College of Medical Radiation Technologists of Ontario

Ordre des technologues en radiation médicale de l'Ontario

CONSTANT IMPROVEMENT ANNUAL REPORT 2013



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One of the concepts fundamental to the regulation of any health profession is for members to be accountable for professional standards and treatment of patients. Our ability as a profession to demonstrate accountability ensures that the public and regulators will remain confident in our capability to regulate ourselves.

As it is with the profession, so it is with the CMRTO as a governance structure for self-regulation of medical radiation technology. The CMRTO Council accepts its responsibility to be accountable for college planning, strategic direction, and policy development.

Two initiatives in 2013 confirmed this commitment to making accountability the keystone of our decision-making and our strategic direction as a college.

First, Council launched a comprehensive review of its governance structure and practices, the goal of which was to ensure the CMRTO is meeting or exceeding current expectations for accountability and transparency in its governance tasks. As initial steps, Council established a 'governance task group' to manage the work and hired a company called The Accountability Group to assist in thinking through the challenges and possible directions.

I couldn't be more pleased with the two key outcomes of this review: A revised mission, vision and values for CMRTO and a strategic plan for 2014-2016, both of which were approved by Council at year end 2013. Although more will be said about both in the future, let me introduce here the new mission, vision and values:

MISSION

The mission of CMRTO is to regulate the profession of medical radiation technology to serve and protect the public interest.

VISION

The CMRTO is a future-focused, responsive, collaborative regulator committed to excellence.

VALUES

Integrity, fairness, respect, professionalism

At the same time as Council was developing this revised value system and the strategic plan, we worked steadily to improve the CMRTO quality assurance (QA) program so that it continues to be a contemporary and usable means of ensuring that all members are accountable for their professional practice and care of patients.

Supported by a new regulation that came into force in November 2012, the CMRTO updated its QA program, incorporating a print version of the ePortfolio and a new publication called 'Quality Assurance Program for Medical Radiation Technologists, September 2013'. Both were contained in a package of updates for their Standards of Practice Handbook, which also included a new professional misconduct regulation, a new advertising and quality assurance regulation as well as the print version of the new QA portfolio.

Just prior to this package arriving in members' hands, we launched the ePortfolio online tool — a user-friendly, web-based means for MRTs to update their continuing education and professional development activities on mobile devices. The ePortfolio allows members to go online in a secure, private section of the CMRTO website and complete their annual selfassessment, create a professional development plan, and provide a record of their continuing education and professional development activities.

The purpose of providing an online ePortfolio is so that neither process nor paper interfere with members paying attention to what really counts in a QA program — advancing each member's understanding of changes in our profession so that 'accountability' becomes not an external requirement but an internal engine for improving professional practice and patient care.

The same can be said about the CMRTO Council's own commitment to being accountable for meeting its legislated obligations.



It is evident we are in a supremely digital age. Canada in fact is a world leader in Internet usage (ahead of Australia and the United States). And estimates are that we will see 100% wireless penetration (for smartphones) in the next couple of years. Today the public, government agencies, corporations, media and the non-profit sector expect that personal and professional business will and should take place on web-based platforms.

So it shouldn't be surprising that over the past few years the CMRTO has been making dramatic strides in moving our member and public services on to our website and in using it as the central communication hub for all members and stakeholders. Government has compelled some of these steps. But most of our online improvements have been based on feedback from members that they prefer the ease and immediacy (and postage saving) of online transactions and information diffusion.

Two of our most ambitious recent projects were completed in 2013 upgrading the member services section of the CMRTO's website and the creation of a web based self-assessment and portfolio tool (the ePortfolio).

Driven by the need to simplify the process of updating member information and to provide members with more online services, we significantly modified the website's member services pages to be intuitive and easier to use. Security concerns were always top of mind for us so we also installed the right systems and software to protect the security of members' information.

In order to allow members access to an electronic method of complying with the requirements of our quality assurance (QA) program for the self-assessment and portfolio instrument, we also built a secure section of the CMRTO website where members can plan, track and record compliance with the core activities of our highly successful QA program. The tool also permits the QA Committee to monitor — in aggregate, not individually — participation in and compliance with the quality assurance program.

We often read in the media concerns about privacy and security around personal and health information that is stored online. I want to stress that with the ePortfolio members' individual information is kept secure on external computer servers and will not be available to CMRTO until such time as the information is electronically submitted to us if and when required under the QA program.

Even with the movement of more and more of our services online, the CMRTO recognizes there will always be an important place for personal communication between the CMRTO and its members and the public. In truth, there is a certain irony in the fact that in the fall of 2013, I presented in-person workshops across Ontario introducing members to the new online ePortfolio. More than 530 CMRTO members were able to attend the workshops in person.

I received a great deal of positive feedback about these workshops. From my perspective, they served not only as an opportunity to share this new online tool with members, but also contributed to the CMRTO's continuing strategy to improve MRTs' understanding of the role and work of the CMRTO as well as their own professional responsibilities.

Members can be assured that as much as we have entered a digital age, and will continue to find ways to use digital resources to improve efficiency and communication, there will always be room in our communication strategies for the personal — whether on the phone, in workshops, or at events.

