

# ANNUAL REPORT

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THE COLLEGE OF MIDWIVES OF  
ONTARIO



APRIL 1, 1995 – MARCH 31, 1996

## VISION

The vision of the College of Midwives of Ontario is founded on a commitment to ensure that midwifery care is competent, ethical and responsive to individual and community needs.

Midwifery care in Ontario is defined and guided by a history of, and ongoing support for, community-based midwives working cooperatively in partnership with childbearing women.

## MANDATE

In Ontario, the profession of midwifery is self-regulated through the College of Midwives (CMO), which was created under the Midwifery Act and the Regulated Health Professions Act (1991).

The mandate of the CMO is to protect the public through self-regulation, in accordance with the RHPA.

The public interest is served by Ontario's registered midwives being accountable for the care they provide to childbearing women and their newborn infants.

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PRESIDENT'S MESSAGE

The past year has been one of tremendous development and implementation work for Council members and staff. Often we might wish for a transitional pace which allows for the development of policies and programs before the need to provide these services is urgent. The development and integration of midwifery has required simultaneous rapid development and implementation, and this is the challenge we are attempting to meet.

The CMO is successfully fulfilling its mandate, and this is due to the work and support of many individuals, both within and outside of the CMO. The Ontario Ministry of Health has been a critical support, in particular with ongoing financial support from the Professional Relations Branch for the large and complex PLA project. Assistance from the Access to Professions and Trades Unit of the Ministry of Culture and Citizenship has also been central to our work to date, and the CMO acknowledges this support appreciatively.

In the role of Co-Registrar, Elizabeth Allemang has contributed volumes of development and implementation work building the foundations of the PLA process. The CMO wishes to thank her as she leaves the College, for her valuable guiding work. We truly are ever indebted to her for her commitment to an innovative and groundbreaking program which has stimulated much interest across Canada.

The staff have proved flexible and extremely helpful to Council members, contributing significantly to CMO work. Thanks are due to Robin Kilpatrick as Co-Registrar, Winnie Hunsburger who replaced her during a maternity leave, and to Holly Nimmons for her work as Executive Coordinator.

The Council adopted a vision statement and mandate for the College at a strategic planning session in November 1995. These statements provide a foundation to direct Council and College work.



Michelle Kryzanauskas, professional member, CMO President

This year provided, in addition to PLA development and much varied committee work on Quality Assurance and Complaints and Disciplines, the initiation of Strategic Planning processes which we hope will guide us well in the upcoming year.

*M. Kryzanauskas, Rm*

Michelle Kryzanauskas, President

## CO-REGISTRAR'S MESSAGE

The integration of midwifery into Ontario's health care system continues to require education of other health professionals, hospital administrators and staff and government officials. In an effort to ensure that midwifery is accurately represented, the College has participated in many meetings to provide information about the scope of practice of midwifery; we have responded to inquiries from hospitals and health professionals and we have made presentations at medical and legal conferences. In three instances we



Winnie Hunsburger and Robin Kilpatrick, Co-Registrars

have undertaken an investigation to address concerns expressed by hospital officials regarding midwifery practice. The primary conclusion in each of these cases was that clear communication is critical in the integration of midwifery services and that the roles and responsibilities of midwives

and their colleagues must be clearly defined. The College provided assistance and written materials to further these discussions.

An essential function that the College serves is to receive complaints from the public, to investigate and resolve these complaints appropriately. We had two complaints that were investigated by a panel of the Complaints Committee. One was a complaint from a midwifery client and the other was from a hospital administrator. The panel dismissed both of these complaints. A third complaint was received from a representative of a hospital; in this case the Executive decided to refer allegations to the Discipline Committee for a hearing. The College and the member reached a negotiated settlement that required the member to undergo assessment of emergency skills by a peer and to develop protocols for working with hospital staff.

We have accomplished a great deal and have learned even more as we fulfill our mandate to regulate the profession. We will continue to strive to develop policies that support and protect Ontario's model of midwifery.

