

CERTO

Council Meeting Materials

June 26, 2026



College of Respiratory
Therapists of Ontario

Ordre des thérapeutes
respiratoires de l'Ontario



College of Respiratory
Therapists of Ontario
Ordre des thérapeutes
respiratoires de l'Ontario

LAND ACKNOWLEDGMENT

Before we begin,

I would like to take a moment to acknowledge the land where the work of the College of Respiratory Therapists of Ontario takes place. Our office is in Toronto, on the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples and is now home to many diverse First Nations, Inuit and Métis peoples. We also acknowledge that Toronto is covered by Treaty 13 signed with the Mississaugas of the Credit, and the Williams Treaties signed with multiple Mississaugas and Chippewa bands.

Wherever we are joining from today, we recognize that we are each on lands that have been cared for by Indigenous Peoples since time immemorial.

As Regulators, Respiratory Therapists, Council and Committee Members, and Staff, we are united by a commitment to care for patients, families, and communities across Ontario. Acknowledging the land reminds us that providing care also means listening deeply, respecting different experiences and perspectives, and striving to create environments where everyone feels safe, respected, and supported.

We recognize the ongoing impacts of colonialism and residential schools on the health and wellbeing of Indigenous Peoples, and we reflect on the role our healthcare system and each of us within it has, in advancing reconciliation and supporting culturally safe and equitable care.

Taking this moment is an opportunity to reflect on how compassion, respect, and humility can guide not only how we work with each other, but how we care for every patient and community we serve. I invite you to pause and reflect on the land you are on today, and how we can carry forward our work with intention, respect, and a shared commitment to care.

Council Motion

AGENDA ITEM # 4.0

June 26, 2026

Motion Title:	Approval of Council Agenda
Purpose:	For Decision
Strategic Focus:	Strong Governance
Attachment(s):	Council Meeting Agenda

It is moved by _____ and seconded by _____ that:

The Council approve the agenda for the June 26, 2026 meeting.

CRTO Council Meeting Agenda

June 26, 2026

AGENDA ITEM # 4.0

9 a.m. to 1 p.m.

Virtual Meeting

Zoom Link <https://teams.microsoft.com/meet/242553121689477?p=QFoEvaaXclzVA8KxBR>

Meeting ID: 242 553 121 689 477

Passcode: Vo6KC72L

Guests: Maia MacNiven & Brian O’Riordan (MC Mac Niven Consulting)
(Ontario Ministry of Health)

Time	Item	Agenda	Page No.	Speaker / Presenter	Action	Strategic Focus
0900	1.0	Welcome & Introductions	1	Lindsay Martinek		
	2.0	Land Acknowledgement	2	Lindsay Martinek		
	3.0	Conflict of Interest Declarations	--	Lindsay Martinek		Strong Governance
	4.0	Approval of Council Agenda	3-5	Lindsay Martinek	Decision	Strong Governance
0915	5.0	Governance Review Presentation	*	Maia MacNiven, Brian O’Riordan, MC MacNIVEN Consulting	Information	Organizational Excellence
	6.0	Approval of Consent Agenda	6			
	6.1	Approval of Minutes from March 26, 2026	7-14			
	6.2	Executive Committee Report	15			
	6.3	Registration Committee Report	16			
	6.4	Quality Assurance Committee Report	17			
	6.5	Patient Relations Committee Report	**			
	6.6	Inquiries, Complaints and Reports Committee Report	18-19			
	6.7	Discipline Committee Report	20	Lindsay Martinek	Decision & Information	Strong Governance & Operational Discipline
	6.8	Fitness to Practise Committee Report	21			
	6.9	CRTO Update Report	22-37			
	6.10	Investment Portfolio Update	38-45			
	6.11	Risk Register Update	46-54			
	6.12	March 2026 Council Meeting Evaluation Summary	55			
	6.13	Council Meeting Action Items	56			
	7.0	Strategic and Operational Issues				

CRTO Council Meeting Agenda

June 26, 2026

7.1	Financial Audit 2025 - 2026	57-83	Sukhanpreet Dhanotta, CPA, CA (Grewal Guyatt LLP)	Decision	Organizational Excellence
7.2	Appointment of Auditor for 2026 - 2027	84-89	Lindsay Martinek	Decision	Strong Governance
7.3	Quarterly Financial Statements	90-93	Carole Hamp	Information	Organizational Excellence
7.4	2025 – 2026 Annual Report	94-128	Janessa Gazmen	Decision	Organizational Excellence
7.5	2026 - 2030 Strategic Plan Presentation	*	Carole, Shaf & Ania	Information	Organizational Excellence
7.6	Revised Draft Succession Plan for Senior Leadership Policy	129-138	Carole Hamp	Decision	Strong Governance
7.7	Revised Reserves Policy	139-143	Carole Hamp	Decision	Organizational Excellence
8.0 Committee Items Arising					
8.1	PRC - DEI Survey	**	Shaf Rahman & Janessa Gazmen	Discussion	EDI & Reconciliation
9.0 Legislative and General Policy Issues					
9.1	Revised Supervision Policy	144-156	Kelly Arndt	Decision	Professional Scope & Competence Public Protection
10.0 Adjournment					
Open Forum					

12:30 – Presentation - Michelle Causton (BZMind)– Governance Dashboard

[June 26, 2026, Council Meeting Evaluation Survey](#)

* Presentation at time of meeting.

**Items 6.5 and 8.1 to follow shortly in a supplemental posting.

Council Motion

AGENDA ITEM # 6.0

June 26, 2026

Motion Title:	Approval of Council Consent Agenda
Purpose:	For Decision and Information
Strategic Focus:	Strong Governance
Attachment(s):	Minutes from March 26, 2026 Executive Committee Report Registration Committee Report Quality Assurance Committee Report Patient Relations Committee Report (Supplemental Posting) Inquiries, Complaints and Reports Committee Report Discipline Committee Report Fitness to Practise Committee Report CRTO Update Report Investment Portfolio Risk Register Update Council Evaluation Framework Update Council Meeting Action Items

It is moved by _____ and seconded by _____ that:

The following Consent Agenda items be approved and/or received for information by Council:

- 6.1 Approval of Minutes from March 26, 2026
- 6.2 Executive Committee Report
- 6.3 Registration Committee Report
- 6.4 Quality Assurance Committee Report
- 6.5 Patient Relations Committee Report
- 6.6 Inquiries, Complaints and Reports Committee Report
- 6.7 Discipline Committee Report
- 6.8 Fitness to Practise Committee Report
- 6.9 CRTO Update Report
- 6.10 Investment Portfolio
- 6.11 Risk Register Update
- 6.12 Council Evaluation Framework Update
- 6.13 Council Meeting Action Items

Draft Minutes from March 26, 2026

AGENDA ITEM # 6.1

June 26, 2026

CRTO Council Meeting Minutes

Scheduled on March 26, 2026, from 9:00 am to 3:00 pm

Location: CRTO Office - 90 Adelaide Street West

Meeting Minutes March 26, 2026

PRESENT: Lindsay Martinek, RRT, President
Jeff Dionne, RRT, Vice-President
Jennifer Gadioma, RRT
Kelly Munoz, RRT
Laura Van Bommel, RRT
Sam Gennidakis, RRT
Sandy Fodey, RRT

Sheena Lykke, RRT
Carrie Dyson, Public Member
Kim Morris, Public Member
James Butler, Public Member
Jeffrey Schiller, Public Member
Pappur Shankar, Public Member

STAFF: Carole Hamp, RRT, Registrar & CEO
Shaf Rahman, Deputy Registrar
Ania Walsh, Director, Regulatory Affairs
Abeeha Syed, Compliance & Operations Coordinator
Anastasia Kokolakis, Professional Conduct Officer
Constanza Pérez, Registration Coordinator
Janessa Gazmen, Communications Manager

Kelly Arndt, RRT, Quality Practice Manager
Lisa Ng, Registration Manager
Misbah Chaudhry, Professional Conduct Coordinator
Peter Laframboise, Professional Conduct Manager
Stephanie Tjandra, Finance & Office Manager
Temeka Tadesse, IT Manager

GUESTS: Student Representatives:
Abdelrahim Abed
Leah Radloff
Megane Charlebois

RBC Investment Team:
Eric Lee, Associate Investment Advisor
John Grant, Senior Portfolio Manager
Robin Gullason, Lead Strategist

Brent Arnold – INQ Law

Jessica Harding – Ministry of Health

REGRETS: Allison Chadwick, RRT
Carmine Francella, Public Member

Draft Minutes from March 26, 2026

1.0: WELCOME AND INTRODUCTIONS

The meeting was called to order at 9:00 a.m. Lindsay Martinek, RRT welcomed everyone, and introductions were made by council members, staff, and student representatives.

2.0: LAND ACKNOWLEDGEMENT

Lindsay Martinek, RRT read the land acknowledgement.

3.0: CONFLICT OF INTEREST DECLARATIONS

No conflicts of interest were declared.

4.0: APPROVAL OF COUNCIL AGENDA

Council reviewed the meeting agenda for March 26, 2026.

MOTION 4.0 MOVED BY, Laura Van Bommel, RRT, and SECONDED BY, Jeffrey Schiller, that Council approve the Council Agenda for the March 26, 2026, meeting.

MOTION 4.0 CARRIED.

5.0: APPROVAL OF CONSENT AGENDA

Council reviewed the Consent Agenda.

MOTION 5.0 MOVED BY, Sam Gennidakis, RRT, and SECONDED BY, Sheena Lykke, RRT, that the following Consent Agenda items be approved and/or received for information by Council:

- 5.1 Approval of Minutes from Dec. 12, 2025
- 5.2 Executive Committee Report
- 5.3 Registration Committee Report
- 5.4 Quality Assurance Committee Report
- 5.5 Patient Relations Committee Report
- 5.6 Inquiries, Complaints and Reports Committee Report
- 5.7 Discipline Committee Report
- 5.8 Fitness to Practise Committee Report

Draft Minutes from March 26, 2026

- 5.9 CRTO Update Report
- 5.10 Investment Portfolio
- 5.11 Risk Register Update
- 5.12 Council Evaluation Framework Update
- 5.13 Council Meeting Action Items

MOTION 5.0 CARRIED.

6.0: STRATEGIC AND OPERATIONAL ISSUES

6.1 Q4 FINANCIAL STATEMENTS

Carole Hamp, RRT presented the Financial Statements for March 1, 2025, to February 28, 2026.

6.2 DRAFT 2026/27 BUDGET PRESENTATION

Carole Hamp, RRT presented the Draft 2026/27 Budget. Council reviewed the following budget highlights:

- Proposed transfer of funds from the CRTO's Special Project Reserve Fund into the Scope of Practice budget line to continue retaining the Government Relations firm for the proposal consultation phase.
- Modifications to the existing budget relating to the budget lines.

MOTION 6.2.1 MOVED BY, Kim Morris, and SECONDED BY, Kelly Munoz, RRT, that the Council approves the transfer of \$30,000 out of the CRTO's Special Project Reserve Fund and into the Scope of Practice budget line.

MOTION 6.2.1 CARRIED.

MOTION 6.2.2 MOVED BY, Jeff Dionne, RRT, and SECONDED BY, Jeffrey Schiller, that the Council approves the draft 2026/27 budget.

MOTION 6.2.2 CARRIED.

6.3 INVESTMENT PRESENTATION

The RBC Management Team presented the CRTO's investment portfolio and strategy.

6.4 STRATEGIC DIRECTION & KEY PERFORMANCE INDICATORS REPORT

CRTO staff presented the Strategic Directions and KPIs Report.

Draft Minutes from March 26, 2026

Council recommended clearly identifying the source of each imposed target in the KPI presentation—distinguishing legislative targets, government targets, and CRTO internal targets—to clarify why each metric is measured and who requires it. Staff will incorporate this into the new KPI presentation currently in development.

6.5 2026-2030 STRATEGIC PLAN PRESENTATION

Carole Hamp, RRT presented the 2026-2030 Strategic Plan.

6.6 USE OF AI POLICY (NEW)

Brent Arnold from INQ Law presented on AI in Professional Self-Regulation, including AI's potential benefits and risks for regulators—and discussed Council's oversight responsibilities and governance considerations related to AI.

Following the presentation, Ania Walsh presented the Draft Use of Artificial Intelligence (AI) Policy which sets expectations for responsible use of AI systems in CRTO work, with an emphasis on privacy, confidentiality, data security, and compliance with legal and ethical requirements.

MOTION 6.6 MOVED BY, Kelly Munoz, RRT, and SECONDED BY, Carrie Dyson, that the CRTO Council approves the Use of AI Policy.

MOTION 6.6 CARRIED.

6.7 CONFIDENTIALITY POLICY (REVISED)

Carole Hamp, RRT presented the Revised Draft Confidentiality Policy. The policy sets out the duty of confidentiality for any person employed, retained, elected, or appointed to the CRTO. It was last approved in September 2022. The Confidentiality Policy has been revised to ensure the duty of confidentiality applies when information is handled using AI-enabled tools and to clarify restrictions and safeguards where AI systems could access confidential information.

If approved, the revised policy will take effect on March 26, 2026. Staff, Council and committee members, and other individuals in scope will be reminded of the updated requirements, and will be asked to sign the updated Confidentiality Agreement.

MOTION 6.7 MOVED BY, Jeffrey Schiller, and SECONDED BY, Sandy Fodey, RRT, that the CRTO Council approves the revised Confidentiality Policy.

MOTION 6.7 CARRIED.

Draft Minutes from March 26, 2026

6.8 PRIVACY POLICY (REVISED)

Council reviewed the Revised Draft Privacy Policy. The policy sets out how the CRTO protects the privacy and confidentiality of personal information collected while carrying out its regulatory activities. It was last approved in December 2022. The Privacy Policy has been revised to reflect the CRTO's commitment to protect the privacy and confidentiality of personal information and to clarify restrictions and safeguards where AI systems could access personal information.

If approved, the revised policy will come into effect on March 26, 2026. The policy will be posted on the CRTO website.

MOTION 6.8 MOVED BY, Laura Van Bommel, RRT, and SECONDED BY, Jennifer Gadioma, RRT, that the CRTO Council approves the revised Privacy Policy.

MOTION 6.8 CARRIED.

6.9 PROCUREMENT OF GOODS & SERVICES POLICY (REVISED)

Council reviewed the Revised Draft Procurement of Goods & Services Policy. The goal of the policy is to establish clear guidelines for the procurement of goods and services that are consistent with the needs of the CRTO and offer optimal value for money. It was last approved in September 2022. The revised policy adds explicit requirements for CRTO procurements that involve AI systems.

If the motion is approved, the revised policy will come into effect on March 26, 2026.

MOTION 6.9 MOVED BY, Kim Morris, and SECONDED BY, Sheena Lykke, RRT, that the CRTO Council approves the revised Procurement of Goods & Services Policy.

MOTION 6.9 CARRIED.

6.10 IN CAMERA SESSION (PERSONNEL MATTER)

Council discussed this portion of the meeting, which was held *in camera* in accordance with subsection 7(2) of the Code.

MOTION 6.10 MOVED BY, Sheena Lykke, RRT, and SECONDED BY, Jeffrey Schiller, that the CRTO Council approves moving this portion of the meeting *in camera*.

MOTION 6.10 CARRIED.

7.0: COMMITTEE ITEMS ARISING

REGISTRATION COMMITTEE

Draft Minutes from March 26, 2026

7.1 RC TERMS OF REFERENCE AND ACTION PLAN

Kelly Munoz, RRT, presented the revised Registration Committee Terms of Reference and Action Plan.

MOTION 7.1 MOVED BY, Sam Gennidakis, RRT, and SECONDED BY, Jeffrey Schiller, that Council approve the revised Registration Committee Terms of Reference and Action Plan for 2026-2027.

MOTION 7.1 CARRIED.

7.2 ENTRY-TO-PRACTICE ASSESSMENT POLICY (REVISED)

Kelly Munoz, RRT, presented the Revised Draft Entry-to-Practice Assessment Policy which outlines the process for applicants who have not graduated from an approved respiratory therapy program to demonstrate to the Registration Committee that they meet the national competency standards required for entry to practice. The revised policy clarifies that applicants who graduated from a respiratory therapy program outside Canada that held Accreditation Canada “accredited” (unconditional) status at the time of program completion will not be required to complete the Entry-to-Practice Assessment. In some cases, the Registration Committee may still require additional education, remediation, or a period of supervised practice.

If approved, the revised Entry-to-Practice Assessment Policy will be posted on the CRTO’s website.

Council proposed a minor amendment to the wording of Item 2.0 of the policy. The staff noted the change and will update accordingly.

MOTION 7.2 MOVED BY, Laura Van Bommel, RRT, and SECONDED BY, Sheena Lykke, RRT, that the CRTO Council approves the revised Entry-to-Practice Assessment Policy with the suggested amendments.

MOTION 7.2 CARRIED.

QUALITY ASSURANCE COMMITTEE

7.3 QAC TERMS OF REFERENCE AND ACTION PLAN

Jeff Dionne, RRT, presented the revised Quality Assurance Committee Terms of Reference and Action Plan.

MOTION 7.3 MOVED BY, Jeffrey Schiller, and SECONDED BY, Laura Van Bommel, RRT, that Council approve the revised QAC Committee Terms of Reference and Action Plan for 2026-2027.

MOTION 7.3 CARRIED.

7.4 PDP REPORT

Kelly Arndt, RRT presented the Professional Development Program (PDP) Review conducted by an external

Draft Minutes from March 26, 2026

consultant. The report provided feedback, some of which had already been implemented before the consultation was complete. The assessment and results of the three components of the PDP: Portfolio, Relevant and Launch will continue to be reviewed on an ongoing basis. The report will be circulated to CRTO Members and posted on the CRTO website.

FINANCE & AUDIT COMMITTEE

7.5 FAC TERMS OF REFERENCE AND ACTION PLAN

Shaf Rahman presented the Revised Terms of Reference and Action Plan: Finance & Audit Committee. Under the *Regulated Health Professions Act (RHPA)* and the CRTO's by-laws, authority over financial matters rests with the Executive Committee and Council as such, the role of the FAC has become redundant. Therefore, the FAC will transition to an ad hoc committee. The revised Terms of Reference reflect this transition.

