, or phasing of fee changes?

Impact on Registrants

Principles

Changes in registration fees have a direct impact on registrants. While this impact is an important consideration, it must be weighed alongside the College's regulatory responsibilities, strategic commitments, and financial position.

- Decisions about registrant fees should strive to implement fair and predictable changes.
- Decisions about registrant fees should consider how the regulatory cost is borne across generations.
- Core regulatory costs should be borne broadly, while individual or specific services should be recovered from those individuals directly.
- Decisions should be explainable in a clear and principled manner.

These principles further inform *how or when* changes are implemented.

Supporting Questions

The following questions help the Board assess the most appropriate approach for implementing a fee change that acknowledges the impact of this change on registrants.

1. **Absolute registrant impact**
   What is the direct dollar impact of the proposed fee change, and how does it compare to recent fee history, including the timing and magnitude of prior adjustments?
2. **Pacing and predictability**
   Does the proposed approach favour smaller, more predictable adjustments over time rather than larger, intermittent changes?
3. **Economic and comparative context**
   How does the proposed fee change compare to relevant benchmarks, including inflation over the same period and fees set by other regulators?
4. **Intergenerational fairness**
   Does the approach distribute costs fairly across current and future registrants, avoiding deferral of necessary adjustments that could result in more disruptive increases later?

Explainability and Accountability

This guidance is intended to support clear, principled decisions that are clearly explainable.

Board deliberations should be able to articulate:

- How the decision aligns with the College's public-interest obligations;
- How strategic commitments were taken into account;
- How financial sustainability and risk were assessed; and
- How registrant impacts informed the approach to implementation.

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 18.0

BOARD BRIEFING NOTE
For Decision

Topic:	Health Professions Discipline Tribunal – Evaluation of Pilot and Next Steps
Public Interest Rationale:	Interprofessional collaboration between health regulatory colleges and implementation of consistent approaches as it relates to discipline proceedings.
Strategic Alignment:	*Engagement & Partnerships:* Collaborate with system partners in a clear and transparent manner to enhance trust and credibility. *Performance & Accountability*: Implement strong governance structures and systems.
Submitted By:	Craig Roxborough, Registrar & CEO Anita Ashton, Deputy Registrar & CRO
Attachments:	N/A

Issue

- The College's one-year pilot with the Health Professions Discipline Tribunals (HPDT) is coming to a close at the end of 2026.

Decision Sought

- The Board is asked to give direction on whether the College should continue participation in the HPDT on a more permanent or long-term basis, extend the pilot for another year, or withdraw from the collaborative and return the management of hearings to the College.

Background

- At the March 2025 meeting, the Board decided to join the HPDT for a one-year trial period.
    - The decision followed a presentation by HPDT Chair David Wright in September 2024 and an exploration of the opportunity at the December 2024 Board meeting, including the potential advantages and disadvantages of joining the tribunal (pg. 50-99).
- The tribunal was established in 2021 by the College of Physicians and Surgeons of Ontario (CPSO) to support a more independent discipline process. The model created greater separation between the regulator and discipline decision-making and allowed the CPSO to appoint a dedicated team of adjudicators to chair panels and draft decisions.
- In 2023, the model expanded to include three other health regulatory colleges and now provides discipline services to 10 health regulatory colleges.
- Participation in the HPDT required several governance and administrative changes.

- Appointment of HPDT Chair David Wright as Chair of each participating discipline committee, and appointment of Experienced Adjudicators to support participating tribunals;
- Rebranding discipline committees as tribunals, including the Ontario Physiotherapists Discipline Tribunal (OPDT);
- Use of an Experienced Adjudicator to chair each discipline panel, alongside professional and public members; and
- Outsourcing discipline hearing administration to the HPDT team, supported by tribunal-specific Vice-Chairs from each College and expanded training and education programming.

- When the Board decided to join the HPDT for a one-year pilot, a number of considerations factored into the decision. Most notably the Board briefing materials highlighted that joining the HPDT would:
  - Help the College address capacity issues being faced internally as discipline processes were being managed by a small team responsible for another program area as well;
  - Enable the College to participate in an innovative and collaborative project within the health regulatory sector, demonstrating a commitment to modernization;
  - Strengthen the College's access to expertise, both in the administration of disciplinary processes and through the integration of experienced adjudicators into hearing panels; and
  - Represent an opportunity to ensure performance timelines are met across metrics within the discipline process.