Robin Kilpatrick, Co-Registrar

HIGHLIGHTS OF 1995-96

- there were 72 midwives practising
- continued development and implementation of standards and policies to ensure that midwifery care is competent, ethical and responsive to individual and community needs
- completed a strategic planning process to clarify the various roles within the College, develop a vision statement, and streamline College activities to best fulfill its mandate
- developed a comprehensive plan for quality assurance in midwifery practice, in consultation with midwives and other stakeholders, based on the core values of competence assurance and continuous quality improvement
- completed foundation processes for the investigation and resolution of conflicts and complaints between midwives and clients, focusing on mutually agreeable settlements wherever feasible
- began implementation of the sexual abuse prevention plan developed in the previous year
- developed and oversaw the second phase of a prior learning assessment process to provide 51 candidates with an opportunity to demonstrate their equivalency to the College's Registration Regulation for midwifery



Midwife, student midwives and client, North Bay Hospital

## EXECUTIVE COMMITTEE

**Members:** Michelle Kryzanauskas (Chair), Pat Israel (Vice-Chair), Catherine Ruskin, Fiona Chapman, Abby Pollenetsky,  
**Ex Officio:** Elizabeth Allemang (Co-Registrar), Winnie Hunsburger (Co-Registrar)

**Mandate:** The Executive Committee oversees all work of the College, by providing direction to staff, planning and conducting Council meetings, representing the Council and exercising Council members as necessary, initiating, reviewing and approving policies and regulations, and directing investigation.



A main accomplishment for the Executive over the year was the initiation and direction of a Strategic Planning session, where a vision statement and mandate for the College were created. The workshop also clarified and created concise descriptions of the Council, staff, and members of the College.

In this year, the Executive developed a description of the issues facing the College, with strategic actions to address these issues. The Committee also conducted a staff organizational review and created an evaluation process for Council, statutory committees, staff and programs.

As part of its responsibility for policy direction, the Executive reviewed committee terms of reference, budgets and workplans, oversaw the terms of appointment for Council members, and reviewed draft regulations, standards and policies developed by the various committees. The group also began work on draft policies regarding breaches of conflict of interest and confidentiality.

To gather and disseminate information about the work of the College, members of the Executive worked with the Federation of Health Regulatory Colleges, other government bodies, and with other midwifery organizations in the province.

The Executive also worked with the Quality Assurance and Finance committees on the Quality Assurance Development Day, held in October, 1995.

## Finance Committee

**Members:** : Fiona Chapman (Finance Officer until Fall '95), Michelle Kryzanauskas  
**Ex Officio:** Holly Nimmons (Executive Coordinator)

**Mandate:** The Finance Committee is responsible for effective fiscal operation of the College, including recommending fiscal policies to Council and monitoring the implementation of those policies.

Along with its primary duties of regular monitoring of cash flow and budget status and overseeing the audited year-end financial statements, this year the Finance Committee steered a project to review the College's internal controls and make recommendations in the areas of staffing, policies and procedures.



Fiona Chapman, public member, Finance Officer

The Committee began work on developing a policy on College investment, outlining levels of acceptable risk and ethical investing issues.

#### CLIENT RELATIONS COMMITTEE

**Members:** Abby Pollonetsky (Chair), Pat Israel, Patricia McNiven, Catherine Ruskin, Beth Golden<sup>†</sup>, Diane Parkin<sup>◇</sup>

**Mandate:** The Client Relations Committee is mandated to develop and implement a client relations program to guide professional behaviour, and increase awareness of and build a prevention framework for issues such as sexual abuse.



Over the year, the Committee began implementing the Sexual Abuse Prevention Plan created in 1994. A Sexual Abuse prevention workshop was held for College Council members, staff and guests, to increase awareness of sexual abuse issues in general and in a healthcare setting in particular, including exploring the issues of working with survivors of sexual abuse. The Committee also held a workshop at the annual meeting of the Association of Ontario Midwives, and worked with the midwifery education program to ensure that sexual abuse prevention work is part of the curriculum.

The Committee developed a preliminary document concerning guidelines for professional behaviour, and began work on terms of reference for eligibility within the funding program which requires the College to set aside funds for compensation for therapy should a client be sexually abused by a professional member.