REPORT FROM COUNCIL

Council

Members

Donna D. Lewis, President Bronwen Baylis, Vice-President Elaine Bremer Patrice Burke Mary Ann Ginty Robert Kamen Claudina Di Zio (Dina) Longo Franklin Lyons Elnora Magboo Hal McGonigal Jay Neadles

Cathryne Palmer Wendy Rabbie Ghulam Sajan Tarlok Singh

MRT(T) MRT(R) Public Member Public Member MRT(R) MRT(N) Public Member Public Member Public Member MRT(MR), MRT(R)

MRT(T) MRT(R) Public Member Public Member District 5 - Radiation Therapy District 4 - Radiograpy (from November 28, 2013)

District 1 - Radiography District 6 - Nuclear Medicine District 3 - Radiography (from September 27, 2013)

District 8 - Magnetic Resonance (from May 15, 2013) District 7 - Faculty District 2 - Radiography

Executive Committee

Members

Donna D. Lewis, President	MRT(T)	Council Member
Bronwen Baylis, Vice-President	MRT(R)	Council Member
Robert Kamen	MRT(N)	Council Member
Elnora Magboo	Public Member	Council Member
Jay Neadles	MRT(MR), MRT(R)	Council Member
		(from May 15, 2013)
Wendy Rabbie	MRT(R)	Council Member
		(to May 15, 2013)
Ghulam Sajan	Public Member	Council Member

The following is a summary of what has been a notable and highly productive year for Council, its statutory committees and CMRTO staff.

- At its meeting in March 2013, Council passed a by-law expanding the information available on the online public register. September 1, 2013, saw the expansion of the online public register making it easier for members, employers and the public to search the online public register, and better protect the public by ensuring that employers have access to current and relevant information about MRTs.
- March also saw the Alliance of Medical Radiation Technologists Regulators of Canada (the Alliance), of whom CMRTO is a proud founding member, play host to the "Regulating the Sonographer" Symposium. The purpose of the symposium was to discuss the current status of regulation, education, certification and professional associations regarding diagnostic medical sonographers. The symposium was attended by governments, policy makers, regulatory bodies, managers, practitioners and educators from across the country.
- Council's June 2013 meeting was a very busy and exciting one as Council welcomed the Hon. Jean Augustine, PC, Fairness Commissioner who attended the meeting and gave a presentation on the work of the Office of the Fairness Commissioner. Council was also happy to welcome Ms. Deanna Williams, Supervisor of the College of Denturists of Ontario, who gave a presentation on her experience as the first appointed supervisor of a college under the RHPA.
- Summer of 2013 saw the member services section of the CMRTO website undergo an exciting upgrade. The changes made to Online Member Service make the system more intuitive and allows members to easily update their profile as well as complete their renewal online. The upgrade also allows members to pay their annual renewal fees by debit and credit cards.
- As a result of the new Quality Assurance (QA) regulation, the CMRTO undertook to update materials and communications relating to the QA program to be consistent with the new language of the regulation. The first component released in August 2013 was the Quality Assurance ePortfolio. Members can now go online in a secure section of the CMRTO website and complete their annual self-assessment, create a professional development plan and provide a record of their continuing education and professional development activities. The ePortfolio permits the QA Committee to receive aggregate information in order to monitor MRTs' participation in the QA program.
- In order to help MRTs understand and prepare for the changes brought about by the release of the CMRTO Quality Assurance ePortfolio, Registrar, Linda Gough, presented workshops across Ontario to introduce the new ePortfolio to members. The workshops, conducted in October 2013, were well received and served not only as an opportunity to share this new online tool with members, but also contributed to the CMRTO's goal of improving MRTs understanding of the role and work of the CMRTO as well as their own professional responsibilities.

- In December, Council approved a reviewed and revised CMRTO mission statement, vision and values within the context of its core legislated mandate. This significant development came as a result of CMRTO's undertaking of a strategic planning process to identify the direction for the CMRTO over the next three years, 2014-2016. For this process, through an environmental scan, the CMRTO asked key stakeholders, policy makers, agencies and associations to identify issues that the CMRTO needs to consider and address. The major themes we heard were: the rapid implementation of new diagnostic and therapeutic technologies, increased public expectation for greater transparency and accountability of all health professionals, the increased priority of both interprofessional models of health care and quality of care, greater use of technology in facilitating communications, and demographic trends affecting both the patients served and MRTs themselves. Council reflected on stakeholder input, discussed the future, and identified key themes of future priority. These themes were elaborated in a process that engaged all CMRTO staff. Through these steps, the Strategic Plan was developed and refined and approved by Council in December 2013. The Strategic Plan is intended to focus our activities for the next three years while we continue to meet our legislated obligation to regulate the profession of medical radiation technology to serve and protect the public interest. The 2014 Operational Plan, also approved by Council in December 2013, is the initiatives and implementation plan that builds on the Strategic Plan. It lists the specific initiatives, projects and activities to support the strategic goals and objectives for the year 2014.
- In early 2013 Council approved the Governance Review Project, and work has continued all year. CMRTO's purpose in undertaking a review of its current governance structure and practices is to support and build on its current excellent reputation and work in serving and protecting the public of Ontario through the self-regulation of the profession of medical radiation technology. The CMRTO is particularly interested in enhancing its current values of accountability and transparency within a governance excellence framework that is consistent with its regulatory responsibility. Council created a 'governance task group' to carry out this and to make recommendations to Council. The aims of the project are to conduct a governance review, develop the Strategic Plan 2014-2016, and give input and guidance for the Registrar's evaluation process. All work is being completed on schedule.