Current Status and Analysis

- As the one-year pilot program ends in December 2026, the College must decide whether to (1) commit to the HPDT in a more permanent or long-term capacity, (2) extend the pilot for another year, or (3) withdraw from the HPDT and manage hearings internally.

- To support the evaluation of the one-year pilot program, several considerations are outlined below to support a comprehensive and multifaceted analysis. At the time of this analysis, the HPDT has managed College discipline hearings and processes for eight months. Four hearings have concluded and one new referral has just been received, resulting in a limited dataset.

A. Analysis

- The analysis below is organized around seven considerations including: policy and sector context, strategic alignment, performance, operational experience, and stakeholder feedback. Together, they assess whether the HPDT provides value through timeliness, cost, independence, expertise, administrative capacity, education, and sector collaboration.

- As outlined below, overall the pilot has not demonstrated material improvements in hearing timeliness or decision-release timelines compared with the College-administered model.

- However, participation in the HPDT has provided broader strategic, operational, educational, and sector-alignment benefits, while the financial impact appears broadly neutral when increased hearing and education costs are considered alongside reduced internal administrative requirements.

- On the basis of the analysis undertaken, the central question is not whether the HPDT is faster or less expensive, but whether the additional expertise, independence, administrative capacity, and sector collaboration provided by the model justify continued participation and serve the public interest.

Policy and Sector Context

- The HPDT emerged in response to increased scrutiny regarding the independence, transparency, efficiency, and consistency of health regulatory discipline processes. More specifically, questions or concerns that the historical approach to managing discipline processes did not serve the public interest.

- In particular, Justice Stephen Goudge's 2018 review of the College of Physicians and Surgeons of Ontario (CPSO) recommended several changes intended to strengthen public confidence in professional discipline processes.

    - Most notably, the review recommended that legally trained adjudicators chair discipline proceedings, consistent with broader shifts toward the professionalization of administrative tribunals within and outside the regulatory sector.

- Additionally, reports submitted to the government by Marilou McPhredron on the handling of, in particular, sexual abuse cases in the health regulatory context (with a focus on the CPSO) offered strong criticism regarding the lack of independence of College discipline processes and how this undermines public trust.

- The Citizen Advisory Group (CAG) was also consulted in 2019, where patients and caregivers identified opportunities for strengthened independence of discipline processes. The feedback identified increased public representation as essential to public trust and emphasized the importance of expertise among those in governance roles.

- In response, the CPSO established a new discipline hearing model that ultimately transitioned into the HPDT. This new model was intended to address many of the concerns raised above and ensure that the CPSO's approach to managing discipline processes served the public interest. This included:

    - Establishment of a distinct tribunal identity separate from the College;

- A full and unique rebrand with an independent website;
- Independent hearing administration and operations;
- Appointment of Experienced Adjudicators to chair proceedings and support panels; and
- Modernized rules of procedure and enhanced case management practices.

- The model was later extended to other health regulatory colleges, creating a shared model that improves consistency, centralizes administration, reduces duplication, and builds sector-wide expertise. The College joined during a period of HPDT growth, with 10 colleges now participating.
- Similar independence concerns were recently reflected in British Columbia, where legislative change moved disciplinary responsibility from health regulatory colleges to a consolidated independent body, the Health Professions Discipline Tribunal.

Strategic Considerations

- Participation aligns with the College's strategic commitment to collaborate with partners, advance shared goals, and foster trust and credibility as outlined in the College's Strategic Plan.
- The HPDT promotes greater consistency in hearing administration, adjudication, education, and case management across participating colleges.
  - Public and government critiques of professional regulation have often identified variation in processes, limited collaboration, and perceived lack of independence as areas for improvement.
  - In general, the public interest is served where discipline processes are modern, transparent, and consistent. This helps to promote similar outcomes across professions and improves consistency in adjudication and access to justice.
  - Participation demonstrates a willingness to pursue shared regulatory solutions where appropriate, rather than maintaining separate processes and infrastructure where common approaches may better support consistency and public confidence.
- A growing number of Ontario health regulatory colleges have joined the HPDT. Participation positions the College within an increasingly common sector framework for discipline administration and adjudication.
- Participation provides opportunities for OPDT members to engage in joint education and development activities alongside members from other health professions, supporting the exchange of leading practices and cross-profession learning.