MOTION 7.5 MOVED BY, Kim Morris, and SECONDED BY, Laura Van Bommel, RRT, that Council approve the revised Terms of Reference and Action Plan: Finance & Audit Committee.

Pappur Shankar abstained from the vote.

MOTION 7.5 CARRIED.

8.0: LEGISLATIVE AND GENERAL POLICY ISSUES

8.1 REVISED PROFESSIONAL MISCONDUCT REGULATION

Shaf Rahman presented the Draft Revisions to the CRTO Professional Misconduct Regulation. The proposed revisions modernize the language, better reflect current practice, and support public protection. In December 2025, Council reviewed the proposed revisions to the Professional Misconduct Regulation and approved that they be circulated for public consultation. The consultation feedback was provided to Council for review.

If approved, the revised Professional Misconduct Regulation will be submitted to the Ministry of Health for consideration and adoption.

MOTION 8.1 MOVED BY, Kim Morris, and SECONDED BY, Laura Van Bommel, RRT, that Council approve the draft revisions to Ontario Regulation 753/93: Professional Misconduct be submitted to the Ministry of Health.

MOTION 8.1 CARRIED.

8.2 REVISED DRAFT SUPERVISION POLICY

Kelly Arndt, RRT presented the Revised Draft Supervision Policy. The revised policy is intended to clarify the expectations and responsibilities of both those who are subject to supervision and those who are providing supervision, supporting consistent application and understanding across all Members.

Draft Minutes from March 26, 2026

If approved, the revised policy will be circulated for consultation.

MOTION 8.2 MOVED BY, Kim Morris, and SECONDED BY, Sam Gennidakis, RRT, that the CRTO Council approves the revised Supervision Policy for consultation.

MOTION 8.2 CARRIED.

9.0: OTHER BUSINESS

- There were no items for this meeting.

10.0: ADJOURNMENT

Adjournment

The March 26, 2026, Council meeting adjourned at 2:57 p.m.

DRAFT

Committee Report Items

AGENDA ITEM # 6.2

EXECUTIVE COMMITTEE REPORT – CHAIR’S REPORT TO COUNCIL

March 26, 2026 – June 25, 2026

Since the last Council meeting, the Executive Committee met on March 12, 2026. The following items were addressed at that meeting:

- CRTO Update Report
- Executive Committee Terms of Reference
- Auditor’s Report for 2025/26
- Appointment of the Auditor for 2026/27
- Financial Statements for March 1, 2026 – May 31, 2026
- Investment Portfolio
- Revised Reserves Policy
- Council Meeting Evaluation Summary
- DRAFT June 26, 2026, Council Agenda

Respectfully submitted,

Lindsay Martinek, RRT
Executive Committee Chair

Committee Report Items

AGENDA ITEM # 6.3

REGISTRATION COMMITTEE REPORT – CHAIR’S REPORT TO COUNCIL

March 26, 2026 – June 25, 2026

Since the last report, the Registration Committee (RC) made a decision by email motion on April 13, 2026. In addition, Panels of the RC met on the following dates:

- April 20, 2026
- April 28, 2026 (email motion)
- June 12, 2026

Referral Summary

Reasons for Referral	
Four applications were referred to the RC Panel for consideration due to currency requirements.	Two applicants were asked to submit additional documents/information. For the remaining two files, the Panel directed that they be reinstated to a General Certificate of Registration with TCLs, including direct supervision.
One application was referred to the Panel for consideration of the applicant’s request to amend the terms, conditions, and limitations (TCLs) on the applicant’s certificate of registration.	The RC Panel approved the request and directed the Registrar to modify the TCLs accordingly.
One application was referred to the RC Panel to consider whether it is in the public interest to approve it based on the applicant's entry-to-practice assessment results. The applicant completed the three stages of the entry-to-practice assessment.	The Panel directed the Registrar to issue a Graduate Certificate of Registration with TCLs, including direct supervision. The Panel also required the applicant to complete additional training prior to registration.

April 13, 2026, Registration Committee (RC) Email Motion Report Highlights:

- **Advanced Prescribed Procedures Below the Dermis – Certificate Program** – The RC reviewed and approved Markham Stouffville Hospital’s certification package for the Intraosseous (IO) Insertion learning package submitted in March 2026.

Respectfully submitted,

Kelly Munoz, RRT
Registration Committee Chair

Committee Report Items

AGENDA ITEM # 6.4

QUALITY ASSURANCE COMMITTEE – CHAIR’S REPORT TO COUNCIL

March 26, 2026, to June 25, 2026

Since the last Council meeting, there have been no QAC meetings, panels nor deferrals to the Quality Assurance Committee.

Respectfully submitted,

Laura Dahmann, RRT
Quality Assurance Committee Chair

Committee Report Items

AGENDA ITEM # 6.6

INQUIRIES, COMPLAINTS AND REPORTS COMMITTEE - CHAIR'S REPORT TO COUNCIL

March 26, 2026 to June 25, 2026

ICRC Deliberations:

Since the last Council meeting, the ICRC held four (4) meetings via Zoom. Two (2) meetings involved the review of two investigations related to public complaints. The other two (2) meetings involved health inquiries.

Public Complaints:

1. In October of 2024, the CRTO received a public complaint about 2 Members that alleged that they had acted unprofessionally in an educational context in their communication, approach, and failure to accommodate a student.

After a careful review of the investigation report, Complainant's submissions and Members' submissions, the Panel identified concerns with the Members' practice and an opportunity for improvement going forward. The Panel decided that providing one Member with advice and recommendations would best address these concerns and protect the public interest. The Panel decided that for the other Member, a written caution would best address these concerns and protect the public interest.

2. In September of 2025, the CRTO received a public complaint about a Member that alleged the Member had made unprofessional comments on social media. After a careful review of the investigation report, Complainant's submissions and Member's submissions, the Panel was of the opinion that the information supported concerns regarding the Member's communication on social media. The Panel decided that providing the Member with advice and recommendations would best address these concerns and protect the public interest.

Health Inquiries:

1. In October of 2025, the CRTO received an employer report that advised that a Member had been placed on leave due to concerns with their cognitive wellness. A health inquiry panel was initiated to review the Member's possible incapacity. After reviewing documentation obtained from the employer and the Member's response to notice of the health inquiry, the Panel deferred the matter in an effort to obtain further details from the Member's employer and the Member's health care providers. The Panel will review the matter again once the additional information is obtained.
2. In February of 2026, the CRTO received a report from a medical practitioner advising that a Member was under their care for a substance disorder. The CRTO subsequently received an

Committee Report Items

employer report in March of 2026 that confirmed that the Member had admitted to theft of narcotics at the employer. A health inquiry panel was initiated to review the Member's possible incapacity. After reviewing documentation obtained from the medical practitioner and employer and the Member's response to notice of the health inquiry, the Panel decided to propose an undertaking to the Member to agree not to practice until the health inquiry is resolved. The Member agreed to the undertaking and the Panel will review the matter again once additional information is obtained from the Member's medical providers.

New Matters:

Since the last Council meeting, the CRTO received (13) new matters. The new matters are comprised of 2 complaints and 11 reports.

Two (2) of the reports are currently under review by the Registrar. Three (3) of the reports were resolved at the Registrar level. Six (6) of the reports were referred to the ICRC. The two (2) complaints have been referred to the ICRC.

Policy Framework:

The ICRC continues to review its policies per the CRTO Policy Framework.

Respectfully submitted,
Kim Morris
Inquiries, Complaints and Reports Committee Chair

Committee Report Items

AGENDA ITEM # 6.7

DISCIPLINE COMMITTEE – CHAIR’S REPORT TO COUNCIL

March 26, 2026, to June 25, 2026

Since the last Council meeting, there have been no Discipline hearings, nor referrals to the Discipline Committee.

Respectfully submitted,

Tracy Bradley, RRT
Discipline Committee Chair

Committee Report Items

AGENDA ITEM # 6.8

FITNESS TO PRACTISE COMMITTEE – CHAIR’S REPORT TO COUNCIL

March 26, 2026, to June 25, 2026

Since the last Council meeting, there have been no new referrals to the Fitness to Practise Committee, and no Fitness to Practise hearings have taken place.

Respectfully submitted,

Tracy Bradley, RRT
Fitness to Practise Committee Chair

CRTO Update Report

AGENDA ITEM # 6.9

June 26, 2026

From:	CRTO Staff
Topic:	CRTO Update Report
Purpose:	For Information
Strategic Focus:	Strong Governance & Operational Discipline
Attachment(s):	Appendix A – Program Reports

ADMINISTRATIVE

The CRTO is pleased to continue the modernization of its financial processes. Over the coming months, we will focus on enhancing the Council and Committee reimbursement process through the phased implementation of electronic funds transfer (EFT). The transition to electronic payments will improve processing efficiency while strengthening financial controls and security.

Database

CRTO staff have been very busy renegotiating the contract with OlaTech and testing all database functions with an anticipated go-live date of **August 4, 2026**. Thank you to all staff for their time and diligence in moving this project forward towards completion.

CURRENT INITIATIVES

Internal

Staffing

We are delighted to welcome **Cindy Muller** to her role as **Executive Assistant to the Office of the Registrar**. Her responsibilities include supporting executive and senior-level leadership across all functional areas, including Registration, Quality Practice, and Finance. Cindy brings a wealth of experience in the regulatory world, having most recently spent 9 years as an Executive Assistant at the College of Physicians and Surgeons of Ontario. We are very happy to have you on our team, Cindy!

KPI Data

As we move forward with implementing the CRTO's 2026–2030 Strategic Plan, staff are conducting a comprehensive review of the key performance indicators (KPIs) and organizational data we collect, monitor, and report on. This work is intended to ensure that our performance measurement framework is closely aligned with the Strategic Plan's imperatives, priorities, and initiatives.

For reporting purposes, not all KPI data will be collected and presented on the same schedule. Metrics that support ongoing operational oversight will be reported quarterly, while others that

CRTO Update Report

measure longer-term trends or outcomes will be reported annually. To support Council’s monitoring of strategic progress, KPIs related to Registration, Professional Conduct, Quality Assurance, Professional Practice, and Communications will be incorporated into the CRTO Update Report beginning with the June 2026 Council meeting. This approach will provide Council with regular, meaningful insight into organizational performance and progress toward the objectives outlined in the 2026–2030 Strategic Plan.

2026 Council Elections* - Districts 3, 4 & 6

*Grewal-Guyatt will act as the Scrutineer

District 3 is Eastern Ontario & Ottawa Valley, which spans:

- Renfrew to the West
- Cornwall to the East
- Pembroke to the North
- Kingston to the South
 - 1 Council seat
 - Sandy Fodey – Term limit December 2029

District 4 is Central Ontario & the GTA, which spans:

- Orangeville to the West
- Cobourg to the East
- Haliburton to the North
- Toronto & the GTA to the South
 - 2 Council seats
 - Lindsay Martinek – Term limit December 10, 2026
 - Jeff Dionne – Term limit December 2029

District 6 is Southwestern Ontario, which spans:

- Windsor to the West
- Leamington to the South
- Owen Sound to the North
- Stratford to the East
 - 1 Council seat
 - Kelly Munoz – Term limit December 10, 2026

Important Timelines

- Notice of the election will go out in late June
- Nominations will open in late July and close in late August
- Voting will open the first week of September
- Election day will be **October 7, 2026**

Note: There is no maximum length of service for a Professional Committee Appointee.

CRTO Update Report

CRTO/RTSO Joint RT Scope of Practice Review

The joint proposal was submitted to the Ministry of Health (MOH) on April 15, 2026, and includes the following recommended changes:

1. Updating the Profession's Scope of Practice Statement

Current

The practice of respiratory therapy is the providing of oxygen therapy, cardio-respiratory equipment monitoring, and the assessment and treatment of cardio-respiratory and associated disorders to maintain or restore ventilation (s.3, RTA).

Proposed

The practice of respiratory therapy is the assessment, treatment, monitoring, maintenance, and prevention of cardiorespiratory and associated disorders.

Rationale

- Greater flexibility for evolving practice.
- Legislative consistency across regulated health professions.
- Clearer interpretation for employers, patients, and interprofessional teams.
- Reduced need for future legislative amendments.

2. Authorizing Targeted Controlled Acts

a. Applying a Prescribed Form of Energy

(e.g., diagnostic ultrasound, defibrillation, cardioversion, nerve conduction studies).

Rationale

- Energy-based technologies are now core to respiratory therapy practice.
- Reflects modern clinical realities in assessment and treatment.

b. Performing Tracheostomy Tube Changes

Rationale

- Restores authority previously impacted by regulatory changes.
- Enables delegation and clarifies scope (reinsertion vs. insertion).
- Protects continuity and safety of patient care.

c. Allergy Challenge Testing

Rationale

- Aligns with RT expertise in bronchoprovocation testing.
- Improves access, reduces wait times, and enhances system efficiency.

CRTO Update Report

3. Granting Limited Prescribing Authority

Scope includes:

- Oxygen
- Inhaled respiratory medications (e.g., bronchodilators, corticosteroids, biologics, etc.).

Rationale

- Aligns with existing education and clinical competencies.
- Supports timely, patient-centred care.

4. Granting Limited Ordering Authority

a. Ordering Chest X-rays

Rationale

- Enables faster diagnostic decision-making.
- Supports RTs' frontline role in patient deterioration.

b. Ordering Ventilation (initiation, titration, discontinuation).

Rationale

- Reflects RT specialization in ventilation management.
- Reduces delays and improves patient outcomes.

5. Establishing an Advanced Practice RT – Anesthesia Assistant Role (APRT/AA)

Rationale

- Clarifies scope, education and competency expectations.
- Enhances patient safety and system transparency.
- Aligns with regulatory approaches in other professions.

To date, we have had the following meetings with the government regarding our RT scope modernization proposal:

May 6, 2026

- Initial meeting with our project liaisons at the MOH Health Workforce Regulatory Oversight Branch.

May 28, 2026

- Meeting with Ministry of Health leadership. (Chief of Staff, Senior Policy Advisor & Senior Stakeholder and Caucus Relations Advisor).

June 1, 2026

- Meeting with a Liberal Opposition MPP (Critic for Training, Colleges and Universities & Long-Term Care).

CRTO Update Report

June 4, 2026

- Meeting with the Office of the Premier (Deputy Director of Health Policy).

In addition, on May 21, 2026, the President of the RTSO and the Registrar of the CRTO presented on the scope-of-practice modernization project at the 2026 Canadian Society of Respiratory Therapists annual conference in Whistler, B.C.

Governance Review

The CRTO has engaged Brian O’Riordan & Maia MacNiven of TBG MacNiven to conduct a Governance Review. The goal of this project is to assess the Council against a set of principles based on best practices in regulatory governance. The project began on May 1, 2026, and will continue until December 31, 2026, and consists of the following phases:

Phase 1 – Research

- Review key materials, including the governance framework, Bylaws, governance policies, and the Council evaluation framework.

Phase 2 – Review, Observe & Interview

- Observe the June 26, 2026, Council meeting and two key committee meetings;
- Interview the Registrar, senior staff, Council & key Committee members; and
- System partner consultation.

Phase 3 – Analysis & Preparation of Draft Report

- Analysis and synthesis of findings; assessment of Council; identification of risks and performance gaps;
- Validate preliminary observations with senior leadership & Executive;
- Develop draft report.

Phase 4 – Development of Recommendations & Tools

- Develop final report, including final recommendations, tools and templates; and
- Present findings to Council on December 11, 2026.

Professional Misconduct Regulation

Following Council’s approval of the revised draft Professional Misconduct Regulation, the CRTO submitted the regulation to the Ministry on June 2, 2026. According to the Ministry guide, timelines for regulatory amendments depend on several factors, including the number of policy issues under review, any required consultation with Ministry program areas or other government ministries, drafting requirements, and broader government priorities. We will continue to provide updates as more information becomes available.

CRTO Update Report

DEI Initiatives

Throughout May, staff engaged with materials from Canadian Centre of Diversity and Inclusion (CRTO's recent employer-partner) knowledge repository to recognize and celebrate Asian Heritage Month. Staff came together to reflect on the diversities and experiences of Asian communities, while also sharing and discussing their own lived experiences. These conversations fostered greater understanding, connection, and cultural awareness across the organization.

PRC Surveys and Data Collection

The CRTO team has transitioned to SurveyMonkey to collect feedback on their Complaints and Member surveys to improve data collection, analysis, and accessibility for individuals providing feedback on their experiences in navigating the CRTO's Professional Conduct processes. This platform enhances efficiency, reduces administrative burden, and supports more accurate, inclusive feedback through real-time analytics and improved survey design. Preparatory work is complete, including survey setup, briefing materials, and supporting communications. These improvements will support more informed and equitable decision-making moving forward.

Data Collection Working Group (HPRO DEI): Actively participating in an HPRO working group, collaborating with peer Colleges and members to share and learn best practices, advancing more consistent and inclusive data approaches while informing the development of our own data collection efforts.

Data Collection Consultation Survey: The CRTO's DEI Committee has completed its work on developing a consultation survey to gather feedback on members' perspectives, questions, and concerns regarding the proposed collection of demographic data by the CRTO. The survey framework will be reviewed by the Patient Relations Committee, and a final proposal will be presented to Council at its June meeting. Subject to Council approval, the survey is anticipated to launch in July 2026.

Communication Strategy

Email Performance

Email performance from January to May demonstrates strong engagement and improving reach, supported by the February launch of a new creative template. Open rates remained consistently high (peaking at 75.3%), indicating strong audience relevance. While delivery rates stabilized after January and click-through rates declined in later months, overall engagement remains solid. Overall, the email program is performing well, with opportunities to strengthen deliverability and click-through performance.