COMMITTEE REPORTS

Inquiries, Complaints and Reports Committee

Members

Wendy Rabbie, Chair
Bronwen Baylis
Patrice Burke
Angela Cashell
Benoit Guibord
Jane MacFayden
Ghulam Sajan
David M. Wilson

MRT(R) MRT(R) Public Member MRT(T) MRT(T) MRT(MR), MRT(R) Public Member MRT(N) Council Member Council Member Appointed Member Appointed Member Appointed Member Council Member Appointed Member

The Inquiries, Complaints and Reports (ICR) Committee is the statutory committee under the *Regulated Health Professions Act* (the RHPA) responsible for handling all complaints, reports and inquiries regarding member conduct.

The Chair of the ICR Committee has appointed two separate panels, the Inquiry Panel and the Complaints and Reports Panel. The panels hold separate meetings and deal with distinct matters and therefore their data is tracked separately.

Inquiry Panel

Inquiry cases involve issues related to a member's fitness to practise. The inquiry is focused on identifying if a member is suffering from a physical or mental condition or disorder, the nature and extent of the condition or disorder and whether to refer the matter to the Fitness to Practise Committee for a hearing. These cases are handled by the Inquiry Panel of the ICR Committee.

Complaints and Reports Panel

Complaint cases are opened when the CMRTO receives a written/recorded complaint regarding the conduct of a member. These cases are investigated by the Complaints and Reports Panel of the ICR Committee.

The Complaints and Reports Panel of the ICR Committee also considers reports made by the Registrar regarding the results of an investigation conducted by an investigator appointed by the Registrar. With the approval of the ICR Committee, the Registrar may appoint an investigator to conduct an investigation to determine whether a member has engaged in professional misconduct or is incompetent.

In 2013, panels of the Inquiries, Complaints and Reports Committee reviewed a total of 21 cases, eight of which were carried forward from 2012. Of those cases, eight were complaints, 11 were reports and two were inquiries. Panels of the Inquiries, Complaints and Reports Committee issued a total of 17 decisions.

Below are charts that show the total number of cases reviewed and the outcomes of the decisions issued by the ICR Committee in 2013, as well as a breakdown of the complaints and reports by the related practice standard. Please note that a decision may involve more than one outcome and more than one practice standard.

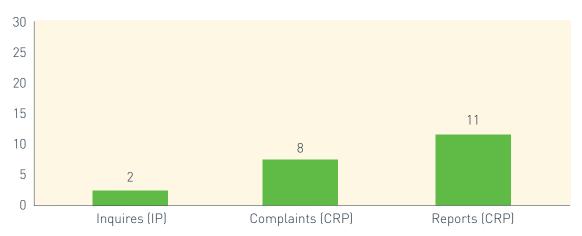
Total number of cases reviewed in 2013 by meeting dates

	Carry-over from 2012	Mar	June	Aug	Oct	Dec	Totals
Inquiries (IP)	1	0	1	0	0	0	2
Complaints (CRP)	1	2	2	3	0	0	8
Reports (CRP)	6	4	0	0	1	0	11
Total Reviewed	8	6	3	3	1	0	21

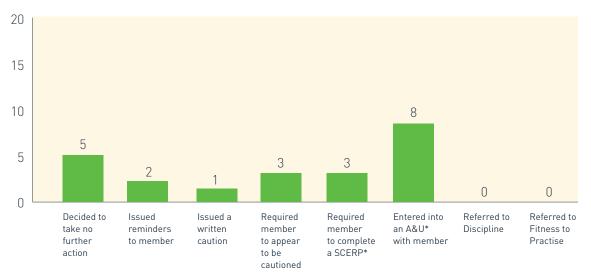
Numbers include carry over cases from 2012 and new cases in 2013

IP = Inquiry Panel CRP = Com

CRP = Complaints and Reports Panel



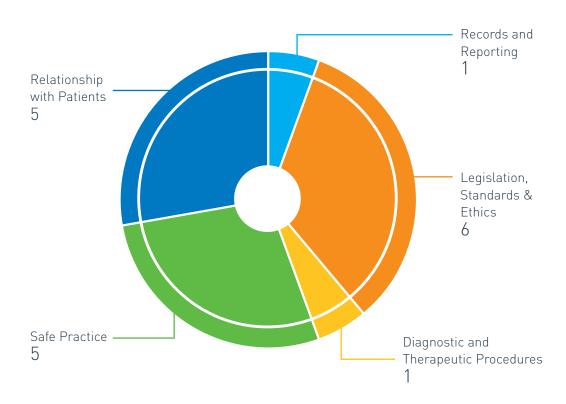
Total number of cases reviewed by panels of the ICR Committee in 2013



Decisions issued by panels of the ICR Committee in 2013

*SCERP – specified continuing education and remediation program *A&U – Acknowledgement & Undertaking

Complaints/Reports Decisions by Practice Standard 2013



Health Professions Appeal and Review Board

The Health Professions Appeal and Review Board (HPARB) is an agency of the government, independent of the CMRTO that is responsible for reviewing the decisions of the Inquiries, Complaints and Reports Committee regarding complaints. HPARB can review both the adequacy of the investigation and the reasonableness of the decision. A review may be requested by either the complainant or the member who is the subject of the complaint.