Performance and Sector Perspectives

- Performance data between the HPDT and the College was analyzed for two key measures: time from referral to hearing and time from hearing completion to decision release.
    - Available HPDT performance data was compared with College discipline matters completed during the 2025 calendar year, the final full year prior to joining the HPDT pilot.
- On average, referral-to-hearing timelines were nearly identical, averaging 219 days under the HPDT compared to 222 days under the College-administered model.
- Similarly, average time from hearing completion to decision release remained consistent, averaging 40 days under the HPDT compared to 38 days under the College-administered model.
    - While overall averages were comparable, the range of decision-release timelines under the HPDT was somewhat narrower, with the longest decision-release period under the HPDT remaining lower than the longest decision-release period observed under the College-administered model.
- Based on the data available to date, participation in the HPDT has not materially changed the timeliness of hearings or decision release when compared with the College's historical performance.
    - The HPDT does, overall, report strong performance with 80% of cases *concluding* within 318 days of referral and 80% of contested decisions being released within 55 days.
- The HPDT has also been assessed as part of a CPSO governance review, public perceptions of the model have been explored, and feedback is routinely gathered from both prosecution and defense representatives.
    - As part of an third party review of CPSO's governance structures, the HPDT was identified as "outstanding example of regulatory innovation and represents current best practice in disciplinary proceedings" by the consultant.
    - The HPDT also engaged the Citizen Advisory Group (CAG) in a discussion about the tribunal model. As noted previously, patients and caregivers participating in the focus group were less interested in the specific changes made through the HPDT and were more concerned with broader issues regarding transparency, fairness, and justice throughout the complaints and discipline process.
        - Notwithstanding the above, the principles identified by the CAG aligned with the commitments of the HPDT. Where specific HPDT features were highlighted, CAG members generally saw the model as a positive development, even if their full expectations had not been met.

- Defense and prosecution counsel also participate in roundtables led by the HPDT to identify and discuss process issues in the spirt of continuous improvement. Feedback has been positive about the changes and standardization that are embedded into the HPDT. Where issues are identified, the HPDT staff seek to be responsive.

Operational Experience and Sustainability

- Since joining the HPDT, the College and committee members have identified several opportunities to refine administrative and business processes.
  - Feedback has included scheduling practices, requests for availability where conflicts were already known, processes related to member remuneration, communication regarding hearing commitments, and support for obtaining required pre-approvals for Public Directors.
  - HPDT representatives have generally been receptive to this feedback and have worked collaboratively with College staff to identify and implement improvements.
  - The HPDT supports ten participating tribunals, each with historically different administrative practices and processes. As a result, the HPDT has been working to balance consistency and standardization across participating tribunals while also accommodating profession-specific requirements where appropriate.
- A significant feature of the HPDT model is the breadth of education and training available to committee members, which is substantively more structure and standardized than what has historically been available under the College-administered model. Since joining the HPDT, Discipline Committee and OPDT members have had access to multiple education and development opportunities, including:
  - *HPDT Annual Conference* covering a mock hearing and deliberation, recent case law, discussions with legal counsel, and a question-and-answer session with Experienced Adjudicators.
  - *Introduction to HPDT* training covering governance, rules of procedure, case management, hearing preparation, openness and privacy, deliberations, decision writing, reprimands, and hearing logistics.
  - *OPDT Annual Education Session* focused on the governing framework, hearing processes, findings and penalty decisions, sexual abuse provisions, joint submissions, impartiality, and equity considerations.
  - Recordings and materials were provided to members unable to attend live sessions, with confirmation of completion required.

  - Additional asynchronous learning included mandatory sexual abuse training, educational newsletters, access to live-streamed HPDT hearings, decision summaries, and updates on emerging adjudicative issues.