At the end of the year, the Committee had begun work on developing evaluation tools for the Sexual Abuse Prevention Plan, the development of a comprehensive Client Relations program, and ongoing and future sexual abuse prevention strategies and member education.

<sup>†</sup> Committee consultants  
<sup>◇</sup> Non-Council committee appointee



COMPLAINTS COMMITTEE

**Members:** Anna Waugh (Chair to January 1996), Catherine Ruskin (Chair from January 1996), Patricia McNiven, Rena Porteous<sup>♦</sup>, Gloria Wilson<sup>†</sup>, Fiona Chapman, Belinda Clarke<sup>†</sup>, Holliday Tyson

**Mandate:** The Complaints Committee is responsible for investigating complaints received concerning the conduct of midwives, to determine if there is evidence of professional misconduct, incompetence or incapacity. A Complaints panel may resolve a complaint, or refer it to the Discipline Committee.



Over the year, much of the Committee's energy was focused on the development of two comprehensive brochures, one outlining the process for midwives who are the subject of a formal complaint by a member of the public, and one for members of the public who want resolution to a concern about a registered midwife.

The brochures underline the Committee's duty to protect the public, while emphasizing the Committee's encouragement for the midwife and client to arrive at a mutually agreed upon solution at any point in the process, including use of alternate forms of resolving disagreements such as using outside facilitators.

In addition to developing information materials, the Committee continued to hone the complaints process, including discussing the issues surrounding confidentiality and developing guidelines for College administrative staff to respond to all calls that may come in. The Committee also crafted a policy regarding complaints against non-registered midwives.

The Committee formed a Complaints Panel twice, to deal with incoming complaints received by the College. Both issues were still under investigation at the end of March, 1996.

DISCIPLINE COMMITTEE

**Members:** Pat Israel (Chair), Lucie Paquin, Jennifer Ristok, Maggie Fioravanti, Diane Shaver<sup>♦</sup>

**Mandate:** Hold hearings and make decisions on issues of professional misconduct or incompetence



The Committee focused this year on laying the foundation to ensure that a process is in place to handle disciplinary issues. Work included developing terms of reference, selecting independent counsel for future hearings,

<sup>†</sup> Committee consultants  
<sup>♦</sup> Non-Council committee appointee

researching locations, and attending disciplinary hearings at other Colleges to gather information on the best way to conduct proceedings.

No College members were brought before the Discipline Committee this year.

#### FITNESS TO PRACTISE COMMITTEE

**Members:** Patricia McNiven (Chair), Merryn Tate<sup>♦</sup>, Sasha Padrone<sup>+</sup>, Judy Rogers, Betty Wu Lawrence, Anna Waugh

(Note: most of these members served for either the first or second half of the year)

**Mandate:** The role of the Fitness to Practise Committee is to protect the public from midwives who cannot practice safely or competently due to mental or physical incapacity. The Committee conducts incapacity hearings in circumstances where allegations of incapacity cannot be resolved through other channels.



This was a development year for the Fitness to Practise Committee, who focused efforts on exploring the issue of incapacity, including substance abuse, stress and burnout, as well as establishing the process for dealing with members with incapacities. There were no reports to the College of incapacitated members this year.

Recognizing that substance abuse, burnout and stress are key factors in many instances of incapacity, committee members conducted a comprehensive literature review and attended workshops on substance abuse and work stress. An article for midwives on stress in the profession was written and accepted for publication in the Association of Ontario Midwives' *Journal*.

The committee also worked to develop the process by which FTP proceedings may be conducted, including establishing that at any point in the process, the member under investigation may come to an agreement with the College regarding treatment and practise restrictions. Since the intent of incapacity provision is not to punish a member who has an illness, a Fitness to Practise hearing is closed to the public.

A comprehensive handbook outlining the process for committee members and staff has been developed and is awaiting final printing. The committee plans to develop information handouts for: complainants where their complaint has incapacity implications; and midwives when a complaint involving incapacity has been made about them. Long range goals include conducting a simulated hearing to clarify the process.