In 2013 there were two HPARB matters carried over from 2012. One request for review was withdrawn and HPARB confirmed the decision of the Inquiries, Complaints and Reports Committee in the other review. In 2013 there were also two new requests made to HPARB for a review. The reviews of these two decisions were not held in 2013.

Discipline Committee

Members

Claudina Di Zio (Dina) Longo, Chair	MRT(R)	Council Member
Martin Chai	MRT(T)	Appointed Member
		(from May 15, 2013)
Lisa Di Prospero	MRT(T)	Appointed Member
Gina Du	MRT(N)	Appointed Member
Mary Ann Ginty	MRT(R)	Council Member
Valerie Kelly	MRT(T)	Appointed Member
		(to May 15, 2013)
Hal McGonigal	Public Member	Council Member
Jay Neadles	MRT(MR), MRT(R)	Appointed Member
		(to May 15, 2013)
Hilda Pope	MRT(MR)	Appointed Member
		(from May 15, 2013)
Ghulam Sajan	Public Member	Council Member
Tarlok Singh	Public Member	Council Member

The Discipline Committee is responsible for holding hearings related to professional misconduct and incompetence matters referred by the Inquiries, Complaints and Reports Committee.

The Discipline Committee heard one matter in 2013, the summary of which is set out below.

Summary of Discipline Hearing – Jack Lossing

Decision

On March 20, 2013 a panel of the Discipline Committee (the Panel) found member Jack Lossing guilty of professional misconduct in that he:

- failed to cooperate with the Quality Assurance Committee,
- failed to carry out a requirement or order of the Quality Assurance Committee, and
- engaged in conduct in the course of practising the profession, that, having regard to all the circumstances, would reasonably be regarded by members as unprofessional.

Reasons

Mr. Lossing admitted each of the allegations which related to his failure to submit his Self-Assessment Profile, Continuous Learning Portfolio and related Quality Assurance records for 2010.

Penalty

The Panel accepted a joint position on penalty from the CMRTO and Mr. Lossing and made the following order:

- Mr. Jack Lossing shall have his certificate of registration suspended until such time as he has submitted his Self-Assessment Profile, Continuous Learning Portfolio and related Quality Assurance records for the calendar year 2010 and the materials have been deemed satisfactory by the Registrar (Note: Mr. Lossing submitted the required materials, which were deemed satisfactory by the Registrar prior to the hearing and therefore a suspension of his certificate of registration was not imposed),
- Mr. Lossing shall be reprimanded and the reprimand shall be recorded on the register for an unlimited period of time,
- The Order of the Committee shall be published, in detail, with the name of Mr. Lossing in the annual report of the CMRTO and any other publication deemed appropriate by the CMRTO, and
- Mr. Lossing shall, prior to April 20, 2013, pay costs to the CMRTO in the amount of \$2500.

Fitness to Practise Committee

Members

Mary Ann Ginty, Chair Liz Lorusso Julie Mathewson Hal McGonigal MRT(R) MRT(MR), MRT(R) MRT(N) Public Member Council Member Appointed Member Appointed Member Council Member

The Fitness to Practise Committee is responsible for holding hearings related to incapacity matters referred by the Inquiries, Complaints and Reports Committee.

There were no referrals to the Fitness to Practise Committee in 2013 and no hearings were held in 2013.

Patient Relations Committee

Members

Bronwen Baylis, Chair Komal Mazhar	MRT(R) MRT(N)	Council Member Appointed Member (from May 15, 2013)
Tarlok Singh Jennifer Stones Tammy Urso	Public Member MRT(T) MRT(N)	Council Member Appointed Member Appointed Member
		(to May 15, 2013)

The role of the Patient Relations Committee is to advise Council on the patient relations program, and other matters related to enhancing the relationship between the public and its members. The Committee is responsible to administer the CMRTO's program for funding therapy and counselling for eligible persons who were sexually abused by a member (eligibility requirements are set out in the legislation).

The Patient Relations Committee met once in 2013. There were no requests for funding for therapy or counselling.

The Patient Relations Committee ensured current and relevant information is available from the CMRTO's website related to the sexual abuse prevention plan for members and the public.

Quality Assurance Committee

MRT(T)	Council Member
MRT(R)	Appointed Member
MRT(R)	Appointed Member
	(from May 15, 2013)
Public Member	Council Member
MRT(N)	Appointed Member
	(to May 15, 2013)
MRT(MR)	Appointed Member
	(to May 15, 2013)
MRT(N)	Appointed Member
	(from May 15, 2013)
	MRT(R) MRT(R) Public Member MRT(N) MRT(MR)

The role of the Quality Assurance Committee is to develop and administer a quality assurance program that includes:

- continuing education or professional development to promote continuing competence and continuing quality improvement among the members,
- self, peer and practice assessments, and
- a mechanism to maintain members' participation in, and compliance with, the program.

The Quality Assurance Committee held 12 days of meetings in 2013. In 2013, 3% of the CMRTO membership was randomly selected to participate in the QA program. Over 200 members were required to submit their Self-Assessment Profiles, Continuous Learning Portfolios and related QA records either by Continuous Learning Portfolio, Quality Assurance Portfolio (print version) or ePortfolio. The Multi Source Feedback (MSF) Practice Assessment and the Individual Practice Assessment (IPA) were not used in the program this year due to the development of the ePortfolio.