Social Performance

From January to May, *LinkedIn* performance showed strong growth and momentum, with 309K impressions, 6.9K engagements, and 15% follower growth. March–April drove peak reach and clicks, while May achieved the highest engagement rate (9.4%), reflecting stronger audience resonance. Overall, the channel is expanding its visibility while improving the quality of engagement, positioning it well for continued growth. *Bluesky* shows strong, consistently high engagement (avg. ~41.8%) with a stable audience (35–38 followers). While recent engagement has softened, content continues to

CRTO Update Report

resonate, with an opportunity to build on this strong foundation by expanding reach. *YouTube* performance showed modest growth and stable reach, with uneven views, including a March peak (1,084) indicating strong potential but inconsistent performance across videos.

Communicators' Conference

Successfully participated in a focused professional development event, learning from peer Colleges and sharing best practices to strengthen communications capacity and alignment across system partners.

French Translation Platform Migration (BROCA)

Completed migration to BROCA, a Ministry-recommended platform, ensuring compliance with a new Ministry Standard Operating Procedure while streamlining French translation processes and improving consistency.

External

National Alliance of Respiratory Therapy Regulatory Bodies (NARTRB) Business Meeting

The NARTRB held its semi-annual business meeting in Whistler, B.C., and the following topics were discussed:

- Investment Policy;
- 2026–2030 Strategic Plan;
- Website redesign proposal;
- Administrative support proposal;
- SharePoint file management;
- Agreement on the registration of University of Doha Science and Technology (UDST) Graduates;
- Agreement on RT virtual practice;
- Recommendations to Accreditation Canada;
- CSRT engagement strategy;
- Agreement on Statement of Professional Standing;
- Professional Liability Insurance; and
- Meetings with Saskatchewan and Nova Scotia regarding IEHP candidates

The next Board meeting of the NARTRB will be hosted by the CRTO in Toronto on October 22 & 23, 2026.

Health Profession Regulators of Ontario (HPRO)

HPRO held its in-person AGM and Board meetings on June 4, 2026, at the College of Chiropractors. Sylvia Jones, Ontario's Deputy Premier and Minister of Health, joined the HPRO board to highlight several of the MOH's ongoing initiatives.

Appendix A: Program Reports

1 Registration Program

Members by class of registration 2026/27 Q1

Registered Members

Members attrition (resignations, suspensions and revocations)

Applications received

Snapshot of applicants completing the Entry-to-Practice assessment

2 Professional Conduct Program

New, closed, ongoing complaints/reports

New complaints and reports by theme

3 Quality Practice Program

Launch RT

PORTfolio

Relevant

Quality practice inquiries

4 Communications

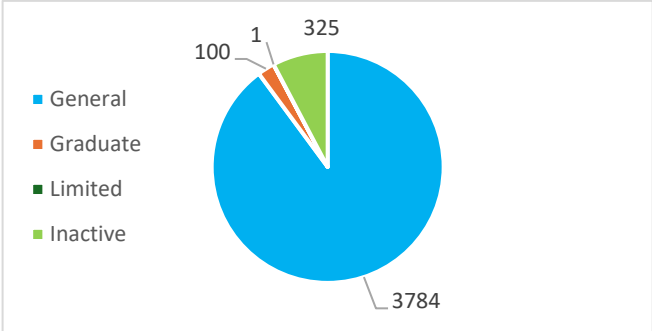
Emails sent

Social media posts

Website visits

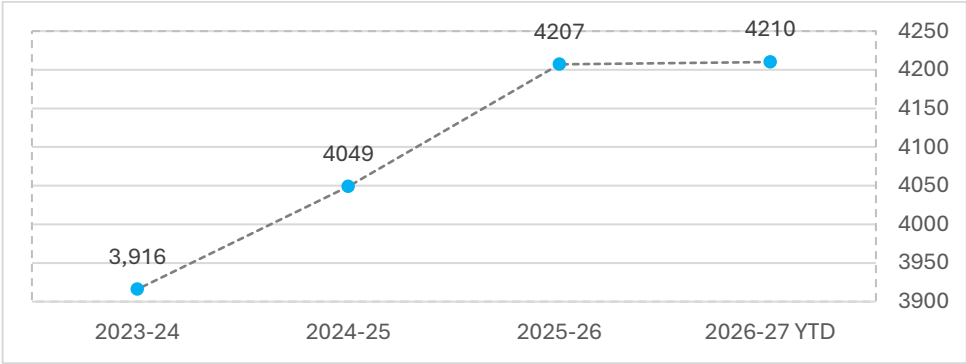
1. Registration Program

Members by class of registration 2026/27 Q1



Registered Members

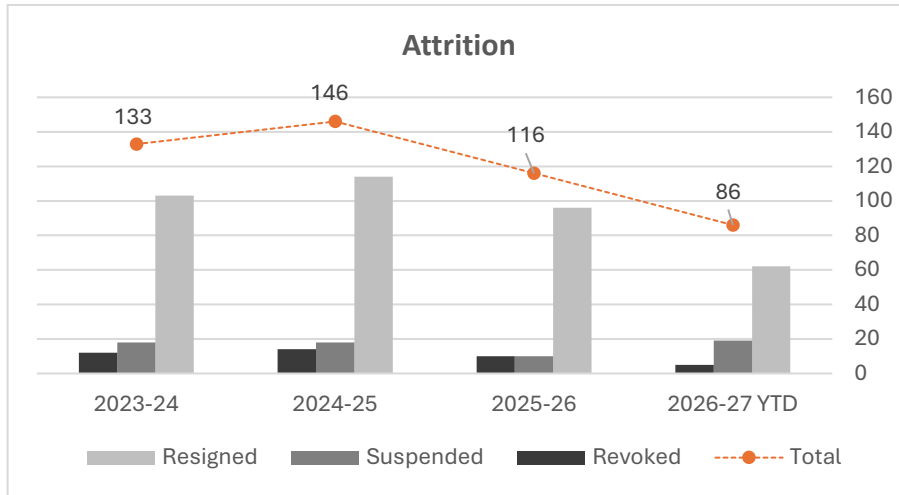
2026-27 Q1 compared to last three years



No. of Members	2023-24	2024-25	2025-26	2026-27 Q1
General	3,589	3,589	3,891	3,784
Graduate	11	11	26	100
Limited	4	4	1	1
Inactive	312	312	289	325
Total	3,916	3,916	4,207	4,210

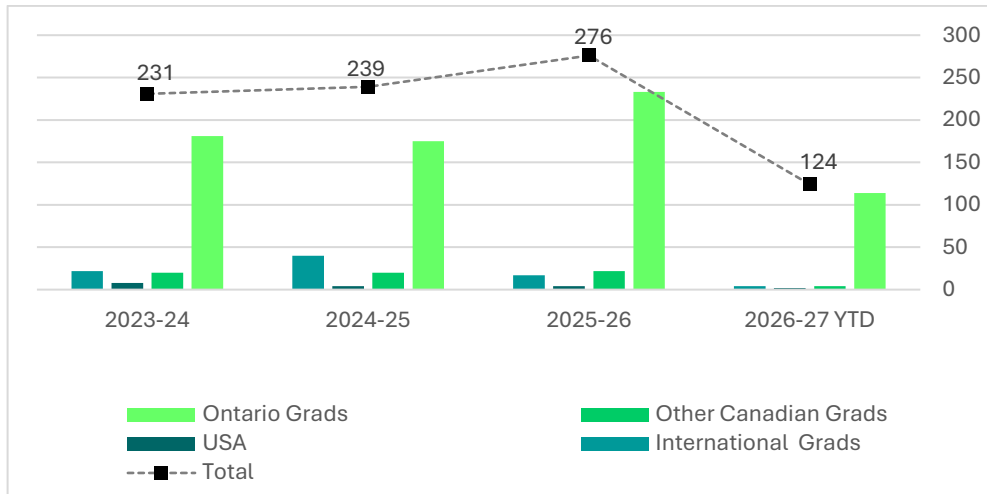
Members attrition (resignations, suspensions and revocations)

2026-27 Q1 compared to last three years



Applications received

2026-27 Q1 compared to last three years

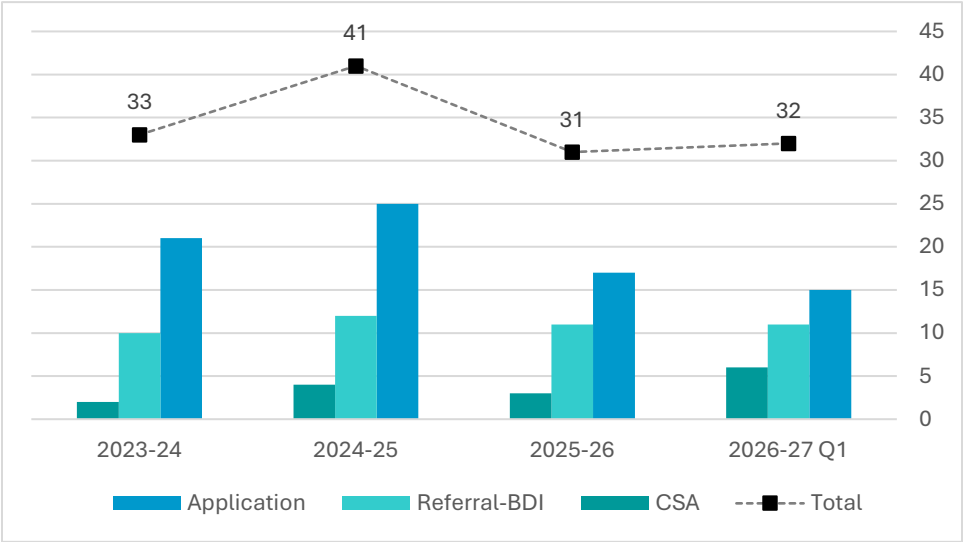


Note: out of the 124 applications received in 2026/27 (Q1), three applications were submitted under the labour mobility provisions:

- 1 from Alberta
- 1 from New Brunswick
- 1 from Saskatchewan

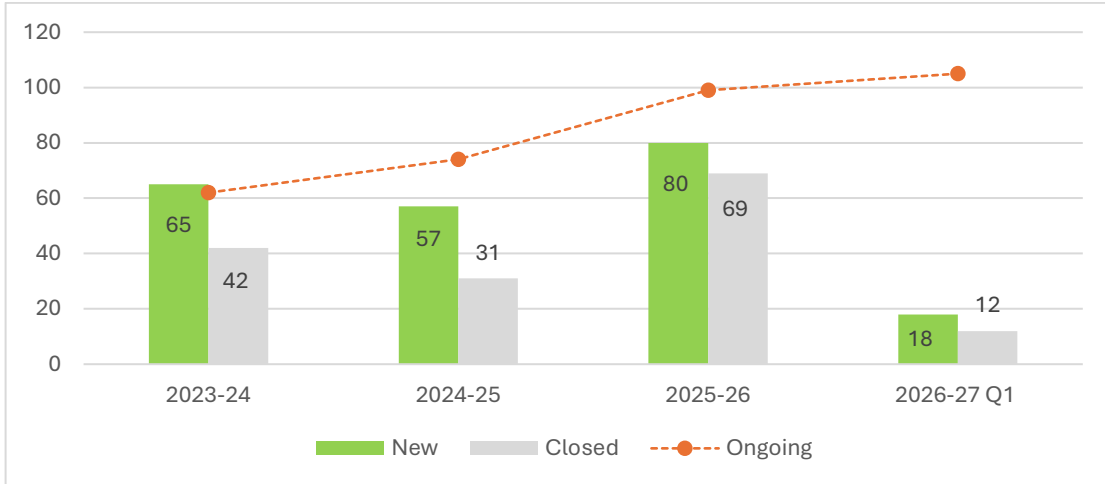
None of the applicants submitted the As of Right attestation.

**Snapshot of applicants completing the Entry-to-Practice assessment
(at the end of each reporting period)**

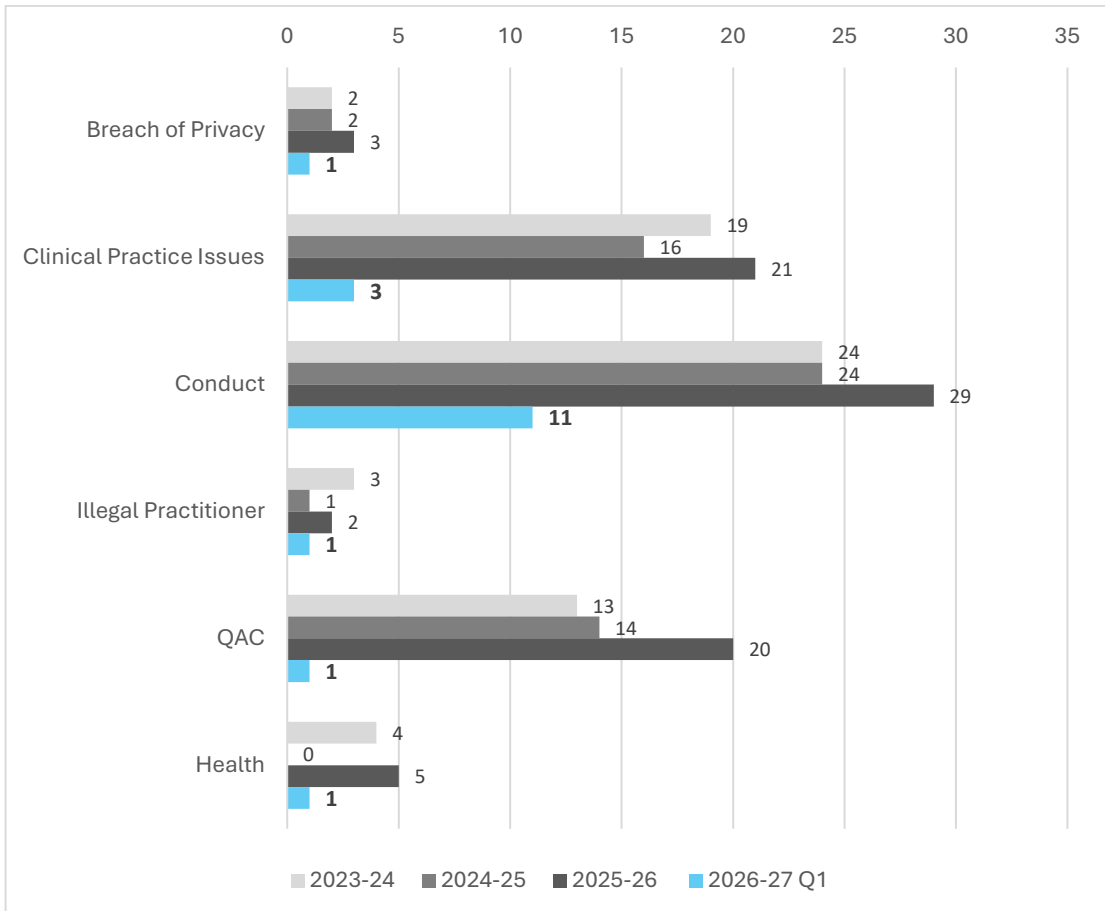


2. Professional Conduct Program

New, closed, ongoing complaints/reports

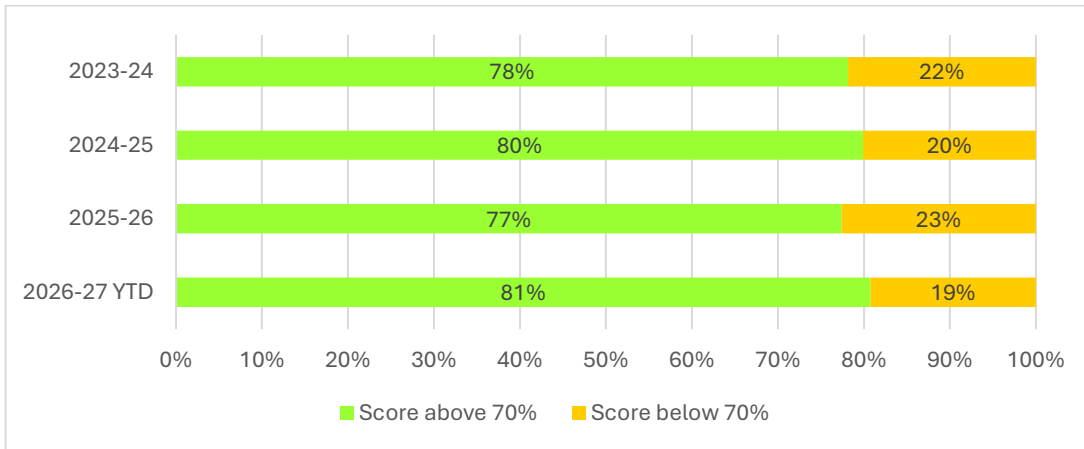


New complaints and reports by theme



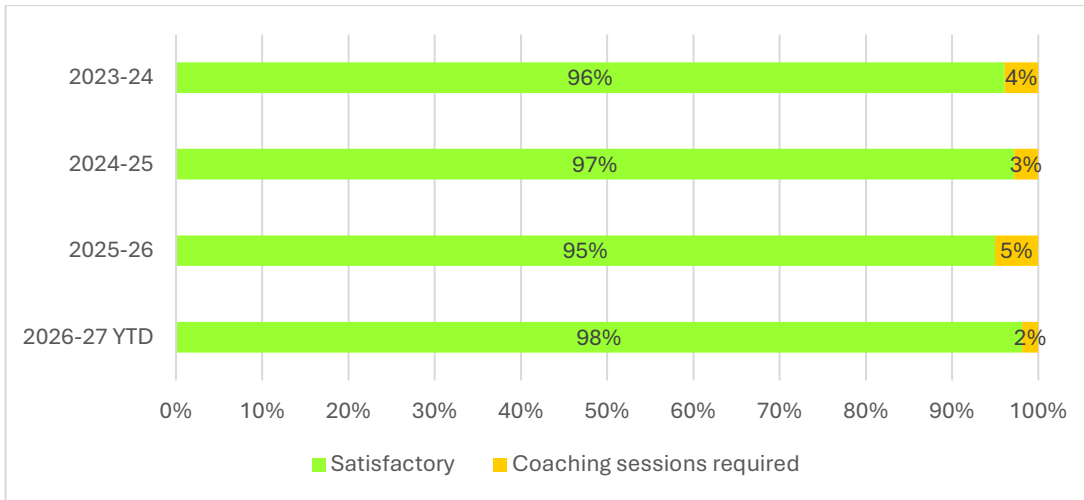
3. Quality Practice Program

Launch RT



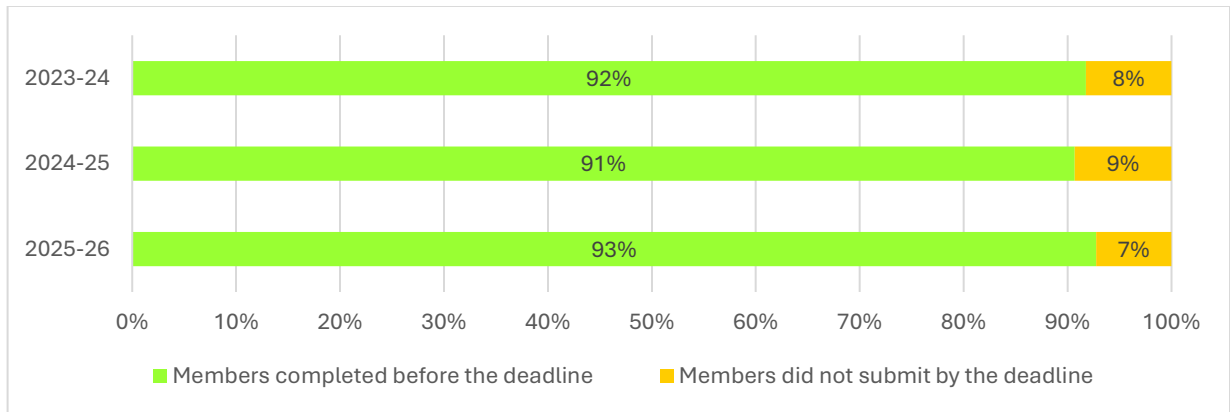
Launch RT	2023-24	2024-25	2025-26	2026-27 Q1
Score above 70%	179	179	209	21
Score below 70%	50	45	61	5
Score below 70% Twice	0	0	2	0
Total Launch Assessments Conducted	229	224	272	26