- The HPDT has continued to expand its operations and service offerings while supporting a growing number of participating health regulatory colleges. At present, workload and capacity concerns have not been identified as a significant operational issue.

- The HPDT benefits from established governance, administrative infrastructure, and operational support through the CPSO, providing a high level of organizational and financial stability.

- CPSO has also established an emergency succession plan should the Chair of the HPDT suddenly leave or otherwise be unable to discharge his responsibilities. This includes both an identified adjudicator to temporarily assume adjudicative responsibilities, with a separate operational approach to manage the administrative elements of the HPDT. As with any senior position, should the position need filling on a more permanent basis, an external recruitment would be necessary.

Human Resource and Operational Impact

- Historically, discipline hearings and related administrative processes were managed internally by the College's Practice Enhancement Program (formerly known as Compliance Monitoring).

- At the time the College joined the HPDT pilot, staff estimated that transferring hearing administration responsibilities to the HPDT would reduce internal resource requirements by approximately 0.5 FTE and enable the College to forgo additions to the College's headcount due to increasing demands in the Practice Enhancement Program.

- Since that time, the resource capacity created through participation in the HPDT has been absorbed by increased activity within the Practice Enhancement program, due to increased coaching and remediation initiatives arising from investigations and quality assurance activities.

- Based on current workload demands, it is not possible to reabsorb the administration of discipline hearings and processes without additional human resources.

  - It is anticipated that at least an additional 0.5 FTE is needed if the discipline model is managed internally, with the potential for additional capacity requirements depending on hearing volume and complexity.

- Participation in the HPDT allows College staff to focus on other regulatory priorities while leveraging a specialized discipline administration model supported by dedicated tribunal resources.

Financial Considerations

- Comparing discipline hearing costs across models is challenging because expenses vary by matter complexity, number of hearing days, procedural requirements, and whether the matter is contested or uncontested. Despite these limitations, the available data provides a reasonable basis for assessing the financial impact of the HPDT pilot.

- Prior to joining the HPDT, the College anticipated that direct hearing costs would be somewhat higher under the HPDT model.

    - This was largely attributable to the use of Experienced Adjudicators and additional case management activities that are not required under the College-administered model.

    - Under the College-administered model, hearing panels were supported by Independent Legal Counsel (ILC), which represented a significant component of hearing-related costs. Under the HPDT model, ILC costs are replaced by the use of Experienced Adjudicators.

- Available data confirms this prediction, as per-hearing costs under the HPDT have been slightly higher than historical College-administered data points.

    - Excluding costs that are borne regardless of the model employed (e.g., prosecution counsel, Committee per diems), under HPDT uncontested hearings managed to date have cost approximately $1000 per case more than the College-administered model.

    - The costs associated with the *one* contested hearing under the HPDT were approximately $5000 more than historical comparators under the College -administered model, but costs for contested hearings vary significantly and it is difficult to make comparisons based on the limited data.

- The College had previously estimated that outsourcing hearing administration would free approximately 0.5 FTE of staff capacity, and current experience suggests this estimate was reasonable.

    - The capacity created has been utilized to address growing workload in the Practice Enhancement program and delayed a need to increase the College's headcount.

    - The estimated internal cost associated with this capacity is approximately $40,000 annually, compared to the HPDT's annual administrative participation fee of approximately $13,000.

- Education and training costs under the HPDT are expected to be higher than the College's historical experience due to broader participation opportunities and expanded offerings.

    - Actual expenditures to date have been lower than originally anticipated, with approximately $14,000 spent since joining the pilot compared to a budget allocation of up to $50,000.

Whether the budgeted amount will be reached depends, in part, on Committee Member attendance at upcoming education and training events (e.g., the in-person education day).

  - Historically, annual expenditures for Discipline Committee education and training generally ranged between $10,000 and $20,000.

- Overall, available financial data suggests that higher hearing and education costs are largely offset by reduced internal administrative requirements and staffing pressures.

- Based on the information available to date, the financial analysis does not demonstrate significant cost savings or significant cost increases associated with participation in the HPDT. Rather, the decision is primarily a question of the value derived from the additional services, expertise, and administrative capacity provided through the HPDT model.