In August 2013, the CMRTO released the ePortfolio - a user-friendly, web-based way for MRTs to update their continuing education and professional development activities on their computers, laptops and other mobile devices. The ePortfolio allows members to go online in a secure, private section of the CMRTO website and complete their annual self-assessment, create a professional development plan, and provide a record of their continuing education and professional development activities.

In September 2013, the Quality Assurance Portfolio (print version) was released which is a hard copy version of the ePortfolio. The ePortfolio and Quality Assurance Portfolio (print version) replace the previous Continuous Learning Portfolio. The Continuous Learning Portfolio is no longer available effective December 31, 2013.

Quality Assurance Portfolio Statistics for 2013

Portfolio Submissions Assessed for 2013

Submission Type	Total Number Assesse	
Continuous Learning Portfolio (old version)	18	
Quality Assurance Portfolio (print version)	9	
ePortfolio	191	
Total	218	

The quality of the members' self-assessments and participation in continuing education or professional development activities continues to be of high quality. There has been marked acceptance by members of the ePortfolio. The QA Committee found the ePortfolio format facilitated the review of the submissions to be straightforward and efficient as compared to the previous paper versions. Over 87% of the members who submitted their QA records used the ePortfolio. Of those ePortfolios, 96.8% were complete. Members who have provided feedback have said the ePortfolio is easy to use, intuitive and accessible.

Registration Committee

Members

Public Member	Council Member
MRT(T)	Council Member
MRT(R)	Appointed Member
MRT(MR), MRT(R)	Appointed Member
MRT(N)	Appointed Member
	MRT(T) MRT(R) MRT(MR), MRT(R)

The role of the Registration Committee is to consider applicants for registration with the CMRTO, that have been referred by the Registrar because the Registrar has doubts that the applicant fulfills the registration requirements set out in the registration regulation. The Committee assesses applicants' qualifications to practice medical radiation technology in Ontario, in an equitable, fair and consistent manner for all applicants.

The Registration Committee held eight days of meetings and one teleconference meeting to discharge its statutory responsibilities in 2013. During these meetings, the Committee reviewed and approved the following:

Internationally Educated Applicants

- Reviewed 79 applications for registration from internationally educated individuals
- Reviewed one application for removal of terms, conditions, and limitations
- Issued 71 decisions where the panel
 - Approved 70 applications for registration following the completion of certain requirements, including the successful completion of the CMRTO approved examination (the Canadian Association of Medical Radiation Technologists' national certification examination)
 - Approved the removal of terms, conditions and limitations imposed on one certificate of registration

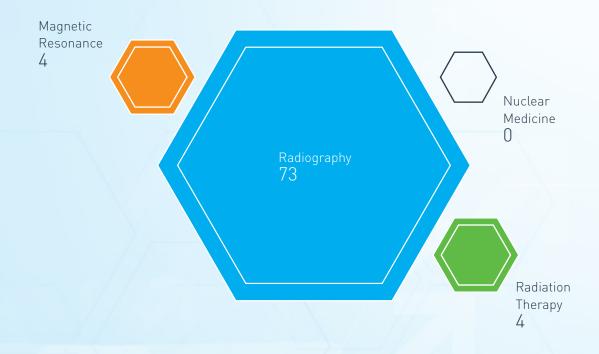
Ontario Educated Applicants

- Reviewed one application for reinstatement from a past member
- Issued one decision where the panel approved the application for registration following the completion of certain requirements

The Committee reviewed the Nova Scotia Association of Medical Radiation Technologists (NSAMRT) Nuclear Medicine Refresher Program and accepted the NSAMRT Nuclear Medicine Refresher Program as one of the retraining programs for past members of the CMRTO who have not practised the profession for a period of over five consecutive years.

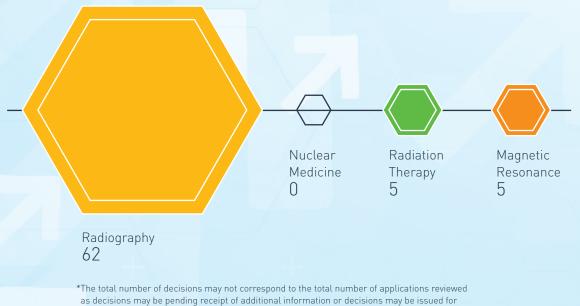
Office of the Fairness Commissioner

The CMRTO submitted the 2012 Fair Registration Practices Report to the Office of the Fairness Commissioner (OFC) in February 2013. The CMRTO submitted the Registration Practices Assessment Report to the OFC in September 2013.



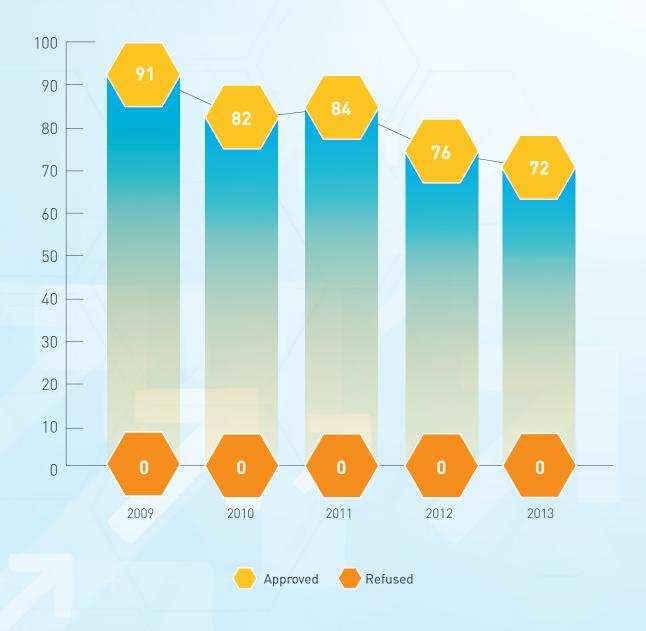
Applications reviewed by Registration Committee by specialty - 2013