<sup>+</sup> Committee consultants  
<sup>♦</sup> Non-Council committee appointee

**Members:** Jennifer Ristok (Chair), Maggie Fioravanti, Lucie Paquin, Michelle Kryzanasuskas, Judy Rogers, Anna Waugh, Freda Seddon<sup>+</sup>, Helen McDonald<sup>+</sup>, Martha Aitkin, Dena Zimbel<sup>+</sup>, Belinda Clarke<sup>+</sup>, Michele Girash Bevan<sup>+</sup>

**Mandate** This statutory Committee is responsible for developing a Quality Assurance Program, and for developing the standards, policies, guidelines and regulations that registered midwives work by.



Jennifer Ristok, professional member,  
Chair, Quality Assurance

The Committee holds that the core values of Quality Assurance are competence assurance and continuous quality improvement.

The focal point for the Committee for this year was the development of a Quality Assurance Program Plan, in consultation with registered midwives and representatives from the Association of Ontario Midwives, the Ministry of Health, the Midwifery Education Program and the Ontario Midwifery Consumer Network. The first draft of recommendations was

completed by December, 1995 for Council input and direction. The main components of the proposed Quality Assurance Program are continuing education, periodic audits of practices, ongoing clinical data collection, client feedback, individualized evaluation and remediation programs.

Several working groups were organized to address the clinical database, client feedback, continuing education and practice audit components of the programme.

In addition to the development of the overall program, the Committee developed, in consultation with midwifery stakeholders, numerous policies and standards as frameworks for Quality Assurance in midwifery practice.

Completed or revised this year were policies on:

- ✧ Continuing Competency in Neonatal Resuscitation,
- ✧ Continuing Competency in Cardiopulmonary Resuscitation,
- ✧ Guidelines to Antepartum Consultations for Clients of Midwives to Anaesthesia,
- ✧ Peer Case Review Standard,
- ✧ an Ambulance Home Birth Registration Form, and,
- ✧ Laboratory Testing.

<sup>+</sup> Committee consultants  
<sup>+</sup> Non-Council committee appointee

Work was begun on:

- ✧ a proposed standard on Epidural Certification,
- ✧ Guidelines for Midwife Certification in Care of Women Receiving Epidural Pain Relief In Labour,
- ✧ Continuing Education Standard, and Continuing Education Guidelines, and,
- ✧ revisions to the Indications for Mandatory Discussion, Consultation and Transfer of Care Document.

Other activities included discussion of mandatory eye prophylaxis, and negotiations for revisions to the Narcotic Control Act.

Members of the Quality Assurance committee worked closely with key members of other health professional Colleges as needed.

#### REGISTRATION COMMITTEE

**Members:** Betty Wu Lawrence (Chair), Holliday Tyson (Chair)  
Catherine Ruskin, Abby Pollenetsky, Bobbi Soderstrom<sup>✧</sup>, Dena Zimbel<sup>✧</sup>, Buffy Fulton-Breathat<sup>\*</sup>, Mia Collados<sup>\*</sup>

**Mandate:** The Committee develops and administers the process through which qualified individuals apply for and become registered midwives.



Since the regulation of midwifery in Ontario is still in its early years, a large part of the Committee's work is Prior Learning Assessment (PLA) process, an assessment of skills and knowledge to help midwives trained outside the current system meet the required elements to become registered midwives. This work has primarily been done by a sub-committee, the PLA Working Group (see PLA process).

To guide the process of prior learning assessment, the Committee established a review sub-committee and an appeals panel for the resolution of issues following unsuccessful applications.

As part of fostering access to midwifery for midwives trained outside of Canada, the Committee arranged for an anti-racism workshop for College Council members in the Fall of 1995.

The Committee reviewed the conditions on one member's registration. Over the year, the Committee also focused on policy development, creating draft guidelines for primary care, a women's studies baccalaureate equivalency, and a new registrants' policy.

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✧ Committee consultants  
✧ Non-Council committee appointee  
\* Student midwife member

### Prior Learning Assessment Process (PLA)

The PLA process continued into this reporting year with delivery and development of future phases happening concurrently.