Feedback and Stakeholder Perspectives

- An anonymous survey was distributed to all OPDT members to gather feedback on the HPDT pilot and their experiences to date. Twelve committee members responded. Most respondents had participated in HPDT training and education, and some had also participated in a hearing.

- Overall, feedback was generally positive, with strong results related to communication, support, and resources.

  - Over 80% of respondents agreed that communication from the HPDT has been timely and effective, and more than 80% agreed that the HPDT has provided appropriate support and resources to committee members.

  - Most respondents reported feeling prepared for their role. 75% agreed that HPDT training and educational opportunities helped prepare them to participate in a hearing, although one respondent expressed strong disagreement. Views on the value and quantity of training were mixed in the open-text feedback with some respondents expressing significant positive evaluations and others expressing concern with the volume or concerns that the training did not sufficiently prepare them.

- Respondents identified several benefits associated with participation in the HPDT, including:

  - Education and training opportunities;

  - Access to discipline decisions and information from other health regulatory colleges;

  - Opportunities for cross-profession learning and networking;

  - Support provided by HPDT staff; and

  - The contribution of Experienced Adjudicators to the hearing process.

- Many respondents reported having no significant concerns with the HPDT. Where concerns were identified, they generally focused on:
    - Administrative and business processes;
    - Communication and logistical issues;
    - Opportunities for Experienced Adjudicators to deepen their understanding of the physiotherapy context; and
    - Additional guidance regarding certain hearing and deliberation processes.
- Among respondents who identified concerns, the majority characterized them as operational or administrative in nature, rather than concerns regarding the fairness or integrity of the discipline process itself.
- Members with experience under both the historical CPO-administered model and the HPDT generally viewed the HPDT as comparable to or better than the previous approach. No respondent indicated that the HPDT was significantly worse than the College-administered model.
    - Open-text feedback from those who preferred the previous College administered model primarily focused on training requirements, administration, logistics, and implementation matters rather than concerns regarding hearing outcomes or procedural fairness.
- Feedback from members who participated directly in a hearing was similarly positive.
    - Approximately 80% of hearing participants agreed that they received appropriate support, questions and concerns were addressed in a timely manner, they were adequately prepared, the process was fair and effective, they could meaningfully contribute to deliberations, and the decision-writing process was efficient.
    - Views regarding the role of Experienced Adjudicators were somewhat more mixed than other aspects of the hearing process.
        - 60% agreed that Experienced Adjudicators effectively supported the panel in conducting hearings and reaching decisions, while approximately 20% responded neutrally.
- The majority of respondents were overall confident that the HPDT can effectively support the College's work.

B. Options for the Consideration

- The potential advantages and disadvantages of (1) committing to the HPDT in a more permanent or long-term capacity, (2) extending the pilot program for another year, or (3) withdrawing from the HPDT and manage hearings internally are summarized below.

Option 1: Continue Long-Term

Potential Advantages	Potential Disadvantages
Provides organizational stability and certainty: A permanent decision would allow the College, the OPDT, and the HPDT to proceed with a known model and focus on continuous improvement rather than transition planning.	*Limited evaluation period:* The College has only participated in the HPDT since January 2026 and has managed a small number of hearings. A permanent decision would be based on limited data.
Aligns with broader strategic and sector trends: The HPDT was established in response to increasing expectations regarding independence, consistency, and collaboration in professional discipline processes. Continued participation aligns the College with these external factors.	*Reduced organizational control*: The College is no longer responsible for many of the day-to-day administrative elements and must exert indirect influence through the broader partnership.
Avoids re-establishing internal infrastructure: The College would continue to benefit from centralized administration, avoid system duplication, access Experienced Adjudicators, and participate in sector-wide education and training.	*Increased dependency on an external organization*: Over time, the College's internal capacity and infrastructure for independently administering discipline hearings may diminish, making a future return more challenging.
Does not fully eliminate future flexibility: Participation can be terminated in accordance with HPDT participation requirements should future circumstances warrant reconsideration.	*Panel composition*: The inclusion of Experienced Adjudicators brings enhanced procedural expertise and consistency, however, some system partners may perceive this model as reducing the influence of professional members during the hearing process.