Decisions issued by Registration Committee by specialty - 2013



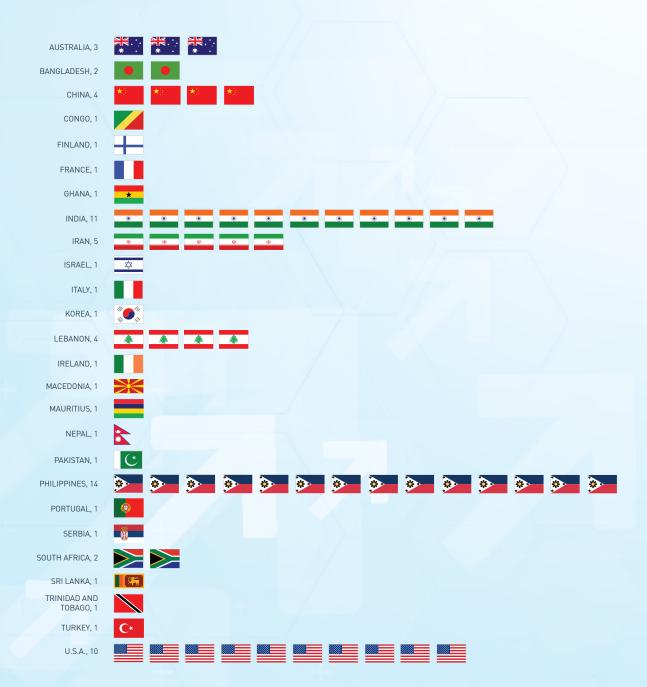
as decisions may be pending receipt of additional information or decisions may applications reviewed in the previous calendar year.

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*The total number of decisions issued by the Registration Committee includes decisions for applications referred to the Committee including Ontario educated applicants and past members.

Countries in which international applicants completed their education in medical radiation technology, 2013



*The total number of countries in which international applicants completed their education in medical radiation technology for new applications received in 2013 does not correspond to the total number of applications reviewed, or decisions issued, as the total number of applications reviewed includes applications returned for review with additional information.

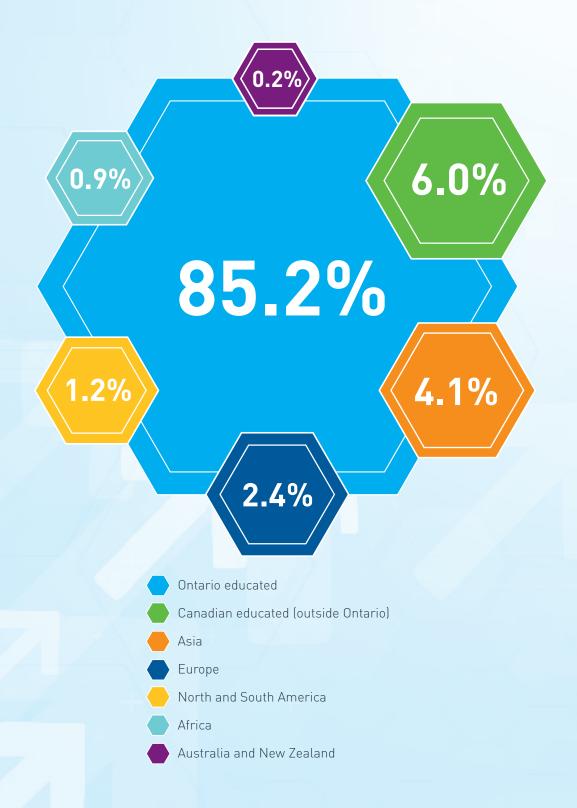
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Membership Profile