PORTfolio



PORTfolio	2023-24	2024-25	2025-26	2026-27 Q1
Members selected	753	743	688	538
Satisfactory	736	657	622	525
Coaching sessions	30	19	33	10
Coaching sessions (unsatisfactory)	0	0	1	1
Total Submitted	769	676	656	535

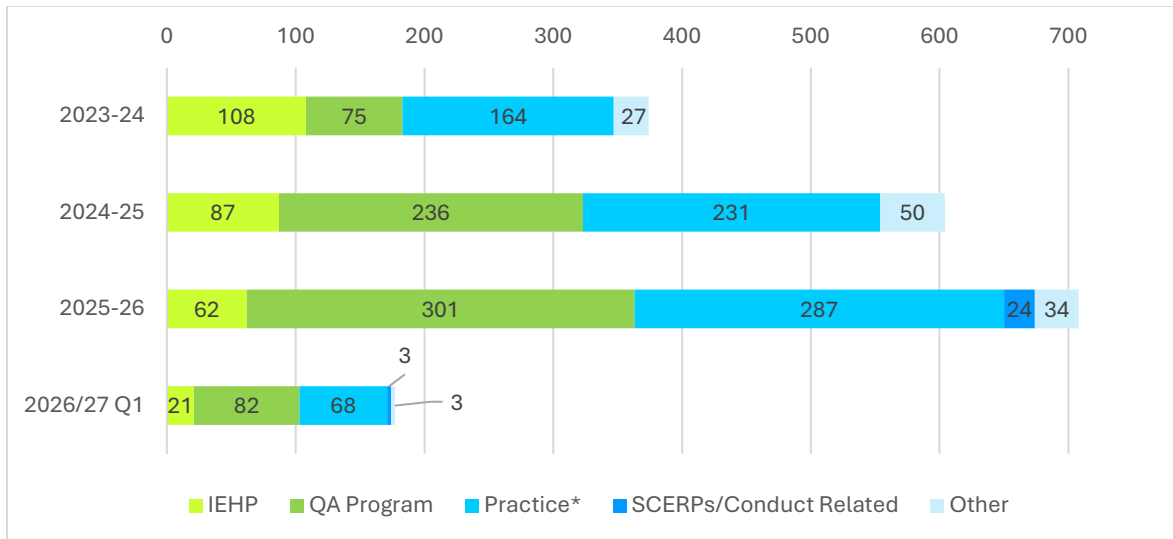
Relevant



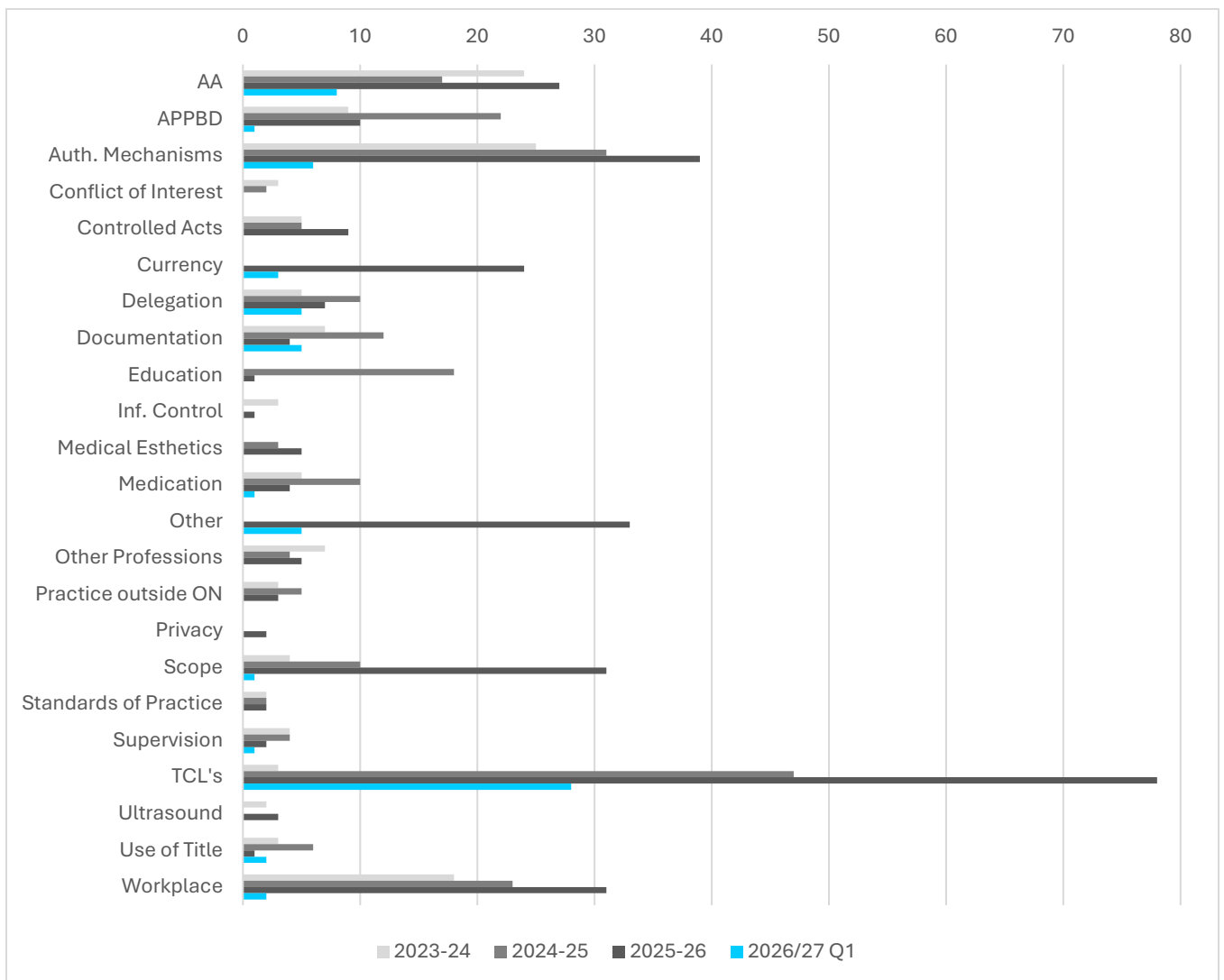
Relevant	2023-24	2024-25	2025-26	2026-27*
Members did not submit by the deadline	322	363	285	N/A
Members completed before the deadline	3,585	3,541	3,642	N/A
Total Members completed	3,907	3,904	3,927	N/A

* The 2026-27 Relevant Learning module will be available in January 2027

Quality Practice Inquiries

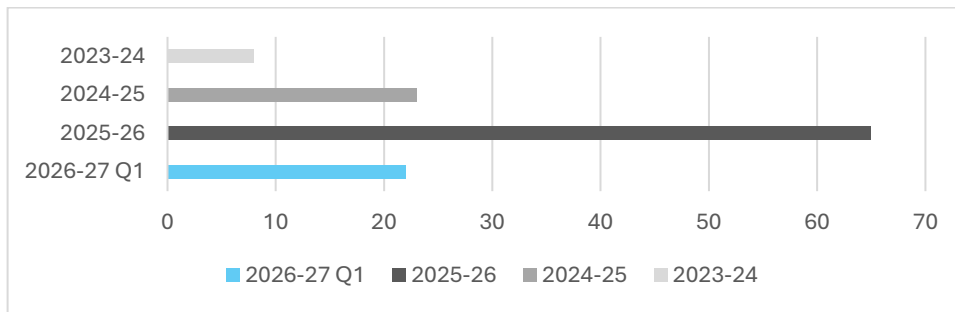


Practice Inquiries by Theme

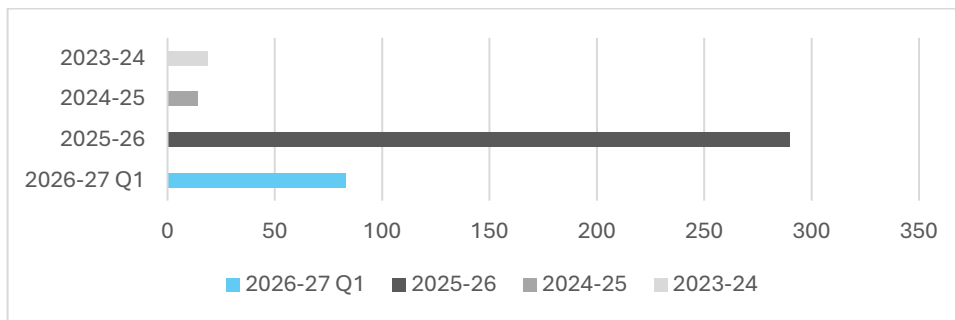


4. Communications

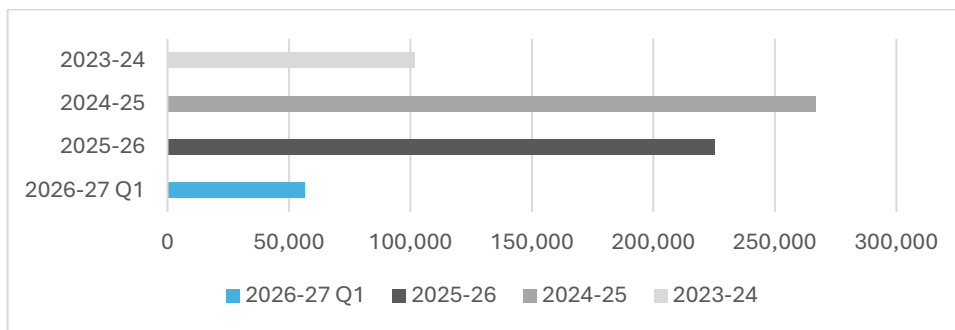
Emails sent



Social Media Posts



Website Visits



Top five webpages visited 2026-27 Q1	
Homepage	9K
Members	2.9K
Public	2.3K
Professional Development	2K
Approved RT Programs	1K

Where website visitors are from (top 5 countries) 2026-27 Q1	
Canada	8.7K
United States	506
India	87
Philippines	55
United Arab Emirates	48

Where website visitors are from (top 5 provinces) 2026-27 Q1	
Ontario	6.5K
Quebec	1K
British Columbia	442
Alberta	392
Manitoba	144

Council Briefing Note

AGENDA ITEM # 6.10

June 26, 2026

From:	Shaf Rahman, Deputy Registrar
Topic:	Investment Portfolio Update
Purpose:	For Information
Strategic Focus:	Operational Discipline
Attachment(s):	Appendix A: Investment Portfolio Summary Appendix B: Benchmark Comparison Summary

PUBLIC INTEREST RATIONALE:

Careful management of the CRTO’s investments is essential to ensure the organization has the necessary resources to continue fulfilling its mandate of acting in the public interest.

ISSUE:

The CRTO is striving for improvements on its investments in three areas:

1. A more comprehensive investment strategy
2. A more streamlined reporting tool
3. Clear alignment with the CRTO’s Strategic Direction & Key Priorities.

BACKGROUND:

Since June 2023, RBC Wealth Management Group (RBC) has been responsible for managing the CRTO’s investment portfolio. Council directed RBC to achieve a rate of return aligned with Consumer Price Index increases to offset inflation. Additionally, RBC was instructed to maintain an asset mix of approximately 50% fixed income and 50% equity.

According to Statistics Canada, as of April 2026, the Consumer Price Index is 2.8%, an increase of 0.5% since the last Council meeting.

ANALYSIS:

Asset Allocation Analysis:

- The RBC investment team was given a mandate to ensure an investment mix of 50% fixed income (fixed income investments and cash & cash equivalents) and 50% equity investments. As compared to the investment update provided at March 2026 Council, asset allocation to fixed income and cash and cash equivalents has decreased slightly by 1.53% and now comprises 46.09% of the portfolio, while Equity holdings increased by 1.53% and now comprises 53.91% of the portfolio. This continues a trend of slight increases in equity holdings since the beginning of 2026.

As market performance improved throughout 2026, the decision to shift to a more aggressive portfolio allocation, by increasing equity holdings by 5.03% since the beginning of the year, has resulted in an approximate increase of \$102,000 in the value of the CRTO portfolio since December 2025. As compared to March 2026 Council meeting, the value of the CRTO's portfolio has increased by approximately \$46,000.

Here is the current breakdown of the asset allocation:

- Fixed Income: \$747,619 – 37.65% of portfolio
- Cash and Cash Equivalents: \$167,558 – 8.44% of portfolio
- Equity: \$1,070,584 – 53.91% of portfolio

Benchmark Analysis:

- As discussed in the Background section of this briefing note, the initial outcomes sought by the CRTO in investing with the RBC team was to ensure that the CRTO's investment accounts grew to keep pace with the rise in the Canadian Consumer Price Index (CPI). Although numbers have not been released by the Government of Canada regarding the CPI for June 2026, Statistics Canada's latest information indicates that as of April 2026, the CPI had increased by 2.8% as compared to April 2025. In comparison, the CRTO investment portfolio, year to date (as of June 1, 2026) has increased by 15.88%. This indicates that the RBC team is exceeding the initial directions given to them.

In addition, at Council's direction, the RBC team developed and presented a customized benchmark at the March 2025 Council meeting. This benchmark serves as a reference point for assessing the CRTO's investment performance and was constructed using weighted combinations of market indices that reflect the CRTO's asset allocation (50% fixed income and 50% equities).

As of March 31, 2026, the benchmark portfolio had outperformed the CRTO portfolio by 1.59% over a 1-year period. In comparison, at the March 2026 Council meeting, the benchmark portfolio had been outperforming the CRTO portfolio by 1.58% (note: in March Council, December 31, 2025 numbers were provided). Based on these numbers, the CRTO's portfolio continues to underperform as compared to the benchmark portfolio, with the gap in performance increasing slightly by 0.01%.

A detailed breakdown of the benchmark components and the CRTO portfolio's performance relative to the benchmark is provided in Appendix B.