Option 2: Extend Pilot for One Year

Potential Advantages	Potential Disadvantages
Provides more robust evaluation period: Extending the pilot would allow the College to assess the HPDT with a larger dataset, resulting in a more comprehensive analysis for future decision-making.	*Continued uncertainty:* Extending the pilot may prolong uncertainty for committee members, staff, system partners, and the HPDT.
Allows time to address any concerns: Administrative challenges, transition issues, or role-clarity concerns associated with early implementation could be addressed. This will support more refined analysis of persistent rather than temporary issues.	*Delayed Decision-Making:* The decision may ultimately be delayed with the same outcome being achieved as an additional year of participation may not materially alter the overall assessment.
Maintains access to the benefits of the HPDT model: The College would continue to benefit from centralized administration, Experienced Adjudicators, sector-wide education, and alignment with broader sector trends.	*Further Erosion of Internal Capacity:* Continued participation may gradually reduce the College's operational readiness to resume full responsibility should a decision be made to withdraw.
Preserve organizational flexibility: Extending the pilot more clearly preserves the ability to return this program area in-house if needed.	

Option 3: Leave the HPDT

Potential Advantages	Potential Disadvantages
Increased control: The College would regain responsibility and direct control over all elements of the hearing process and could respond directly to feedback.	*Additional Staffing and Resource Requirements:* Based on current workload and organizational capacity, re-assuming responsibility would require additional staffing and associated operating costs.
	Loss of the Experienced Adjudicator Model: The College would no longer benefit from adjudicators whose primary role is to manage hearing and support panels using specialized adjudicative expertise.
Return to historical composition model: The College could revert to a model in which three professional members and two public members comprise the panel, supported by Independent Legal Counsel.	*Reduced exposure to sector-wide education and training:* Committee members would no longer access standardized training or participate in education alongside members from other colleges.
	Potential Misalignment with Broader Sector Trends: Withdrawal could place the College outside a model increasingly being adopted by Ontario health regulatory Colleges and that was developed in response to broader calls for improvement in the discipline process.

Next Steps

- Following the September 2026 Board Meeting, College staff will engage with the HPDT to implement the Board's direction, including confirming participation arrangements, transition planning, or any additional information required to support a final decision.
- College staff remain committed to raising and resolving any feedback or concerns identified by Committee Members should the pilot be extended in any capacity.
- Should the College remain with the HPDT on a more permanent basis, it is anticipated that Fitness to Practice responsibilities will be similarly transitioned through the necessary governance and by-law changes at a subsequent meeting.

Questions for the Board

- What questions does the Board have about the HPDT and the analysis provided?
- What direction does the Board have about continuing or discontinuing the partnership with the HPDT?

COLLEGE OF PHYSIOTHERAPISTS of ONTARIO

September 2026
Agenda Item: 19.0

BOARD BRIEFING NOTE

For Information

Topic:	Exam Transition Update
Public Interest Rationale:	A stable and reliable examination process provides assurances to the public that physiotherapists possess the requisite knowledge and skills to provide safe, competent, and ethical care.
Strategic Alignment:	*Risk & Regulation:* Ensuring there is an appropriate and fair licensure process for both Canadian and internationally educated physiotherapists.
Submitted By:	Craig Roxborough, Registrar & CEO
Attachments:	N/A

Issue

- The Board is provided with an update regarding work underway both at the Canadian Alliance of Physiotherapy Regulators (CAPR) as they modernize credentialing services and continue to provide the new Canadian Physiotherapy Exam (CPTE) and at the College as we wind-down the Ontario Clinical Exam (OCE).

Decision Sought

- None, this item is for information only.

Background

- The College has approved the adoption of CAPR's new entry-to-practice examination, the CPTE, which officially launched in January 2026.

- At the same time, CAPR has been modernizing their credentialing process to reduce barriers for physiotherapists educated outside of Canada and to improve efficiency in their processes. CAPR has presented to the Board on multiple occasions to provide insight into these changes.