Following the Midwives Language Proficiency Tests of the previous year, 62 candidates were found eligible to continue the PLA process. These candidates received a print-based Portfolio package. 56 candidates submitted their Portfolios for assessment by September 1995. Candidates who had current practice experience in midwifery within four years were given a portfolio interview; 4 of these candidates were exempted from Multi-faceted Assessment.



Shaheen Uddin, PLA Administrator

Multi-faceted Assessment was divided into three phases. Successful completion of the first two phases was required before proceeding into the final phase. Phase I, a basic written exam, was written by 45 candidates simultaneously in 5 sites (Toronto, London, Ottawa, Thunder Bay and Sault Ste. Marie) on February 17, 1996. For extenuating circumstances, a second sitting of the exam was administered to 6 candidates on March 8, 1996. Phase II, a basic oral exam, was administered to 51 candidates on March 9, 1996 in 5 locations (Toronto, Hamilton, Ottawa, Sault Ste. Marie and Thunder Bay).

The development and guidance for the PLA process was provided by the PLA Working Group (Mary Ann Leslie, Susan James, Vicki Van Wagner) in conjunction with Elizabeth Allemang, Co-Registrar and Shaheen Uddin, PLA Administrator.

**COUNCIL MEMBERS**

(The Council composition changed over the course of the year; this list represents all members of the Council who served during any portion of this year).

- Fiona Chapman**, public member  
Finance Officer, member of Executive, Finance and Complaints
- Maggie Fioravanti**, professional member  
Member of Discipline and Quality Assurance
- Pat Israel**, public member  
Vice-President, member of Executive, Client Relations and Discipline
- Michelle Kryzanasuskas**, professional member  
President, member of Executive, Finance and Quality Assurance
- Betty Wu Lawrence**, public member  
Chair of Registration, member of Fitness to Practise
- Patricia McNiven**, professional member  
Chair of Fitness to Practice, member of Client Relations and Complaints
- Lucie Paquin**, public member  
Member of Discipline and Quality Assurance
- Abby Pollonetsky**, public member  
Chair of Client Relations, member of Executive and Registration
- Jennifer Ristok**, professional member  
Chair of Quality Assurance, member of Discipline
- Judy Rogers**, professional member  
Member of Fitness to Practice and Quality Assurance
- Catherine Ruskin**, professional member  
Chair of Complaints, member of Executive, Client Relations and Registration
- Holliday Tyson**, professional member  
Chair of Registration, member of Complaints
- Anna Waugh**, public member  
Chair of Complaints, member of Fitness to Practise and Quality Assurance

**UPDATE ON COLLEGE MEMBERSHIP STATUS**  
(between April 1, 1995 and March 31, 1996)

- |                           |                         |
|---------------------------|-------------------------|
| Newly registered members: | Lillian Alexandria Dunn |
| Resigning Members:        | Robin S. Kilpatrick     |

Auditors' Report

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To the Council of the  
College of Midwives of Ontario

We have audited the balance sheet of the College of Midwives of Ontario as at March 31, 1996 and the statements of revenues, expenditures and surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at March 31, 1996 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Toronto, Ontario  
June 28, 1996

Hilborn Ellis Grant

Chartered Accountants

# COLLEGE OF MIDWIVES OF ONTARIO

## Balance Sheet

March 31, 1996	1996 \$	1995 \$
<b>ASSETS</b>		
Current Assets		
Cash	120,412	114,548
Short-term investments	132,293	125,100
Accounts receivable	32,266	26,981
Prepaid expenses	1,100	1,100
	<u>286,071</u>	<u>267,729</u>
Capital Assets (note 3)	<u>24,953</u>	<u>21,602</u>
	<u>311,024</u>	<u>289,331</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts payable and accrued liabilities	18,951	5,199
Government advance (note 4)	20,000	20,000
Deferred membership fees	37,721	34,813
	<u>76,672</u>	<u>60,012</u>
<b>SURPLUS (note 5)</b>	<u>234,352</u>	<u>229,319</u>
	<u>311,024</u>	<u>289,331</u>