Appendix A:

Investment Portfolio Summary

Total Value
+1,985,761.62 CAD
 +1,440,155.40 USD

Total Book Cost [?] (excluding Cash)
+1,612,375.39 CAD
 +1,169,514.30 USD

Unrealized Gain/Loss [?]
+357,420.44 CAD
 +22.17%

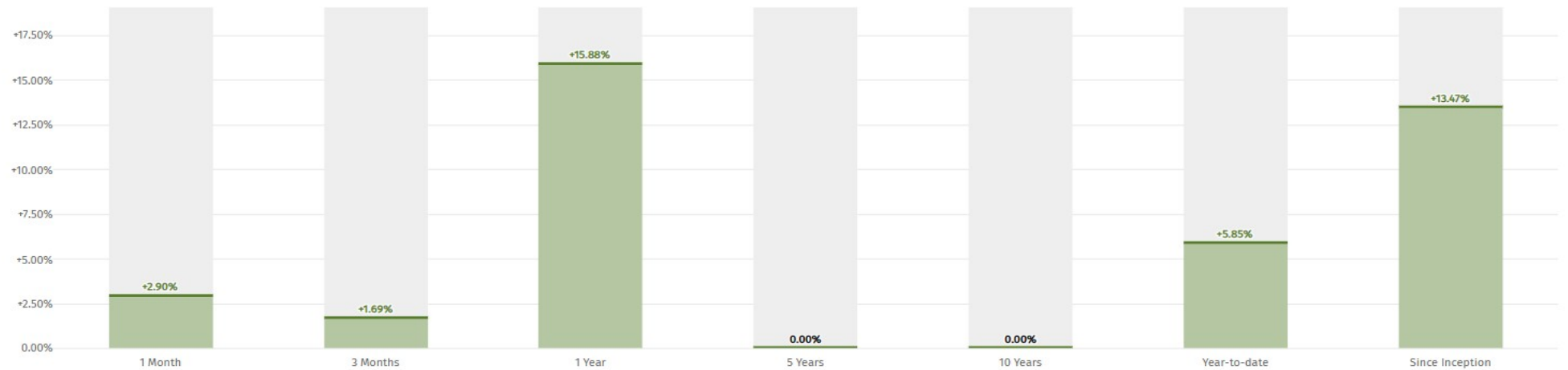
Exchange Rate : 1 USD = 1.37885 CAD

Cash and Investment Balances

Show/Hide Columns: 8 of 10 selected

Currency	AFT	Cash	Investments	Total Value	Book Cost	\$ Unrealized Gain/Loss	% Unrealized Gain/Loss
CAD	-	970.69	1,184,590.08	1,185,560.77	1,052,099.93	+125,699.68	11.95%
USD	-	5,950.35	574,388.96	580,339.31	406,489.35	+167,899.61	41.30%

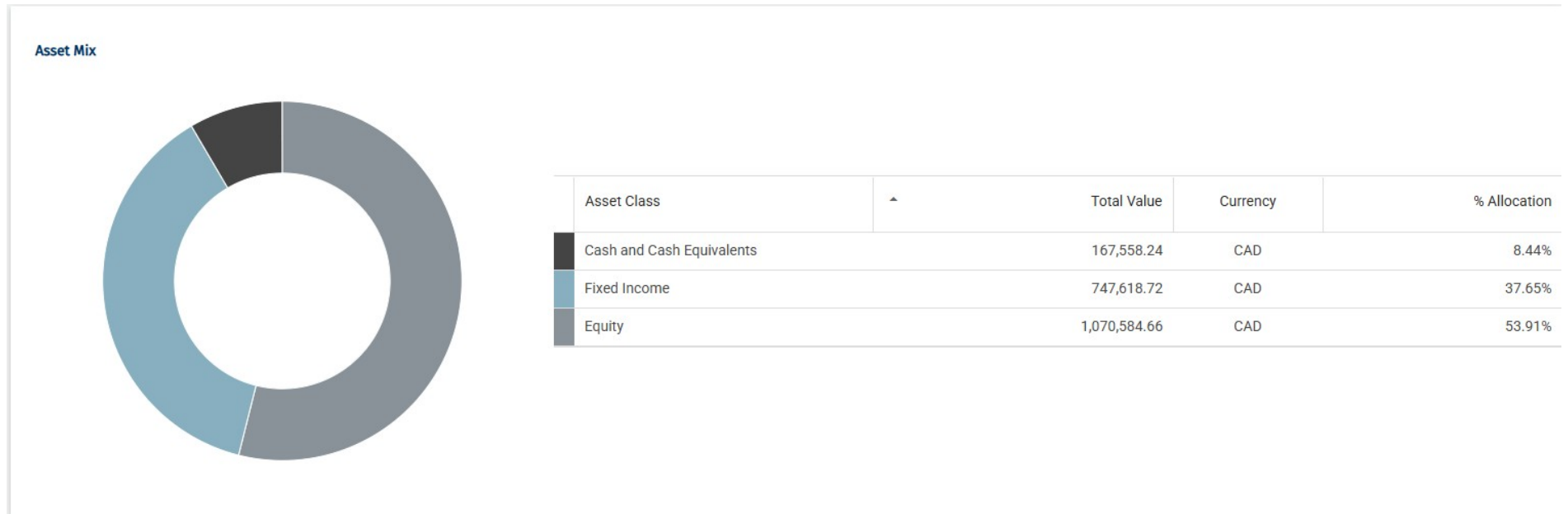
Performance Evaluation as Compared to Mile Markers:



Tracking Since Jun 04, 2023

1 Month	3 Month	1 Year	5 Year	10 Year	Year-To-Date	Since Inception
+2.90%	+1.69%	+15.88%	0.00%	0.00%	+5.85%	+13.47%

RBC Investment Portfolio Asset Mix:



Summary of Types of Holdings:

Show/Hide Columns: 5 of 7 selected ▼

Product Type	Total Value	Book Cost	\$ Unrealized Gain/Loss	% Unrealized Gain/Loss
Common Shares	1,004,262.10	686,235.34	+318,026.76	46.34%
ETFs	47,383.56	29,238.49	+18,145.07	62.06%
Fixed Income	865,304.78	838,489.34	+20,024.97	2.39%
Mutual Funds	40,696.85	40,696.85	0.00	0.00%
Trust Units (includes REITs)	18,939.00	17,715.37	+1,223.63	6.91%

Comparison: March 2026 Council vs. June 2026 Council



Portfolio Performance

CRTO Investment Portfolio w/ Benchmarks

Annualized Returns with Benchmarks

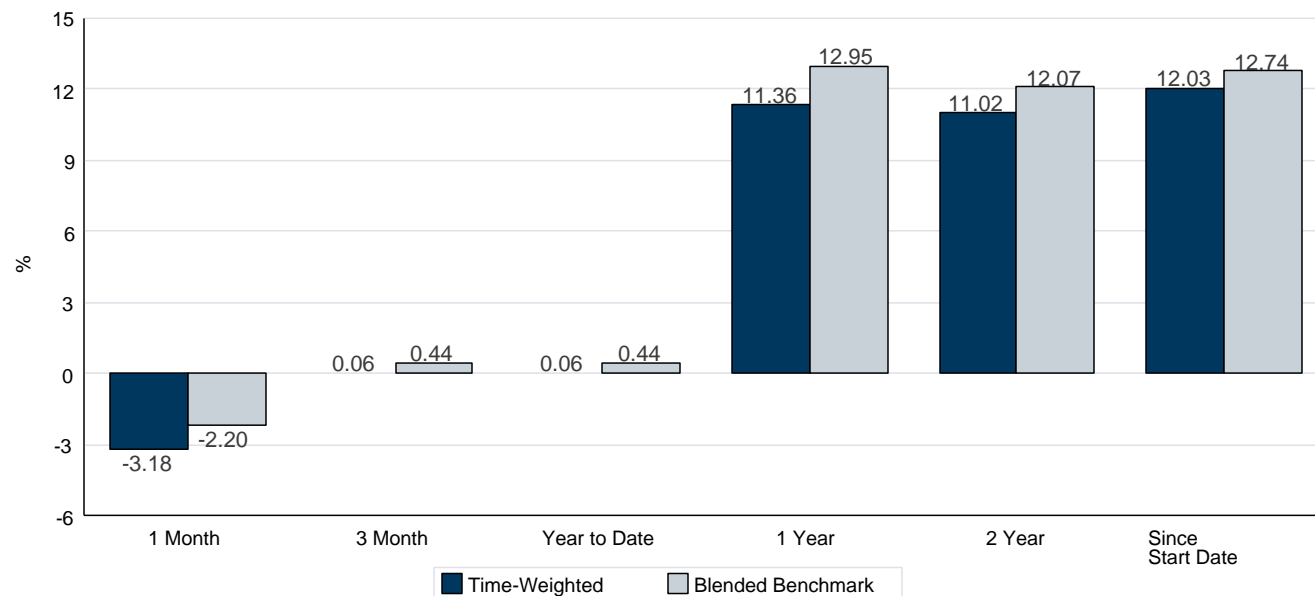
As at March 31, 2026

% Rate of Return / Benchmark		1 Month	3 Month	Year to Date	1 Year	2 Year	Since Start Date
Time-Weighted	Jun 04, 2023	(3.18)	0.06	0.06	11.36	11.02	12.03
Blended Benchmark		(2.20)	0.44	0.44	12.95	12.07	12.74

BENCHMARK COMPOSITION

INDEX NAME	%
FTSE TMX 91 DAY TBILL TR (C\$)	5.00
FTSE TMX SHORT TERM BD TR (C\$)	45.00
S&P 500 TOTAL RETURN (C\$)	25.00
S&P/TSX COMPOSITE IDX TR (C\$)	25.00
Total	100.00

Annualized Returns



- Any returns greater than 12 months are annualized.
- Year to Date reflects Performance for the Calendar Year.
- Rate of Return is calculated net of fees.
- Information regarding Performance Methodology can be found on the Statement of Terms page.

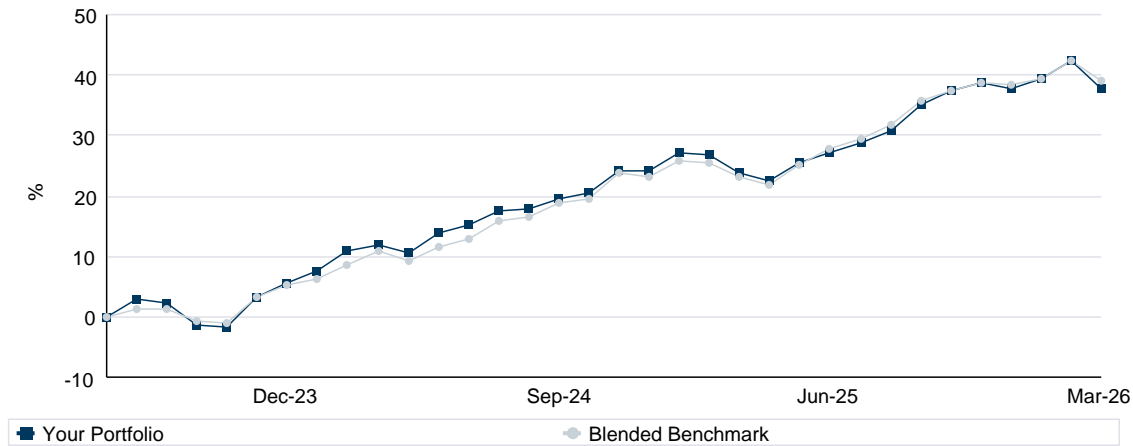
Portfolio Performance

CRTO Investment Portfolio w/ Benchmarks

Cumulative Returns (Time-Weighted)

June 4, 2023 to March 31, 2026

Cumulative Returns (Time-Weighted)



•The cumulative performance graph compounds monthly performance data in a linear fashion and does not equate to annualized portfolio performance.

% Rate of Return per Period

Period	Portfolio		Benchmark			
	ROR	Cumulative	ROR	Cumulative		
2023	June	1.38	1.38			
	July	1.45	2.85	1.32	1.32	
	August	(.49)	2.35	.05	1.37	
	September	(3.45)	(1.19)	(2.07)	(.73)	
	October	(.59)	(1.78)	(.44)	(1.16)	
	November	5.32	3.45	4.39	3.17	
	December	2.09	5.61	2.20	5.44	
	2024	January	1.98	7.70	.86	6.34
		February	2.84	10.76	2.09	8.57
		March	.95	11.81	2.03	10.77
		April	(1.04)	10.65	(1.25)	9.39
		May	2.88	13.84	2.09	11.67

Period	Portfolio		Benchmark			
	ROR	Cumulative	ROR	Cumulative		
2025	June	1.35	15.37	1.01	12.80	
	July	1.73	17.37	2.70	15.85	
	August	.55	18.02	.57	16.50	
	September	1.40	19.67	2.01	18.85	
	October	.76	20.58	.60	19.56	
	November	3.03	24.24	3.46	23.70	
	December	(.14)	24.06	(.54)	23.03	
	2026	January	2.38	27.02	2.19	25.72
		February	(.21)	26.76	(.27)	25.38
		March	(2.36)	23.76	(1.75)	23.18
		April	(1.12)	22.38	(1.17)	21.74
		May	2.44	25.36	2.91	25.29

Portfolio Performance

CRTO Investment Portfolio w/ Benchmarks

Annual Benchmark

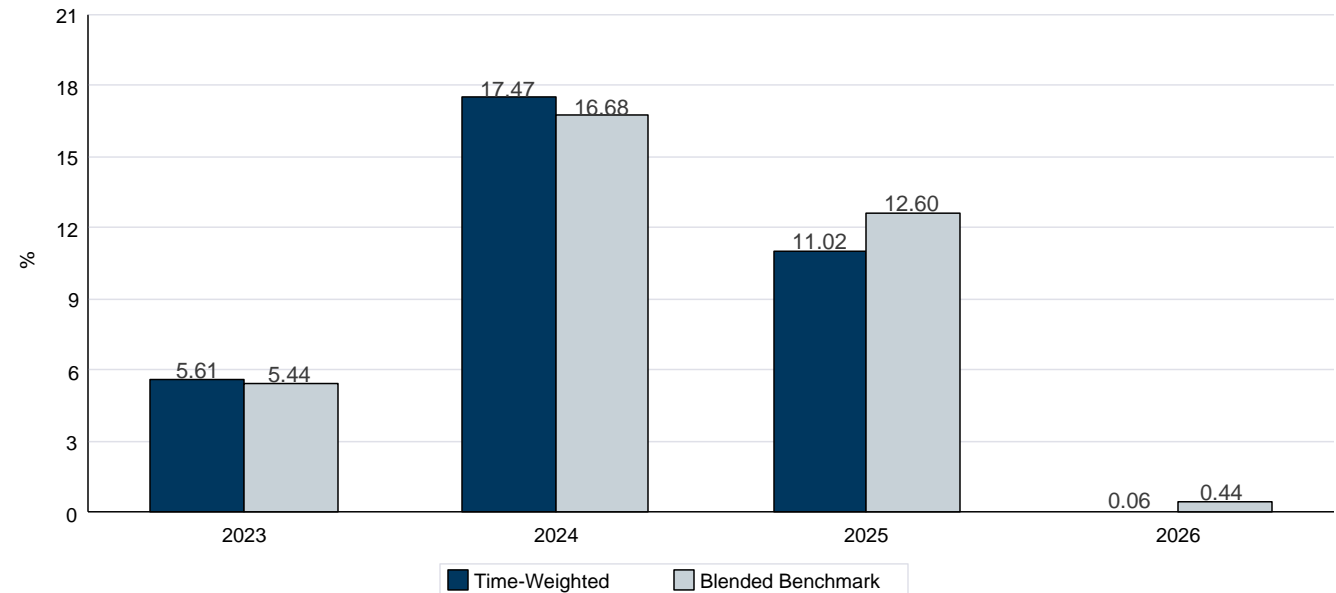
As at March 31, 2026

% Rate of Return / Benchmark	° 2023	2024	2025	° 2026
Time-Weighted	5.61	17.47	11.02	0.06
Blended Benchmark	5.44	16.68	12.60	0.44

BENCHMARK COMPOSITION

INDEX NAME	%
FTSE TMX 91 DAY TBILL TR (C\$)	5.00
FTSE TMX SHORT TERM BD TR (C\$)	45.00
S&P 500 TOTAL RETURN (C\$)	25.00
S&P/TSX COMPOSITE IDX TR (C\$)	25.00
Total	100.00

Annual Returns



- Rate of Return is calculated net of fees.
- Information regarding Performance Methodology can be found on the Statement of Terms page.
- ° Actual return over partial year.

Council Briefing Note

AGENDA ITEM #6.11

June 26, 2026

From:	Ania Walsh, Director, Regulatory Affairs
Topic:	Risk Register
Purpose:	For Information
Strategic Focus:	Strong Governance & Operational Discipline
Attachment(s):	Appendix A – Risk Register Summary Report

PUBLIC INTEREST RATIONALE

The College of Respiratory Therapists of Ontario (CRTO) regulates respiratory therapy in the public interest. To fulfill this mandate, the CRTO must identify, assess, and manage risk. This includes both risks related to professional regulation (regulatory risk) and organizational risks that could affect operations, business continuity, and financial sustainability.

ISSUE

The CRTO's [Risk Management Framework](#) sets out how risk management is integrated into strategic planning, projects, operations, and reporting. Under the framework, Council is responsible for overseeing the CRTO's risk management approach, including monitoring risks that could affect the achievement of strategic objectives.

The attached Risk Register Summary Report is a high-level reporting tool that provides Council with quarterly updates. It is based on a more detailed internal Risk Register and focuses on risks assessed as high or medium. Risks rated as low¹ continue to be monitored by staff but are not included in the summary report.

Since the March 26, 2026 Council meeting, there has been one change to the reported risk ratings. The rating for ineffective communications (Risk 05) has increased from low to medium. This change reflects the development of the new website and the possibility that some content may require further updates during implementation. Staff expect this rating to return to low once the new website is launched. Updates to risk descriptions, controls, and treatment plans are identified in the summary report using blue font and strikethrough formatting.

¹ Risks rated as low during this reporting period: 01. Significant staff turnover &/or loss of key leadership, Loss of critical organization knowledge, 09. Inconsistent Processes/Records Management

The last page of the report includes a table showing current and previous risk ratings, along with the anticipated risk outlook.

NEXT STEPS

Staff will continue to provide quarterly risk management reports, update the Risk Register as needed, and report on progress against action items.