- With approval of the move to the CPTE, the Board has committed the College to a wind-down of the OCE. At the June 2025 meeting, the Board also approved a plan to increase capacity within the OCE during this transition period to respond to the high demand currently being experienced.

Current Status and Analysis

- The Board is provided with an update on (1) CAPR's delivery of evaluations services and (2) an update on the wind-down of the OCE.

1. CAPR Updates

Examination Updates

- CAPR has administered four (4) sittings of the CPTE with another sitting set for late September.
    - To date over 1200 candidates have challenged the exam with 400 registered for September.
    - Exam results are being released in a timely manner, with July results released within the 4 week benchmark.
    - Registration remains strong through the remainder of 2026.
- Results from the administrations to date continue to be tracked and compared with historical performance metrics.
    - Canadian educated physiotherapists continue to pass the CPTE at rates of approximately 95%, which is consistent with historical rates and the College's experience with the OCE.
    - Overall, approximately 65% of the physiotherapists educated outside of Canada have been successful on the exam. This is comparable to but slightly lower than historical trends.
    - Notably, the performance of international candidates through the pre-approved pathway have higher pass rates, tending to be approximately 80-85%.
- CAPR is also implementing strong exam protection processes including in exam proctoring, online monitoring, and the implementation of a 'tip-line'. CAPR is also proactive in communication with regulators regarding any issues identified and is adopting a visible and public approach regarding the consequences for candidates who violate exam policies.

Credentialing

- CAPR has published updated information about the Comparability Pathway modernization project to bring greater awareness and attention to the upcoming changes.
    - As a reminder, the intention of this redesign is to strengthen the credentialing program to better support candidates and provide greater confidence to regulators that the credentialing program is meaningfully evaluating equivalency.
    - The program is being redesigned in a manner that is consistent with the Pan-Canadian Framework for the Assessment and Recognition of Foreign Qualifications principles of fairness, transparency, timeliness, and consistency.
    - The new Comparability Pathway is set to be launched on October 15, 2026 and CAPR conducted a webinar on September 16th to support candidates through this transition and provide information regarding this new pathway.

- CAPR has also expanded relationships with World Education Services (WES) to reduce duplication between various immigration and credentialing processes, reducing both costs and steps involved in becoming a physiotherapist in Canada.

- Credentialing timelines continue to be very strong. In their last quarter, pre-approved pathway candidates were credentialed in under 2 days and standard pathway candidates were on average processed within 5 weeks.

2. OCE Management & Program Wind-down

- The College has one administration of the OCE left before the program is wound-down.

  - 325 candidates challenged the June administration and 396 candidates are registered for the October administration (highest registration to date). All unsuccessful candidates are being redirected to the CPTE, which has discounted rates in place for those registering before December 2026.

- As the Board will recall, an examiner bonus program was established to incentivize examiner participation through to the end of the OCE program. 177 bonuses were budgeted for and to date 104 have been paid out to date.

- Staff are in the early stages of developing a final technical report for the exam. It is anticipated that the Board will receive the report and a presentation at the March 2027 meeting.

- Financially, the exam outperformed initial expectations.

  - As the Board will recall, when the exam was developed a commitment was made to ensure that the exam achieved, at minimum, cost neutrality by March 2028.

  - Early projections regarding enrollment data and capacity indicated that the exam may struggle to achieve this result. However, as CAPR improved credentialing processed and timelines post-pandemic, the College saw dramatic increases in OCE revenue.

  - Financial tracking of all costs including in-kind costs associated with non-program staff is difficult prior to FY2024. It wasn't until December 2023 that significant efforts were made to tease out all OCE related revenue and expenses from the general budget.

  - However, based on the financial data available, the OCE initially started in a deficit position in FY2023, but generated surpluses in FY2024, FY2025, and FY2026 and is forecasted to be in a small deficit for FY2027. Overall, this accumulates to a surplus of approximately $700,000 since the program was launched in October 2022.

Next Steps

- The December 2026 version of this report will be the final update. CAPR related updates will be captured in the Registrar's Report going forward.

Questions for the Board

- What questions do you have about the updates provided regarding CAPR or the OCE?