Approved on behalf of the Council:   
President

Vice-President 



COLLEGE OF MIDWIVES OF ONTARIO

Statement of Changes in Financial Position

Year ended March 31, 1996	1996	1995
	\$	\$
Cash provided by (used in)		
Operating activities		
Excess of revenues over expenditures for year	5,033	140,576
Item not requiring a current cash payment		
Amortization	5,101	4,184
	<u>10,134</u>	<u>144,760</u>
Net change in non-cash working capital balances	11,375	14,926
	<u>21,509</u>	<u>159,686</u>
Investment activities		
Net additions to capital assets	<u>(8,452)</u>	<u>(8,616)</u>
Financing activities		
Government advance	<u>-</u>	<u>20,000</u>
Net increase in cash during year	13,057	171,070
Cash, beginning of year	<u>239,648</u>	<u>68,578</u>
Cash, end of year	<u>252,705</u>	<u>239,648</u>
Cash represented by:		
Cash	120,412	114,548
Short-term investments	<u>132,293</u>	<u>125,100</u>
	<u>252,705</u>	<u>239,648</u>

# COLLEGE OF MIDWIVES OF ONTARIO

## Statement of Revenues, Expenditures and Surplus

Year ended March 31, 1996

	Operations \$	Dedicated Adjudicative Fund \$ <i>(note 8)</i>
<b>Revenues</b>		
Government grant <i>(note 6a)</i>	260,160	37,891
Membership fees	81,429	-
Prior learning assessment fees and grant <i>(note 7)</i>	66,440	-
Subscriptions and document sales	2,140	-
Other	13,930	-
	<u>424,099</u>	<u>37,891</u>
<b>Expenditures</b>		
Salaries and benefits	186,902	-
Professional fees and consultants <i>(note 6b)</i>	60,335	9,281
Council and committees	68,163	-
Insurance	2,095	-
Telephone	11,527	-
Printing and postage	7,786	-
Office and general	30,773	-
Amortization	5,101	-
Prior learning assessment	50,277	-
	<u>422,959</u>	<u>9,281</u>
Excess of revenues over expenditures (expenditures over revenues) for year	1,140	28,610
Surplus, beginning of year	<u>88,621</u>	<u>82,109</u>
Surplus, end of year	<u>89,761</u>	<u>110,719</u>

COLLEGE OF MIDWIVES OF ONTARIO

Access Project I \$ <i>(note 9)</i>	Access Project II \$ <i>(note 10)</i>	1996 \$	1995 \$
-	-	298,051	460,617
-	-	81,429	69,733
-	-	66,440	32,140
-	-	2,140	3,676
-	-	13,930	13,281
-	-	461,990	579,447
-	-	186,902	173,088
6,826	17,891	94,333	119,527
-	-	68,163	55,533
-	-	2,095	3,737
-	-	11,527	14,810
-	-	7,786	10,193
-	-	30,773	34,383
-	-	5,101	4,184
-	-	50,277	23,416
6,826	17,891	456,957	438,871
(6,826)	(17,891)	5,033	140,576
8,589	50,000	229,319	88,743
1,763	32,109	234,352	229,319

# COLLEGE OF MIDWIVES OF ONTARIO

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## Notes to Financial Statements

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March 31, 1996

### 1. Authority and Objective

The College of Midwives of Ontario (College) was incorporated as a non-share capital corporation under the Regulated Health Professions Act (RHPA) (Section 2, Procedural Code) effective upon proclamation December 31, 1993. As the regulator and governing body of the midwifery profession in Ontario, the College's major function is to administer the Midwifery Act, 1991 in the public interest. The College was established under the RHPA, 1991 to:

- regulate the practice of the profession and to govern the members in accordance with the legislation, the regulations and by-laws;
- develop, establish and maintain standards of qualification for persons to be issued certificates of registration;
- develop, establish and maintain programs and standards of practice to assure the quality of the practice of the profession;
- develop, establish and maintain standards of professional ethics for the members;
- develop, establish and maintain programs to assist individuals to exercise their rights under the Procedural Code of the RHPA, 1991; and
- provide protection to the public by regulating the profession.