Total Registrants by Status and Primary Specialty

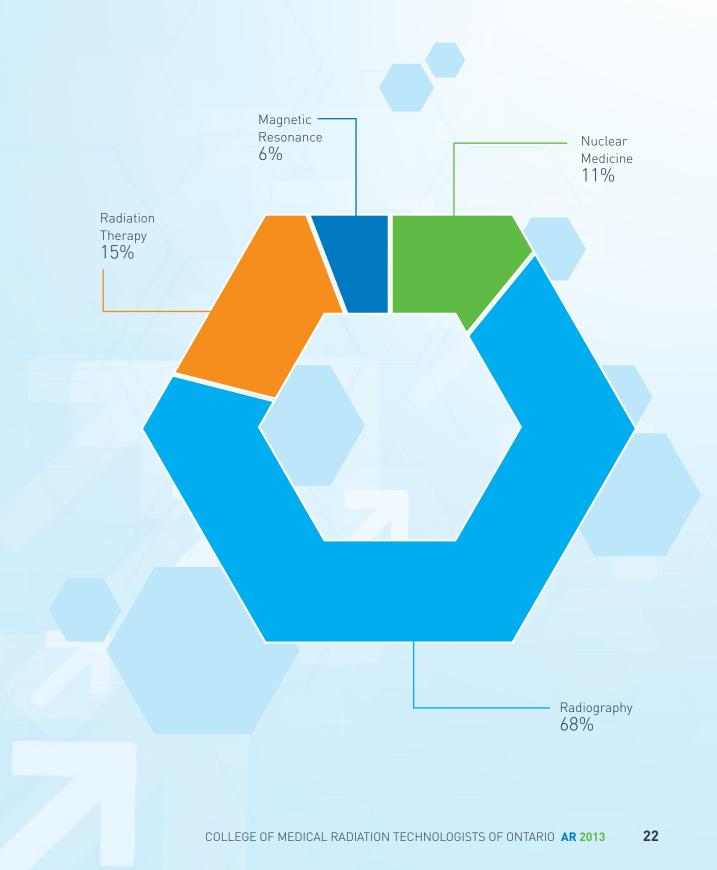
	2013	2012	2011
Active			
Specialty			
Nuclear Medicine	749	754	742
Radiography	4649	4646	4629
Radiation Therapy	1042	1018	978
Magnetic Resonance	402	354	346
Employment Specific			
Nuclear Medicine	10	12	12
Total Active	6852	6784	6707
Resigned			
Specialty			
Nuclear Medicine	45	29	28
Radiography	237	255	237
Radiation Therapy	56	53	50
Magnetic Resonance	17	10	9
Employment Specific			
Nuclear Medicine	2	0	1
Total Resigned	357	347	325
Suspended (for failure to pay fees)			
Specialty			
Nuclear Medicine	0	2	3
Radiography	3	3	7
Radiation Therapy	0	2	0
Magnetic Resonance	1	1	0
Employment Specific			
Nuclear Medicine	0	0	0
Total Suspended	4	8	10
TOTAL ACTIVE, RESIGNED AND SUSPENDED	7213	7139	7042

Active members on December 31, 2013 by location of initial education in medical radiation technology



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Active members on December 31, 2013 by primary specialty



FINANCIAL STATEMENTS

INDEPENDENT AUDITORS' REPORT

To the Members of The College of Medical Radiation Technologists of Ontario

We have audited the accompanying financial statements of The College of Medical Radiation Technologists of Ontario, which comprise the statement of financial position as at December 31, 2013, the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of The College of Medical Radiation Technologists of Ontario as at December 31, 2013, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants March 28, 2014 Toronto, Canada

STATEMENT OF FINANCIAL POSITION

December 31, 2013, with comparative figures for 2012

	2013	2012
Assets		
Current assets:		
Cash	\$ 112,505	\$ 173,124
Accounts receivable and prepaid expenses	58,121	43,600
	170,626	216,724
Capital assets (note 2)	677,680	556,655
Investments (note 3)	1,591,585	1,623,868
	\$ 2,439,891	\$ 2,397,247
Liabilities and Net Assets Current liabilities:		
Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$ 97,356	\$ 71,662
Deferred revenue (note 5)	1,567,725	1,523,662
	1,665,081	1,595,324
Deferred lease inducements (note 6)	168,146	196,171
Net assets:		
Invested in capital assets	509,534	360,484
Unrestricted	97,130	245,268
	606,664	605,752
Commitments (note 8)		
	\$ 2,439,891	\$ 2,397,247

See accompanying notes to financial statements.

On behalf of the Council:

Donna D Lewis

Member

Bronwen Baylis Member

STATEMENT OF OPERATIONS

Year ended December 31, 2013, with comparative figures for 2012

	2013	2012
Revenue:		
Fees	\$ 3,277,341	\$ 3,266,064
Interest investments	54,557	52,237
Realized loss on investments	(8,370)	(29,919)
Change in unrealized gain (loss) on investments	(62,511)	16,325
	3,261,017	3,304,707
Expenses:		
Human resources	1,153,716	1,160,838
Operating	874,618	712,760
Communications and legal	594,918	543,856
Projects	208,818	15,989
Committee meetings	127,363	100,653
Education, quality assurance and other	58,070	96,658
Amortization of capital assets	242,602	221,272
	3,260,105	2,852,026
Excess of revenue over expenses	\$ 912	\$ 452,681

See accompanying notes to financial statements.

STATEMENT OF CHANGES IN NET ASSETS

Year ended December 31, 2013, with comparative figures for 2012

			2013	2012
	Invested in capital assets	Unrestricted	Total	Total
Net assets, beginning of year	\$ 360,484	\$ 245,268	\$ 605,752	\$ 153,071
Excess of revenue over expenses (expenses over revenue)	(214,577)	215,489	912	452,681
Investment in capital assets	363,627	(363,627)	-	
Net assets, end of year	\$ 509,534	\$ 97,130	\$ 606,664	\$ 605,752

See accompanying notes to financial statements.