CRTO Risk Register (Summary)

June 26, 2026

Id	Risk Category	Risk Description/Sources of Risk	Potential Impact on CRTO Objectives	Controls/Risk Mitigation	Risk Rating	Treatment/Action
02	Organizational Operations	<p>Sudden/unexpected substantial increase in expenses and/or decrease in revenue</p> <ul style="list-style-type: none"> • Cost/expense escalations (e.g., significant increase in investigation expenses) • Increase in resignations, suspensions, etc., decrease in new registrations • Sudden loss of investment funds due to market volatility (e.g., due to geopolitical tensions) • Potential additional costs due to delays in new database development • Economic uncertainty due to Canada entering into a technical recession 	<p>Budget Adherence</p> <p>Member Relationships</p> <ul style="list-style-type: none"> • Deviation from budget; depletion of reserves • Disruptions in the daily functioning of the College • Insufficient resources to maintain essential College functions 	<p>Reserve Funds and Investments Policies</p> <p>Finance and Audit Executive Committee oversight as needed</p> <p>External audit</p> <p>Fees Assessment Tool used annually to consider the adequacy and appropriateness of the CRTO's membership fee structure</p> <p>Investment advisor monitoring all CRTO investments, including quarterly written updates and annual presentation updates regarding the status of investments and economic outlook</p> <p>Comprehensive finance/admin operating procedures developed and updated on ongoing basis</p> <p>Mid-Year financial projections presented at Sept. 2025 Council</p> <p>Draft 2026/27 Budget to be presented at the December Council</p> <p>2026/27 Budget approved at the March Council</p>	Medium	<p>Ongoing monitoring</p> <p>Draft 2026/27 Budget to be presented at the March Council for approval</p> <p>Investment Portfolio Summary and future outlook to be presented at the March Council by Investment Management team</p> <p>Quarterly budget and investment update to be provided to Council in June</p> <p>Mid-Year financial projections to be presented at the Oct. 2026 Council</p>
03	Organizational Governance	<p>Disruption in the effectiveness of Council</p> <ul style="list-style-type: none"> • Loss of a public member on Council; delays in government public members' appointments 	<p>Member Relationships</p> <p>Compliance</p> <p>Reputation</p> <p>Public Protection</p> <ul style="list-style-type: none"> • Delays in Council decision-making 	<p>Proactive approach with government to ensure we have sufficient public members</p> <p>Relationship building through collaboration between staff and Council</p>	Medium	<p>Increased utilization of HPRO as a government relations advocate</p> <p>Ongoing engagement with Council/committee members</p>

Id	Risk Category	Risk Description/Sources of Risk	Potential Impact on CRTO Objectives	Controls/Risk Mitigation	Risk Rating	Treatment/Action
		<ul style="list-style-type: none"> • Potential deterioration or dysfunctionality of the relationship between staff and Council • Gap in compensation between public and professional Council members 	<ul style="list-style-type: none"> • CRTO non-compliant with statutory requirements • Decrease in member engagement 	Competency-based committee appointments Governance e-learning modules Onboarding process & ongoing training for Council and Committee members Code of Conduct & Conflict of Interest provisions in the By-laws Council evaluation framework Recent new public member appointments New Governance Manual Support for Council Members and staff attendance at annual HPRO Governance Workshops Annual committee orientation sessions		Review and update election communication materials Some staff and Council members to attend the HPRO's Governance Conference in May 2026 Collaborate with system partners that provide respiratory therapy care, to advertise to their patients & staff the opportunity to be a public committee appointee Governance review project (to be completed in Dec. 2026) New Governance dashboard
04	Organizational Operations	IT infrastructure disruption and/or compromise of data integrity <ul style="list-style-type: none"> • Phishing • Ransomware attacks • Denial-of-service attacks • Unauthorized disclosure of personal/confidential information • Implementation of new database and website 	Member Relationships Compliance Reputation <ul style="list-style-type: none"> • Potential service disruption • CRTO non-compliant with statutory requirements • Negative media attention • Concerns/complaints from interested parties 	3rd party systems monitoring Cyber-audits and white-hat simulation of attacks Staff training Built-in scanning on USBs for all computers Cyber insurance Multi-Factor Authentication for access to systems is in place Regular patch compliance Increased email security/protection Internal IT communication template(s) for use in the event of cyberattack	High	Verification of cybersecurity of key 3rd party vendors Developing a detailed cybersecurity plan, including mapped steps and procedures for suspected cybersecurity incidents Staff training on the use of the new database before deployment

Id	Risk Category	Risk Description/Sources of Risk	Potential Impact on CRTC Objectives	Controls/Risk Mitigation	Risk Rating	Treatment/Action
		<ul style="list-style-type: none"> Potential increase in applications from graduates of unapproved programs Staffing changes 		<p>Ongoing communications with developers regarding system needs, continued use of iMIS as a contingency plan</p> <p>Collaboration with third-party organizations</p> <p>Implementation of Registrar's Directives to speed up internal processes</p>		<p>standard operating procedures</p> <p>Staff training on the use of the new database before deployment</p> <p>Continue development and revision of the RC decision-making tools</p>
07	Regulatory Professional Practice	<p>Insufficient/out-of-date practice information</p> <ul style="list-style-type: none"> Changes in practice expectations/scope Changes in regulatory requirements (e.g., reporting, infection control, etc.) New currency condition Increasing failure rates in the Launch Jurisprudence exam 	<p>Public Protection</p> <p>Member Relations</p> <ul style="list-style-type: none"> Members' non-compliance with statutory requirements Concerns/complaints from interested parties 	<p>Regular checks on the quality of practice guidelines</p> <p>Policy Framework – review cycle</p> <p>Staff positioned well to respond quickly to changing practice expectations/scope</p> <p>Ongoing monitoring and regular reporting on practice-related inquiries</p> <p>Developed a new currency condition webpage</p> <p>Ongoing presentations with RT schools</p> <p>New Welcome video to support new GRTs entering practice</p> <p>New/updated Standards of Practice now posted on the CRTC website</p> <p>Completed comprehensive review of the PDP</p>	Medium	<p>Regular legislative and regulatory scans (HPRO working group)</p> <p>Closely monitoring all inquiries related to the new currency condition</p>
08	Regulatory	<p>Unauthorized Practice</p> <ul style="list-style-type: none"> Impact of the "As of Right" initiative New unaccredited RT programs in Ontario 	<p>Public Protection</p> <ul style="list-style-type: none"> Increase in unauthorized practice concerns/reports received 	<p>Ongoing monitoring of unauthorized practice complaints/reports</p> <p>Process in place to respond to unauthorized practice complaints/reports</p> <p>New webpage for Employers to address "As of Right"</p>	Medium	<p>Continue to monitor unauthorized practice complaints/reports</p>

Id	Risk Category	Risk Description/Sources of Risk	Potential Impact on CRTO Objectives	Controls/Risk Mitigation	Risk Rating	Treatment/Action
				Developed a new communication strategy 'Check Before You Hire,' focused on protecting the public through registration verification		
10	Regulatory	Health Human Resources <ul style="list-style-type: none"> Insufficient number of RTs to meet the demands of the healthcare system New unaccredited RT programs in Ontario 	Public Protection	Emergency Class of Registration Emergency Registration Policy Streamlined registration processes and efficient processing timelines Comprehensive IEHP assessment ensuring safe, competent healthcare workers succeed in the process Scope of Practice Review	Medium	Continue to monitor Member demographic data Ongoing engagement with other regulators and system partners (e.g., through HPRO) Continued monitoring of government initiatives related to health human resources Preliminary discussions re utilizing the Limited Certificate of Registration for select IEHP applicants
11	Organizational Operations	Use of Artificial Intelligence (AI) Tools and Systems <ul style="list-style-type: none"> Unauthorized use of AI tools resulting in privacy, confidentiality, or intellectual property breaches Potential inaccuracies or biases in AI-generated outputs leading to operational or regulatory errors Over-reliance on AI tools without sufficient human validation Insufficient internal policies or controls 	Compliance Member Relationships <ul style="list-style-type: none"> Reputational damage Core Business Practices	New Use of AI Policy Internal guidance outlining safe and appropriate use of AI tools – Employee Handbook Staff and Council training on responsible AI use Ongoing monitoring of evolving federal/provincial AI governance frameworks Updated CRTO's Privacy and Confidentiality Policies Updated procurement processes to include AI-specific privacy and security considerations	Medium	Finalize and implement the new Use of AI Policy Conduct periodic audits of AI usage across the organization to ensure compliance with policy Review and update IT procurement processes to include AI-specific privacy and security considerations Monitor emerging best practices, legislation, and regulatory expectations regarding AI in the public and regulatory sectors

Id	Risk Category	Risk Description/Sources of Risk	Potential Impact on CRTO Objectives	Controls/Risk Mitigation	Risk Rating	Treatment/Action
		governing appropriate and safe use of AI • Increased cybersecurity exposure if unvetted AI systems are used				Update existing policies (e.g., Privacy and Confidentiality) with references to AI Provide training to Council and committee members on responsible use of AI

Risk Register/Outlook

Risks		Risk Assessment		Risk Outlook	Notes
Category	Risk Description	Prior Quarter	Current Quarter		
Organizational Operations	01 Significant staff turnover &/or loss of key leadership Loss of critical organization knowledge				The risk continues to be monitored but has been removed from the Risk Register Summary report above, which focuses on risks rated as high or medium.
Organizational Operations	02 Sudden/unexpected substantial increase in expenses and/or decrease in revenue				
Organizational Governance	03 Disruption in the effectiveness of Council				
Organizational Operations	04 IT infrastructure disruption and/or compromise of data integrity.				
Organizational Operations	05 Ineffective communications				The risk has been changed to medium because of the new website being developed and the risk that some of the content may require additional updating. We anticipate the rating will go back to LOW, once new website is launched.
Organizational Compliance	06 Misalignment with regulatory requirements (Professional Conduct, Registration)				
Regulatory Professional Practice	07 Insufficient/out-of-date practice information				
Regulatory	08 Unauthorized Practice				
Organizational Operations	09 Inconsistent Processes/Records Management				The risk continues to be monitored but has been removed from the Risk Register Summary report above, which focuses on risks rated as high or medium.
Regulatory	10 Health Human Resources				
Organizational Operations	11 Use of Artificial Intelligence (AI) tools and systems				Identified as a new risk

Council Briefing Note

AGENDA ITEM # 6.12

June 26, 2026

From:	Carole Hamp, RRT, MA, Registrar & CEO
Topic:	March 2026 Council Meeting Evaluation Summary
Purpose:	For Information
Strategic Focus:	Strong Governance & Operational Discipline

PUBLIC INTEREST RATIONALE

The highly efficient and effective Council is essential for the CRTO to fulfil its mandate of regulating the profession of Respiratory Therapists in the public interest.

ANALYSIS

Following each Council meeting, Council members in attendance will complete an anonymous online Meeting Evaluation survey. After the March 26, 2026, meeting, the feedback received was as follows:

- Were the briefing notes and supporting documents sufficiently clear and concise to support your decisions?
 - 100% Yes
- Did discussions remain focused on governance, strategy, and oversight (vs. organizational operations)?
 - 100% Yes
- Did you feel your contributions were valued?
 - 100% Yes
- Did you find the presentation by the RBC financial team informative?
 - 100% Yes
- Did you find the presentation on Artificial Intelligence: Risk & Benefits for Regulators informative?
 - 100% Yes
- Please share any suggestions you have for Council education.
 - To have more live meetings

Council Meeting Action Items — March 26, 2026

Item	Responsibility	Action	Status/Timelines
Reserve Funds (6.2) Council approved the transfer of \$30,000 out of the CRTO's Special Project Reserve Fund and into the Scope of Practice budget line.	CRTO Staff	Transfer of funds from the CRTO's Special Project Reserve Fund into the Scope of Practice budget line to retain a Government Relations firm for the proposal consultation phase.	Completed
KPIs Report (6.4) Council recommended changes to the KPIs report.	CRTO Staff	To revise the KPIs report to clearly identify the source of each reported target.	New KPIs report to be presented at the October Council meeting.
New Use of AI Policy (6.6) Council approved the new Use of AI Policy.	CRTO Staff	To finalize the new Use of AI Policy.	Completed
Revised Confidentiality Policy (6.7) Council approved the revised Confidentiality Policy.	CRTO Staff	To finalize the revised Confidentiality Policy. Council and Committee Members and Staff to sign the updated Confidentiality Agreement.	Completed
Revised Privacy Policy (6.8) Council approved the revised Privacy Policy.	CRTO Staff	To finalize and post the revised Privacy Policy.	Completed
Revised Procurement of Goods & Services Policy (6.9) Council approved the revised Procurement of Goods & Services Policy.	CRTO Staff	To finalize the revised Procurement of Goods & Services Policy.	Completed
Revised Entry-to-Practice Assessment Policy (7.2) Council approved the revised Entry-to-Practice Assessment Policy with one amendment.	CRTO Staff	To finalize and post the revised Entry-to-Practice Assessment Policy with suggested amendments.	Completed
Revised Professional Misconduct Regulation (8.1) Council approved the revised Professional Misconduct Regulation for submission to the Ministry.	CRTO Staff	To submit the revised Professional Misconduct Regulation to the Ministry.	Completed
Revised Supervision Policy (8.2) Council approved the revised draft Supervision Policy for consultation.	CRTO Staff	To post the revised draft Supervision Policy for consultation.	Completed

Council Motion

AGENDA ITEM # 7.1

June 26, 2026

Motion Title:	2025 – 2026 Audit Report and Audited Financial Statements
Purpose:	For Decision
Strategic Focus:	Organizational Excellence
Attachment(s):	Appendix A: Audit Findings Report Appendix B: Draft Audited Financial Statements

It is moved by _____ and seconded by _____ that:

The Council approve the 2025 – 2026 Audit Findings Report and Audited Financial Statements, as presented.



COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

Audit Findings Report

for the year ended February 28, 2026



Table of Contents

Audit highlights	3
Materiality.....	5
Audit risks and results.....	6
Other Areas of Focus.....	7
Required communications.....	10

Audit highlights

Purpose of the report

The purpose of this report is to assist you, as a member of senior management, Finance and Audit Committee and the Council, in your review of the results and audit of the financial statements of the College of Respiratory Therapists of Ontario (the “College” or “CRTO”) as at and for the year ended February 28, 2026.

Status of the audit

As of the date of this Audit Findings Report, we have completed the audit of the financial statements, with the exception of certain remaining procedures, which include the following:

- Completion of our subsequent event review procedures
- Completing our discussions with the senior management team, Finance and Audit Committee and the Council
- Receipt of signed management representation letter (dated upon approval of financial statements)
- Obtaining evidence of the Council’s approval of the financial statements

Materiality

Materiality is calculated based on qualitative and quantitative factors. Materiality for the year ended February 28, 2026, materiality is \$87,500. Refer to page 5.

Audit approach and audit risks and results

Our audit is risk focused. In planning our audit, we have taken into account key areas of focus for financial reporting. Refer to pages 5 and 6.

Change in accounting and auditing standards

There have been no initial selections of, or changes to, significant accounting policies and practices to bring to your attention.

The audit findings report should not be used for any other purpose or by anyone other than the senior management team, Finance and Audit Committee and Council of the Entity. Grewal Guyatt LLP shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this audit findings report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Audit highlights (continued)

Critical accounting estimates

Overall, we are satisfied with the reasonability of critical accounting estimates.

Control deficiencies

We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting. A significant deficiency in internal control is a deficiency, or combination of deficiencies, in internal control that, in the auditor's professional judgement, is of sufficient importance to merit the attention of those charged with governance.

Independence

We are independent and have extensive quality control and conflict checking processes in place. We provide complete transparency on all services and follow Council's approved protocols.

Financial statement presentation and disclosure

The presentation and disclosure of the financial statements are, in all material respects, in accordance with the College's relevant financial reporting framework. Misstatements, including omissions, if any, related to disclosure or presentation items are in the management representation letter provided to management.

Corrected and uncorrected misstatements

Refer to page 9 for corrected and uncorrected differences.

Materiality

Materiality is used to identify risks of material misstatement, develop an appropriate audit response to such risks, and evaluation the level at which we think misstatements will reasonably influence users of the financial statements. It considers both qualitative and quantitative factors. To respond to aggregation risk, we design our procedures to detect misstatements at a lower level of materiality.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

Materiality determination	Comments	Amount
Benchmark	Based on total estimated revenues for the year.	\$2,970,000
% of Benchmark	The percentage used for the benchmark is assessed at 3% total revenues. This benchmark is consistent with prior year.	3%
Materiality	Determined to plan and perform the audit and to evaluate the effects to identified misstatements on the audit and of any uncorrected misstatements on the financial statements. Prior year materiality was \$85,000.	\$87,500
Performance materiality	Performance materiality is used to reduce the probability that the aggregate of uncorrected or undetected misstatements exceeds overall materiality and is calculated at 75% of overall materiality.	\$65,000
Audit misstatement posting threshold	Threshold used to accumulate misstatements identified during the audit.	\$4,300

We also use materiality to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.

Audit risks and results

We highlight our significant findings in respect to significant financial reporting risks identified.

Significant risk	Why is it significant?
Risk of material misstatement due to fraud resulting from fraudulent revenue recognition	This is a presumed fraud risk. Fraud risks include misappropriation of funds, overstatements of revenue through posting manual journal entries and manipulation of cut-off.
Our audit approach and findings	
<p>We obtained an understanding of the activities and controls to prevent and/or detect overstatement of revenue through posting of journal entries and manipulation of year-end cut-off of revenues. We performed test of details comprising review of cut-off, deferred revenue and review of specifically defined journal entries directed at revenue.</p> <p>We did not identify any issues related to fraud risk associated with revenue recognition.</p>	

Significant risk	Why is it significant?
Risk of material misstatement due to fraud resulting from management override of controls	This is a presumed fraud risk.
Our audit approach and findings	
<p>As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include the following:</p> <ul style="list-style-type: none"> • testing of journal entries; • performing a retrospective review of estimates; and • evaluating the business rationale of significant transactions <p>We did not identify any issues related to fraud risk associated with management override of controls.</p>	

Other Areas of Focus

Our approach includes the following areas of audit focus:

Area of focus	Audit Approach
Financial Reporting	<ul style="list-style-type: none"> • Review of the financial statement disclosures to ensure disclosures are consistent with the financial reporting accounting standards • Discuss with management any upcoming standards that may impact the accounting treatment and financial statement disclosures
Cash and Investments	<ul style="list-style-type: none"> • Confirm with third parties for cash and investments • Review of bank reconciliations and vouch significant reconciliation items to supporting documentation • Review of financial statements and note disclosure for investments • Perform substantive analytical procedures over investment income
Revenue and Deferred Revenue	<ul style="list-style-type: none"> • Review of adherence to revenue recognition policy through substantive revenue testing • Obtain an understanding of management controls surrounding revenue recognition • Cut-off testing regarding the period of revenue recognition • Testing of deferred revenue to ensure completeness and accuracy
Accounts payable and Expenditures including payroll	<ul style="list-style-type: none"> • Significant accruals vouched to supporting documentation • Review of expense cut-off through the search of unrecorded liabilities • Substantive analytical procedures over payroll and benefit expenditures • Substantive testing over operating and other expenses to ensure proper classification for financial statement presentation
Capital assets	<ul style="list-style-type: none"> • Review amortization policy to ensure appropriateness • On a sample basis, test capital asset additions and disposals and recalculate any gain or loss on disposal of capital assets • Review repairs and maintenance transactions to determine the completeness of capital assets
Net assets	<ul style="list-style-type: none"> • Perform net asset roll forward • Review board minutes to ensure any interfund transfers were approved and are disclosed in the financial statements

Other Areas of Focus (continued)

Significant findings from our audit regarding other areas of focus for the College are as follows:

Investments

As at February 28, 2026 the College held \$1.94M in investments (2025 - \$1.72M). Investments are initially recorded at cost and adjusted to reflect fair market value as at year-end.