### 2. Significant Accounting Policies

#### a) Capital assets

Capital assets are recorded at cost. Amortization is calculated on the declining balance basis using rates based on the estimated useful life of the assets as follows:

Computer hardware	- 20% per annum
Computer software	- 30% per annum
Office furniture and equipment	- 20% per annum

Notes to Financial Statements (continued)

March 31, 1996

2. Significant Accounting Policies (continued)

b) Revenue recognition

i) Membership fees

Membership fees are recognized as revenue on an accrual basis.

ii) Subscriptions and document sales

Revenue from subscriptions and document sales are recognized on a cash basis.

c) Fund accounting

Fund accounting has been developed whereby a self-balancing group of accounts has been provided for each defined project and fund of the College with the exception of operations. Primary accounting emphasis is on the inflows and outflows of the defined projects. Inter-period allocations of costs are not made.

d) Donated services

The work of the College is dependent on the voluntary services of many members. The value of donated services is not recognized in these financial statements.

e) Income Taxes

As a not-for-profit professional membership corporation, the College is not liable for income taxes.

3. Capital Assets

	Cost \$	Accumulated Amortization \$	1996 Net Book Value \$	1995 Net Book Value \$
Computer hardware	30,728	9,806	20,922	14,725
Computer software	2,421	965	1,456	3,658
Office furniture and equipment	4,386	1,811	2,575	3,219
	37,535	12,582	24,953	21,602

# COLLEGE OF MIDWIVES OF ONTARIO

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## Notes to Financial Statements (continued)

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March 31, 1996

### 4. Government Advance

The advance is payable to the Ontario Ministry of Health, is non-interest bearing and has no specific terms of repayment. While public members are reimbursed by the Ontario Ministry of Health, the College administers direct payment to public members on behalf of the government. The advance is to recognize the payment by the College of public members' expenditures prior to being reimbursed by the Ontario Ministry of Health.

### 5. Surplus

The composition of surplus as at March 31, 1996 is as follows:

Operations - unrestricted	\$ 89,761
Dedicated Adjudicative Fund	110,719
Access Project I	1,763
Access Project II	32,109
	<u>\$ 234,352</u>

### 6. Social Contract Recoveries

The College was required under the Social Contract Act, 1993, to meet certain cost reduction targets.

- a) The government grant as reflected in the financial statements, received from the Ontario Ministry of Health in respect of operations, is net of a social contract compensation target recovered from employees of the College in the amount of \$2,785.
- b) Expenditures as reflected in the financial statements include \$1,480 which was remitted to the Ontario Ministry of Health. This amount represents a 3.07% reduction in the honoraria of professional council members.

### 7. Prior Learning Assessment Fees and Grant

A government grant in the amount of \$36,000 was received to facilitate a consultant for the prior learning assessment program. Fees in the amount of \$30,440 were received from prior learning assessment candidates in respect of portfolio assessment and multi-faceted assessment phases 1 and 2.

Notes to Financial Statements (continued)

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March 31, 1996

8. Dedicated Adjudicative Fund

The College established the Dedicated Adjudicative Fund to deal with adjudicative matters concerning complaints and matters of discipline as the midwifery profession established itself as a self-regulated and autonomous profession in Ontario and to finance the related costs of the College. A portion of the grant received from the Ministry of Health was allocated to allow for this contingency.

9. Access Project I

The College, through a grant received from the Ontario Ministry of Citizenship, Access to Professions and Trades, established Access Project I. Access Project I is designed to research, develop and implement the midwives language proficiency test (English/French).

10. Access Project II

The College, through a grant received from the Ontario Ministry of Citizenship, Access to Professions and Trades, established Access Project II. Access Project II is designed to develop the multi-faceted assessment phase for registration of the Prior Learning Assessment process.

11. Premises

The College receives the use of their premises on a rent free basis from the Ontario Ministry of Health.

College of Midwives of Ontario  
Ordre des sages-femmes de l'Ontario

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