STATEMENT OF CASH FLOWS

Year ended December 31, 2013, with comparative figures for 2012

	2013	2012
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	\$ 912	\$ 452,681
Items not involving cash:		
Amortization of capital assets	242,602	221,272
Amortization of deferred lease inducement	(28,025)	(28,025)
Change in unrealized loss (gain) on investments	62,511	(16,325)
Change in non-cash operating working capital	55,236	(9,281)
	333,236	620,322
Investments:		
Purchase of capital assets	(363,627)	(179,593)
Disposal of investments	1,211,908	1,099,711
Purchase of investments	(1,242,136)	(1,407,932)
	(393,855)	(487,814)
Increase (decrease) in cash	(60,619)	132,508
Cash, beginning of year	173,124	40,616
Cash, end of year	\$ 112,505	\$ 173,124

See accompanying notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Year ended December 31, 2013

The College of Medical Radiation Technologists of Ontario ("CMRTO") was constituted on January 1, 1994 with the proclamation of The Medical Radiation Technology Act. CMRTO's main responsibility is the standard setting and regulation of the medical radiation technologists' profession in Ontario. CMRTO operates as a not-for-profit organization and is not subject to income taxes.

1. Significant accounting policies:

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

(a) Capital assets:

Capital assets are recorded at cost. Amortization of computer hardware, computer software and office equipment is provided from the date of acquisition on a straight-line basis at 20% per annum. Leasehold improvements are amortized on a straight-line basis over the term of the lease.

(b) Investments:

Investments are stated at fair value. The change in the difference between the fair value and cost of investments at the beginning and end of each year is reflected in the statement of operations.

Fixed income securities are valued at year-end quoted market prices, where available. Where quoted prices are not available, estimated fair values are calculated using comparable securities. Transaction costs are expensed as incurred.

(c) Revenue and deferred revenue:

Membership and registration fees are recognized as revenue in the fiscal year to which they relate. Fees paid in advance are not considered earned and are recorded as deferred revenue. Grants are recognized as revenue in the year in which the related expenses are incurred.

(d) Deferred lease inducements:

Deferred lease inducements are amortized on a straight-line basis over the term of the lease.

(e) Pension plan:

CMRTO is an employer member of the Healthcare of Ontario Pension Plan ("HOOPP"), which is a multi-employer defined benefit pension plan. CMRTO expenses pension payments when made.

(f) Financial instruments:

CMRTO measures its cash and cash equivalents at fair value. Accounts receivable and accounts payable and accrued liabilities are measured at amortized cost.

(g) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could differ from those estimates.

2. Capital assets:

_			2013	2012
	Cost	Accumulated amortization	Net book value	Net book value
Computer hardware	\$ 134,464	\$ 115,975	\$ 18,489	\$ 21,688
Computer software	785,253	336,530	448,723	258,944
Office equipment	254,767	222,031	32,736	68,646
Leasehold improvements	296,445	118,713	177,732	207,377
	\$ 1,470,929	\$ 793,249	\$ 677,680	\$ 556,655

3. Investments:

Investments are carried at fair value and consist of the following:

	\$ 1,591,585	\$ 1,623,868
Fixed income securities	1,386,376	1,382,080
Cash and cash equivalents	\$ 205,209	\$ 241,788
	2013	2012

CMRTO has long-term investments in cash and cash equivalents and fixed income securities which are recorded at fair value. Cash and cash equivalents are instruments in highly liquid investments that are readily converted into known amounts of cash. CMRTO believes that it is not exposed to significant interest rate, market, credit or cash flow risk arising from its financial instruments.

CMRTO does not enter into any derivative instrument arrangements for hedging or speculative purposes.

The fixed income securities bear a yield to maturity from 1.00% to 9.98% (2012 - 1.00% to 9.00%) with staggered maturity dates ranging from March 2014 to December 2108 (2012 - February 2013 to June 2067).

4. Accounts payable and accrued liabilities:

Clncluded in accounts payable and accrued liabilities are government remittances payable of \$22,553 (2012 - \$37,394).

5. Deferred revenue:

	2013	2012
Balance, beginning of year	\$ 1,523,662	\$ 1,507,385
Amounts received	3,224,575	3,195,841
Amounts recognized as revenue	(3,180,512)	(3,179,564)
Balance, end of year	\$ 1,567,725	\$ 1,523,662

6. Deferred lease inducements:

Deferred lease inducements represent the value of the benefits obtained by CMRTO as a result of certain expenditures made by the lessor on behalf of CMRTO as inducements to enter into a long-term lease agreement. These benefits are amortized over the same time frame as the leasehold improvements.

The components of deferred lease inducements are as follows:

	2013	2012
Leasehold improvements	\$ 280,245	\$ 280,245
Less accumulated amortization	112,099	84,074
	\$ 168,146	\$ 196,171

7. Pension plan:

Some of the employees of CMRTO have become members of the HOOPP (the "Plan"), which is a multi-employer defined benefit pension plan. Plan members will receive retirement benefits based on the member's contributory service, the highest average annualized earnings during any consecutive five-year period, and the most recent three-year average year's maximum pensionable earnings. As at December 31, 2013, the Plan is 114% funded. Contributions to the Plan made during the year ended December 31, 2013 by CMRTO on behalf of its employees amounted to \$18,447 (2012 - nil) and are included in the statement of operations. Employees' contributions to the Plan in 2013 were \$14,640 (2012 - nil).

8. Commitments:

CMRTO has operating leases for its premises and office equipment. The minimum annual lease payments under these leases are as follows:

	\$ 1,056,000
Thereafter	170,000
2018	176,000
2017	181,000
2016	181,000
2015	181,000
2014	\$ 167,000







College of Medical Radiation Technologists of Ontario

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