Our response and significant findings

- We obtained the monthly investment statements including third party confirmations as at February 28, 2026.
- We proposed various adjustments based on investment reconciliations prepared to ensure the investments are accurately presented in the financial statements.

Uncorrected and corrected audit misstatements

Uncorrected audit misstatements

We did not identify any misstatements that remain uncorrected.

Corrected audit misstatements

The management representation letter includes all adjustments identified as a result of our audit, communicated to management and subsequently corrected in the financial statements.

- \$30K – to reconcile opening net assets
- \$85K – to reverse prior year vacation accrual and book \$76K to correctly record current year vacation accrual
- Various adjustments to adjust the fair market value of the investments held by the College.
- \$9.2K – to record depreciation expense for current year
- \$5.9K – to adjust capital lease obligation as at year end
- \$4.2K – to reverse prior year stale dated cheques
- \$100K – to reflect interfund transfer to the general investigations and hearings fund

Financial statement presentation and disclosure

Misstatements, including omissions, if any, related to presentation and disclosure items are in the management representation letter. We also highlight the following:

Financial statement presentation- form arrangement, and content	Nothing to report
Concerns regarding application of new accounting pronouncements	Nothing to report
Significant qualitative aspects of financial statement presentation and disclosure	Nothing to report

Required communications

Report	Engagement terms
Refer to the draft audit report attached to the financial statements.	Unless you inform us otherwise, we understand that you acknowledge and agree to the terms of the engagement set out in the engagement letter and any subsequent amendments as provided by management.
Reports to management	Representations of management
Audit findings report as attached	A copy of the management representation letter has been provided to management.
Matters pertaining to independence	Internal controls deficiencies
We confirm we are independent of the College in accordance with the requirements under the external auditing standards.	Other control deficiencies, identified during the audit, that do not rise to the level of a significant deficiency will be communicated to management.
Required inquiries	Audit quality
Professional standards require that we obtain your views on identification and assessment of risks of material misstatement, whether due to fraud or error,	Grewal Guyatt LLP maintains a system of quality control designed to reflect our drive and determination to deliver independent, unbiased advice and opinions, and also meet the requirements of the Canadian professional standards.

**COLLEGE OF RESPIRATORY THERAPISTS OF
ONTARIO**

Financial Statements

February 28, 2026

Draft for discussion only

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

Financial Statements

February 28, 2026

Table of contents

	Page
Independent Auditor's Report	1 - 3
Balance Sheet	4
Statement of Revenues and Expenses	5
Changes in Net Assets	6
Statement of Cash Flows	7
Notes to Financial Statements	8 - 14

Draft for discussion only

INDEPENDENT AUDITOR'S REPORT

To the Council of
College of Respiratory Therapists of Ontario

Opinion

We have audited the financial statements of College of Respiratory Therapists of Ontario (the College), which comprise the balance sheet as at February 28, 2026, and the statements of revenues and expenses, 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 February 28, 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.

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 College's ability 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 College's financial reporting process.

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 these 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 College's internal control.
- 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 College's ability 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.

Grewal Guyatt LLP
Chartered Professional Accountants, Licensed Public Accountants

Richmond Hill, Ontario
June 26, 2026

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

Balance Sheet
As at February 28, 2026

	2026	2025
Assets		
Current assets		
Cash	\$ 2,200,732	\$ 2,330,398
Prepaid expenses	58,729	52,086
	<u>2,259,461</u>	<u>2,382,484</u>
Long-term investments (Note 3)	1,940,832	1,725,592
Capital assets (Note 4)	124,605	129,005
	<u>\$ 4,324,898</u>	<u>\$ 4,237,081</u>
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	\$ 101,859	\$ 109,857
Deferred revenue	2,238,325	2,391,275
Current portion of obligations under capital leases	-	5,951
	<u>2,340,184</u>	<u>2,507,083</u>
Net assets (Note 5)		
Abuse therapy fund	20,000	20,000
General contingency reserve fund	500,000	500,000
General investigations and hearings fund	250,000	150,000
Special projects reserve	200,000	300,000
Fees stabilization reserve	150,000	150,000
Unrestricted - operating fund	864,714	609,998
	<u>1,984,714</u>	<u>1,729,998</u>
	<u>\$ 4,324,898</u>	<u>\$ 4,237,081</u>

The accompanying notes are an integral part of these financial statements.

Commitments (Note 6)

Approved on behalf of the Council:

_____, Director

_____, Director

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

Statement of Revenues and Expenses
Year Ended February 28, 2026

	2026	2025
Revenue		
Registration and renewal fees	\$ 2,755,288	\$ 2,677,989
Application fees	20,700	17,550
	<u>2,775,988</u>	<u>2,695,539</u>
Other income		
Investment income	260,092	282,735
Competency assessment	67,500	51,500
	<u>327,592</u>	<u>334,235</u>
	<u>3,103,580</u>	<u>3,029,774</u>
Operating expenses		
Salaries and benefits	1,790,862	1,620,076
Professional fees	302,241	257,644
Bank and credit card charges	139,315	111,025
Cloud computing services	121,900	87,435
Competency assessment	70,121	47,521
Quality assurance portfolio and standards	57,325	58,809
Minor equipment and software purchases	57,287	53,799
Memberships, subscriptions and dues	48,796	50,101
Occupancy	37,463	225,252
Information technology	34,579	100,190
Telephone	24,845	19,658
Staff travel	24,559	24,129
Office and general	10,739	27,344
Advertising and promotion	10,457	350
Amortization of capital assets	9,283	22,736
Insurance	7,154	9,075
	<u>2,746,926</u>	<u>2,715,144</u>
Council and committee		
Per diem	51,675	47,298
Education and training	32,617	18,692
Travel, accommodation and meals	11,451	7,434
Other meeting expenses	6,195	10,653
	<u>101,938</u>	<u>84,077</u>
Excess of revenues over expenses	\$ 254,716	\$ 230,553

The accompanying notes are an integral part of these financial statements.

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

Changes in Net Assets
Year Ended February 28, 2026

	Abuse therapy fund	General contingency reserve fund	General investigations and hearings fund	Special projects reserve	Fee stabilization reserve	Operating fund	2026 Total	2025 Total
Balance, beginning of year	\$ 20,000	\$ 500,000	\$ 150,000	\$ 300,000	\$ 150,000	\$ 609,998	\$ 1,729,998	\$ 1,499,445
Excess of revenues over expenses	-	-	-	-	-	254,716	254,716	230,553
Interfund transfer (Note 5)	-	-	100,000	(100,000)	-	-	-	-
Balance, end of year	\$ 20,000	\$ 500,000	\$ 250,000	\$ 200,000	\$ 150,000	\$ 864,714	\$ 1,984,714	\$ 1,729,998

The accompanying notes are an integral part of these financial statements.

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

Statement of Cash Flows
Year Ended February 28, 2026

	2026	2025
Operating activities		
Excess of revenues over expenses	\$ 254,716	\$ 230,553
Non-cash item:		
Amortization of capital assets	9,283	22,736
	263,999	253,289
Net change in non-cash items related to operating activities:		
Prepaid expenses	(6,643)	(23,672)
Accounts payable and accrued liabilities	(7,998)	4,266
Deferred revenue	(152,950)	54,199
	(167,591)	34,793
	96,408	288,082
Financing activity		
Repayment of obligations under capital leases	(5,951)	(11,646)
Investing activities		
Net change in investments	(215,240)	52,976
Purchase of capital assets	(4,883)	(55,912)
	(220,123)	(2,936)
Increase (decrease) in cash	(129,666)	273,500
Cash, beginning of year	2,330,398	2,056,898
Cash, end of year	\$ 2,200,732	\$ 2,330,398

The accompanying notes are an integral part of these financial statements.

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

Notes to Financial Statements
February 28, 2026

1. Nature of Operations

The College of Respiratory Therapists of Ontario/Ordre des Therapeutes Respiratoires de l'Ontario (the "College"), through its administration of the Regulated Health Professions Act and the Respiratory Therapy Act, is dedicated to ensuring that respiratory care services provided to the public by its Members are delivered in a safe and ethical manner.

The College is the governing body established on December 31, 1993 by the provincial government to regulate the practice of respiratory therapy in Ontario under the Regulated Health Professions Act and was enacted by statute under the Respiratory Therapy Act (1991). The College is a not-for-profit corporate body without share capital and, as such, is generally exempt from income taxes.

2. Significant accounting policies

These financial statements are prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the Chartered Professional Accountants of Canada Handbook. The College's significant accounting policies are as follows:

Revenue recognition

The College follows the deferral method of accounting for registration fees. The College's principal source of revenue is registration and renewal fees which are recognized as revenue in the year to which the fees relate. Registration fees received in the current year, applicable to a subsequent year are recorded as deferred revenue on the balance sheet and will be recognized in income in the year to which they pertain.

Investment income consists of interest and realized and unrealized gains and losses from investment transactions. Interest income is recorded when earned. Realized gains and losses are recognized as income when the transactions occur. Unrealized gains and losses which reflect the changes in fair value during the period are recognized at each reporting date and are included in current period income.

All other sources of revenue are recognized when services have been performed or goods have been delivered.

Investments

Investments are recorded at fair value. Unrealized holding gains and losses are included in investment income. The quoted market price of investments is used to estimate the fair value. For investments in guaranteed investment certificates, fair value is estimated at the cost of investments adjusted with the interest earned but not received.

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

Notes to Financial Statements
February 28, 2026

2. Significant accounting policies (continued)

Capital assets

Capital assets are accounted for at cost. Amortization is calculated on their estimated useful lives using the straight-line method over the following periods:

Database	5 years
Office equipment under capital lease	5 years
Computer equipment and software	3 years
Website	3 years
Software - mobile application	3 years

Equipment under capital lease

The College leases equipment on terms which transfer substantially all of the benefits and risks of the ownership to the College. The lease is accounted for as a capital lease as though an asset has been purchased and a liability incurred.

Impairment of long-lived assets

Long-lived assets, including capital assets subject to amortization, are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability is measured by a comparison of the asset's carrying amount to the estimated undiscounted future cash flows expected to be generated by the asset. If the carrying amount of the asset exceeds its estimated future cash flows, an impairment charge is recognized for the amount by which the carrying amount of the asset exceeds the fair value of the asset. When quoted market prices are not available, the College uses the expected future cash flows discounted at a rate commensurate with the risks associated with the recovery of the asset as an estimate of fair value.

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

Notes to Financial Statements
February 28, 2026

2. Significant accounting policies (continued)

Cloud computing arrangements

At the inception of a cloud computing arrangement with a supplier, the College allocates the consideration of the arrangement to all of the significant separable elements based on their specific sales price. Expenditures on capital assets and rights to use an intangible asset are recognized according to the accounting policies applicable to these elements. To account for expenditures in cloud computing arrangements that fall within the scope of AcG-20, Customer's Accounting for Cloud Computing Arrangements, the College elected to apply the simplification approach. These expenses are therefore treated as the supply of services and recognized as expenses when the College receives the services in question. Such expenditures are presented under the Cloud computing services heading in the statement of income. The College recognizes prepayment as an asset when payments for goods or services are made in advance. Expenditures related to implementation activities are expensed as incurred.

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 the amounts recognized as revenues and expenses for the periods covered. Actual results may differ from these estimates. The critical estimates relate to the useful lives of capital assets and accrued liabilities.

Financial instruments

Initial measurement

The College initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involve parties whose sole relationship with the College is in the capacity of management, are initially measured at cost.

Subsequent measurement

The College subsequently measures all its financial assets and liabilities at cost or amortized cost.

Financial assets measured at amortized cost using the straight-line method include cash. Financial assets measured at fair value include quoted shares.

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

Notes to Financial Statements
February 28, 2026

2. Significant accounting policies (continued)

Financial instruments (continued)

Transaction costs

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at amortized cost are recognized in the original cost of the instrument. When the instrument is measured at amortized cost, transaction costs are recognized in income over the life of the instrument using the straight-line method.

Impairment

For financial assets measured at cost or amortized cost, the College determines whether there are indications of possible impairment. When there are, and the College determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

3. Investments

	2026	2025
Guaranteed investment certificates ("GIC's")	\$ 790,708	\$ 875,514
Common shares	1,138,034	849,010
High interest savings account	12,090	1,068
	<u>1,940,832</u>	<u>1,725,592</u>
Investments held for operations	820,832	605,592
Investments held for reserves (note 5)	1,120,000	1,120,000
	<u>\$ 1,940,832</u>	<u>\$ 1,725,592</u>

The GIC's have an effective interest rate of 0.25% to 5.24% (2025 - 0.25% to 5.29%) and mature between March 2026 to December 2031 (2025 - March 2025 to December 2031).

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

Notes to Financial Statements
February 28, 2026

4. Capital assets

			2026	2025
	Cost	Accumulated amortization	Net book value	Net book value
Database	\$ 565,388	\$ 459,128	\$ 106,260	\$ 106,260
Office equipment under capital lease	60,850	60,850	-	6,085
Computer equipment and software	61,347	56,394	4,953	3,268
Website	13,392	-	13,392	13,392
Software - mobile application	84,433	84,433	-	-
	\$ 785,410	\$ 660,805	\$ 124,605	\$ 129,005

- a) During the year, the College incurred nil (2025 - \$54,484) in development costs which have been capitalized under Database and Website. Depreciation will commence in the year the new database and website are launched.

5. Net assets

The financial statements have been prepared in a manner which segregates net assets balances and have been allocated by Council.

The Operating fund reflects the day-to-day activities of the College which are financed generally by registration, renewal and application fees. All interest income earned is allocated to the operating fund.

The Council of College has internally restricted net assets to be used for specific purposes. These funds are not available for unrestricted purposes without approval of the Council. The details of internally restricted net assets are as follows:

- a) In accordance with the Regulated Health Professions Act, the College has set up the Abuse Therapy Fund to provide therapy and counseling for persons who, while patients, were sexually abused by a member(s). This fund will be expended on persons who satisfy the College's eligibility criteria.
- b) The General Contingency Reserve Fund is designated to provide for extraordinary expenses that exceed or fall outside of the College's operating budget and to fund the College's obligations in extreme circumstances, as determined and approved by Council.

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

Notes to Financial Statements
February 28, 2026

5. Net assets (continued)

- c) The General Investigations and Hearings Fund is designated to provide for unanticipated legal and committee costs resulting from complaints, investigations, fitness to practice and discipline processes.
- d) The Special Projects Reserve is for the specific purpose of meeting unanticipated expenses of the College for special projects, such as standards of practice, quality assurance, communications initiatives, capital assets, relocation expenses, etc.
- e) The Fees Stabilization Reserve is for the specific purpose of minimizing or delaying the impact of year-over-year changes in revenues and expenses on membership renewal fees.

During the year, the Council approved an interfund transfer of \$30,000 from the Special Project Reserve to the Operating Fund. In addition, the Council approved a reduction of the Special Project Reserve to \$200,000 and an increase of \$100,000 to the General Investigations and Hearings Fund.

6. Commitments

The commitment of the College under a lease agreement aggregates to \$59,040. The instalments over the next two years are the following:

2027	\$	44,279
2028	\$	14,761

7. Financial instruments

Financial risks

The significant risks arising from financial instruments to which the College is exposed as at February 28, 2026 are detailed below. There are no changes to significant risks from fiscal 2025.

Liquidity risk

Liquidity risk is the risk that the College will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The College manages its liquidity risk by monitoring its operating requirements. The College prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

Notes to Financial Statements
February 28, 2026

7. Financial instruments (continued)

Credit risk

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The College deals with creditworthy counterparties to mitigate the risk of financial loss from defaults. The College does not have significant exposure to credit risk since all revenue is generated from members and received in advance of the fiscal year.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College is exposed to interest rate risk with respect to its investment holdings in GIC's.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, other than those arising from interest rate risk or currency risk, whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The College is mainly exposed to other price risk through its investments in mutual funds and quoted shares for which the value fluctuates with the quoted market price.

8. Comparative figures

Certain figures for 2025 have been reclassified to conform to the presentation adopted in 2026.

Council Motion

AGENDA ITEM # 7.2

June 26, 2026

Motion Title:	Appointment of Auditor for 2026/2027
Purpose:	For Decision
Strategic Focus:	Strong Governance
Attachment(s):	Appendix A: Auditor Assessment Tool

It is moved by _____ and seconded by _____ that:

The Council approve the appointment of Grewal Guyatt, LLP, as the CRTO's auditor for the fiscal year of 2026/2027.

Annual Assessment of the External Auditor for the CRTO

Introduction

The Executive Committee of the College of Respiratory Therapists of Ontario (CRTO) conducts an annual assessment of the external auditor prior to Council deciding the issue of reappointment. This assessment may:

- Identify opportunities for quality improvement recommendations to the external auditor;
- Serve as the basis for recommending the auditor for tender or reappointment; and/or,
- Note any concerns with the audit or the auditor's performance.

Assessment Elements

The annual assessment appraises three (3) key elements*:

1. **Independence, objectivity and professional skepticism** – *Do the auditors approach their work with objectivity to ensure they appropriately question and challenge management's assertions in preparing the financial statements?*
2. **Quality of the audit team** – *Does the audit team put forward team members with the appropriate industry and technical skills to carry out an effective audit?*
3. **Quality of communications and interactions with the external auditor** – *Are the communications with the external auditor (written and oral) clear, concise and free of boilerplate language? Is the auditor open and frank, particularly in areas of significant judgments and estimates or when initial views differ from management?*

Assessment Process

1. Statements for each element to be considered by:
 - i. The Registrar (in consultation with the Manager, Finance); and
 - ii. Executive Committee.
2. Executive Committee to recommend that Council:
 - i. Renew the external auditor for the current fiscal year; or
 - ii. Go to tender for a new external auditor.
3. Report to Council must include:
 - i. Results of assessment; and
 - ii. Recommendation.

Assessment Statements

Assessment Scale

Disagree – does not meet expectations

Agree – meets expectations

N/A – not applicable/ do not know

Assessment of the External Auditor

1. Independence, objectivity and professional skepticism

i. Registrar & Manager, Finance

Questions	Assessment	Comments
The external auditor has safeguards in place to detect independence issues.	Agree	Periodic rotation of the audit team to support independence.
The external auditor proactively articulates independence matters and reports exceptions to its compliance with independence requirements.	Agree	Communicated clearly in the Audit Findings Report (AFR).
The audit fees are appropriate relative to the costs incurred to conduct a quality audit.	Agree	Fees are transparent and communicated at the beginning of the engagement. There have been no unplanned or additional fees.

ii. Executive Committee

Questions	Assessment	Comments
The audit team communicated their audit plan in advance of the audit.	N/A	There was no change in the audit plan and the Executive Committee remained the same; therefore, the audit plan was not presented.
The audit plan appropriately addresses the areas of higher risk.	N/A	There was no change in the audit plan and the Executive Committee remained the same; therefore, the audit plan was not presented. Risk factors are presented in the Audit Findings Report (AFR).
The relationship between the external auditor and the CRTO poses no current risk to the external auditor's independence, objectivity or professional skepticism.	Agree	The Executive Committee is satisfied that the relationship between the external auditor and the CRTO does not compromise, nor create a reasonable perception of compromising, the auditor's independence, objectivity, or professional skepticism.

Total	Assessment
0 – 25% Yes	does not meet expectations
30 – 75% Yes	meets minimal expectations
80 – 100% Yes	meets most or all expectations

Assessment of the External Auditor

2. Quality of the audit team

i. Registrar & Manager, Finance

Questions	Assessment	Comments
The external audit firm has a good reputation and a strong presence in the industry.	Agree	Has numerous not-for-profit clients, including other health regulatory Colleges.
There is sufficient continuity of audit team staff to ensure a smooth audit.	Agree	The audit engagement is supported by sufficient continuity among audit team members to ensure an efficient and seamless audit process.
The audit team seeks feedback on the quality and effectiveness of the audit.	Agree	Audit partner consistently checks in and ensures the team is performing efficiently.

ii. Executive Committee

Questions	Assessment	Comments
The audit team understands the nature of our work and the issues it presents.	Agree	The audit team demonstrates a thorough understanding of the CRTO's business, operating environment, and the key issues relevant to the audit engagement.
The audit team is proactive in their approach.	Agree	The audit team is proactive in identifying potential issues, communicating emerging matters, and providing timely guidance as needed.
The audit team completed their work in line with the agreed timelines.	Agree	The audit team effectively managed the engagement and met all agreed-upon milestones and reporting deadlines.

Total	Assessment
0 – 25% Yes	does not meet expectations
30 – 75% Yes	meets minimal expectations
80 – 100% Yes	meets most or all expectations

Assessment of the External Auditor

3. Quality of communications and interactions with the external auditor

i. Registrar & Manager, Finance

Questions	Assessment	Comments
All communications between the audit team and CRTO staff are clear, relevant and timely.	Agree	Timelines and deliverables were clearly communicated ahead of time and supported the audit efficiency.
The external auditor keeps the CRTO informed of developments in current accounting and auditing standards.	Agree	Met with finance staff regularly to ensure we are meeting current standards.
The audit team maintains a respectful and professional attitude during the audit.	Agree	Pleasant and professional in all of our interactions.

ii. Executive Committee

Questions	Assessment	Comments
The external auditor can explain accounting and auditing issues to the Committee transparently.	Agree	The external auditor communicates accounting and auditing matters to the Executive Committee in a clear, transparent, and understandable manner.
This year's audit findings, accounting estimates, and judgments appear reasonable and appropriate.	Agree	The Executive Committee is satisfied that the audit findings and the significant accounting estimates and judgments reflected in the financial statements are reasonable, appropriately supported, and fairly presented.
In their report of this year's audit findings, the external auditor addressed all of the Committee's questions and concerns.	Agree	The Executive Committee is satisfied that the external auditor addressed all questions/concerns.

Total	Assessment
0 – 25% Yes	does not meet expectations
30 – 75% Yes	meets minimal expectations
80 – 100% Yes	meets most or all expectations

Assessment of the External Auditor

Recommendation to Council

Results of Assessment

Comments

We are pleased with our experience working with Grewal Guyatt LLP on the CRTO's 2025-2026 Financial Audit. Throughout the engagement, Sukhanpreet and her team demonstrated effective communication, transparency, and a thorough audit process. Their clear reporting and constructive recommendations have supported improvements in internal controls and financial reporting practices. The firm has maintained its independence through the rotation of audit personnel while ensuring continuity and knowledge retention across engagements. We recommend the re-appointment of Grewal Guyatt LLP based on their professionalism, independence, and quality of service.

Recommendation

- Renew the external auditor for the current fiscal year.
- Go to tender for a new external auditor.

Council Briefing Note

AGENDA ITEM # 7.3

June 26, 2026

From:	Carole Hamp, RRT, MA, Registrar & CEO
Topic:	Quarterly Financial Statements – March 1, 2026 to May 31, 2026
Purpose:	For Information
Strategic Focus:	Organization Excellence
Attachment(s):	Appendix A: Balance Sheet Summary Report Appendix B: Income Statement Summary Report

PUBLIC INTEREST RATIONALE:

To ensure the CRTO has the financial resources to meet its statutory objectives and regulatory mandate, now and in the future.

ISSUE:

The College Performance Measurement Framework (CPMF) states that a College’s strategic plan and budget should be designed to complement and support one another. To that end, the budget allocation should align with the activities, projects and programs the CRTO undertakes to attain its mandate.

BACKGROUND:

To align the CRTO’s finances more closely with its strategic plan, it is necessary to provide a streamlined set of financial reports to the Executive Committee and Council.

ANALYSIS:

Balance Sheet Summary Report

- When compared to this same time in the previous fiscal year:
 - Increase in Total Assets: \$273,284.23 (driven by a \$235,819.66 increase in investments)
- **Current Ratio: 2.2** (benchmark = 2.0 – 2.5) – sufficient resources to meet short-term obligations without accumulating excess cash.
- **Debt Ratio: 0.02** (benchmark = 0.00 – 0.20) – low debt; therefore, low financial risk.
- 13 months of operating expenses in Unrestricted Reserves (benchmark = 6 – 12 months).

Income Statement Summary Report

- The revenue budget reflects the full annual amount, as the majority of revenue is received at the beginning of the fiscal year.
- **Revenue Growth Rate: 4.3%** (benchmark = 3 – 5%) - considered healthy and sustainable; typically covers inflation, compensation growth, and modest program enhancements.
- **Expense Growth Rate: 10%** (benchmark = 6 – 10%) - elevated but appropriate for major projects such as database replacement, cybersecurity enhancements, strategic plan implementation, website redevelopment, and scope modernization initiatives.

NEXT STEPS:

CRTO staff will continue to monitor finances and report to the Executive Committee and Council on a quarterly basis.

Appendix A: Balance Sheet Summary Report

Total Liabilities & Equity	\$ 4,225,957.88	\$ 3,952,673.65
Balance Sheet Summary		
	As of May 31, 2026	As of May 31, 2025
Assets		
<i>Current Assets</i>		
Cash and Cash Equivalent	\$ 2,065,762.99	\$ 2,039,890.46
Accounts Receivable	\$ -	\$ (975.00)
Prepays	\$ 58,728.83	\$ 52,086.25
Total Current Assets	\$ 2,124,491.82	\$ 2,091,001.71
<i>Non-Current Assets</i>		
Property, Plant and Equipment	\$ 127,232.39	\$ 123,257.93
Investments	\$ 1,974,233.67	\$ 1,738,414.01
Total Assets	\$ 4,225,957.88	\$ 3,952,673.65
Liabilities		
Accounts Payable	\$ -	-\$ 4,231.25
Accrued Liability	\$ 94,920.20	\$ 102,642.87
Deferred Revenue	\$ -	\$ -
Total Liabilities	\$ 94,920.20	\$ 98,411.62
Net Assets		
General contingency reserve fund	\$ 500,000.00	\$ 500,000.00
Reserve for funding of therapy	\$ 20,000.00	\$ 20,000.00
Reserve for Fee Stabilization	\$ 150,000.00	\$ 150,000.00
Reserve for investigations and hearings	\$ 250,000.00	\$ 150,000.00
Special projects reserve fund	\$ 170,000.00	\$ 300,000.00
Total Restricted funds	\$ 1,090,000.00	\$ 1,120,000.00
Retained Earnings	\$ 864,714.01	\$ 609,998.32
Profit for the Year	\$ 2,176,323.67	\$ 2,124,263.71
Total Equity	\$ 4,131,037.68	\$ 3,854,262.03
Unrestricted Reserves	\$ 3,041,037.68	\$ 2,734,262.03
Average Monthly Operating Expenses	\$ 241,471.02	\$ 214,041.52
# Months Operating Expenses	13	13

Appendix B: Income Statement Summary Report

Code	Income statement summary	Total Budget 2026/27 FY	YTD Budget (Mar- May 2026)	YTD Actual (Mar- May 2026)	Variance YTD actual - Budget YTD Over / (Under)	Variance % (=F/D)	Actuals FY25 (March-May/25)
0	Revenue	\$ 2,936,700.00	\$ 2,936,700.00	\$ 2,830,436.74	\$ (106,263.26)	-3.62%	\$ 2,743,388.26
0.5	Competency Assessment Income	\$ 61,000.00	\$ 61,000.00	57,250.00	(3,750.00)	-6.15%	23,000.00
	Total Revenue	\$ 2,997,700.00	\$ 2,997,700.00	2,887,686.74	(110,013.26)	-3.67%	2,766,388.26
			\$ -				
0.6	Competency Assessment Expense	\$ 63,000.00	\$ 15,750.00	10,502.19	(5,247.81)	-33.32%	12,914.73
1	Wages and benefits	\$ 2,002,800.00	\$ 500,700.00	492,855.68	(7,844.32)	-1.57%	458,293.00
2	Occupancy costs	\$ 56,700.00	\$ 14,175.00	11,480.04	(2,694.96)	-19.01%	14,080.70
3	Professional services	\$ 94,000.00	\$ 23,500.00	47,350.09	23,850.09	101.49%	26,280.19
4	Investigation and hearing expense	\$ 130,000.00	\$ 32,500.00	30,200.88	(2,299.12)	-7.07%	28,864.59
5	Technology / Website	\$ 178,000.00	\$ 44,500.00	37,448.74	(7,051.26)	-15.85%	31,679.45
6	General operating expenses	\$ 103,500.00	\$ 25,875.00	21,976.86	(3,898.14)	-15.07%	25,116.21
7	Credit card and Paypal fees	\$ 136,200.00	\$ 34,050.00	19,543.12	(14,506.88)	-42.60%	12,771.48
8	Membership and dues	\$ 44,000.00	\$ 11,000.00	11,133.50	133.50	1.21%	324.41
9	Quality assurance expenses	\$ 60,000.00	\$ 15,000.00	10,075.00	(4,925.00)	-32.83%	11,100.00
11	Unrealized (gains) losses	\$ -	\$ -	-	-		-
12	Council and committee	\$ 84,000.00	\$ 21,000.00	17,956.05	(3,043.95)	-14.50%	13,334.69
14	Consulting	\$ 45,000.00	\$ 11,250.00	11,940.00	690.00	6.13%	7,365.10
99	Equipment purchased	\$ 500.00	\$ 125.00	1,950.92	1,825.92	1460.74%	-
	Total Expenses	\$ 2,997,700.00	\$ 749,425.00	\$ 724,413.07	\$ (25,011.93)	-3.34%	\$ 642,124.55
	Net Income	\$ -	2,248,275.00	\$ 2,163,273.67	\$ (85,001.33)		\$ 2,124,263.71
	<i>Scope of Practice (from SPRF)</i>	\$30,000		\$ 13,050.00			
		\$ 3,027,700.00		\$ 2,176,323.67			

Council Motion

AGENDA ITEM # 7.4

June 26, 2026

Motion Title:	Approval of the 2025-2026 Annual Report
Purpose:	For Decision
Strategic Focus:	Organizational Excellence
Attachment(s):	2025-2026 Annual Report

It is moved by _____ and seconded by _____ that:

The Council approve the 2025-2026 Annual Report.



College of Respiratory
Therapists of Ontario

Ordre des thérapeutes
respiratoires de l'Ontario

ANNUAL REPORT

2025 - 2026

**ACCOUNTABILITY YOU CAN SEE:
TRANSPARENT PROCESSES,
MEASURABLE PERFORMANCE**

 [CRTO.ON.CA](https://www.cрто.on.ca)



LAND ACKNOWLEDGMENT

The CRTO would like to acknowledge the land where the work of the College of Respiratory Therapists of Ontario (CRTO) takes place. Our office is in Toronto, on the traditional territory of many nations including the Mississaugas of the Credit, the Anishnabeg, the Chippewa, the Haudenosaunee and the Wendat peoples and is now home to many diverse First Nations, Inuit and Métis peoples. The College also acknowledges that Toronto is covered by Treaty 13 signed with the Mississaugas of the Credit, and the Williams Treaties signed with multiple Mississaugas and Chippewa bands.

Wherever we are joining from today, we recognize that we are each on lands that have been cared for by Indigenous Peoples since time immemorial.

As Regulators, Respiratory Therapists, Council and Committee Members, and Staff, we are united by a commitment to care for patients, families, and communities across Ontario. Acknowledging the land reminds us that providing care also means listening deeply, respecting different experiences and perspectives, and striving to create environments where everyone feels safe, respected, and supported.

We recognize the ongoing impacts of colonialism and residential schools on the health and wellbeing of Indigenous Peoples, and we reflect on the role our healthcare system and each of us within it has, in advancing reconciliation and supporting culturally safe and equitable care.

Taking this moment is an opportunity to reflect on how compassion, respect, and humility can guide not only how we work with each other, but how we care for every patient and community we serve. We invite you to pause and reflect on the land you are on today, and how we can carry forward our work with intention, respect, and a shared commitment to care.

Table of Contents

04

Message from the Registrar and President

Individual messages reflecting on the year's achievements and strategic direction.

06

About CROTO

An overview of CROTO's mandate and role in regulating Respiratory Therapy in Ontario.

07

Council and Committees

Recognition of Council and Committee appointees and an overview of CROTO's governance structure.

10

Strategic Direction

A snapshot of the strategic priorities driving the CROTO's regulatory mandate.

11

CROTO by the Numbers

A visual snapshot of registrant data, program activity, and regulatory outcomes.

14

Committee Reports

Annual updates and highlights from CROTO's statutory and non-statutory committees, including the Executive, Patient Relations, Registration, Quality Assurance, Inquiries, Complaints and Reports Committee (ICRC), Fitness to Practise, Discipline, and Finance & Audit Committees.

31

2025-2026 Financial Summary

Highlights from the audited financial statements and fiscal stewardship.



College of Respiratory
Therapists of Ontario

Ordre des thérapeutes
respiratoires de l'Ontario

CAROLE HAMP, RRT

Registrar and CEO



At the College of Respiratory Therapists of Ontario (CRTO), accountability is not simply a regulatory obligation, it is the foundation of public trust. As the regulator of Respiratory Therapists (RTs) in Ontario, our primary responsibility is to protect the public by ensuring that RTs provide safe, competent, and ethical care to the patients they serve. Achieving this requires more than strong standards and effective oversight; it requires transparency in how we make decisions, measure our performance, and demonstrate our commitment to continuous improvement.

We remain committed to fair, timely, and evidence-informed processes across all areas of our work, from registration and quality assurance to complaints and discipline. We continually assess our internal systems, strengthen reporting practices, and monitor key performance indicators to ensure that our work is both effective and efficient. We have also advanced initiatives that strengthen accessibility and public understanding, including clearer communications, enhanced digital tools, and a stronger focus on equity, diversity, inclusion, accessibility, and reconciliation in our regulatory approach.

Our Council and Committees play a critical role in this accountability framework by providing governance oversight and ensuring that decisions remain aligned with the public interest. Their leadership supports a culture of integrity, responsible stewardship, and thoughtful regulation.

Carole Hamp, RRT

CRTO Registrar & CEO



College of Respiratory
Therapists of Ontario
Ordre des thérapeutes
respiratoires de l'Ontario

LINDSAY MARTINEK, RRT

Council President



This year, Council has focused on a clear and deliberate commitment: to make our work visible, understandable, and grounded in evidence for the public we serve.

Accountability in health care regulation must go beyond intention. It must be demonstrated through open processes, strong governance, and performance that can be tracked, assessed, and improved. This report highlights how decisions are made, how standards are upheld, and how outcomes are measured against clear expectations. Our role as a regulator is rooted in protecting the public interest. We fulfill this responsibility by ensuring that our policies, decisions, and oversight mechanisms are not only rigorous, but also transparent and accessible.

This year, Council has continued to strengthen governance practices that support consistency, fairness, and independence. We have prioritized performance indicators that reflect both effectiveness and accountability, and we have enhanced our reporting to better demonstrate progress over time. These efforts are part of an ongoing commitment to continuous improvement and public trust. Transparency is not a single initiative; it is a discipline. Measurable performance is not a static goal; it is an evolving standard. Together, they form the foundation of a regulatory approach that is responsive, evidence-informed, and firmly focused on the public good.

On behalf of Council, I thank our staff and system partners for their continued dedication to these principles. We remain committed to ensuring that accountability is not only upheld, but clearly seen.

Lindsay Martinek, RRT
CRTO Council President



ABOUT THE CRTO

PUBLIC INTEREST

The CRTO is one of 26 health regulatory bodies established by the *Regulated Health Professions Act, 1991*. With a duty to serve and protect the public interest, the CRTO:

- Develops, establishes and maintains (i) the entry-to-practice requirements for becoming a Respiratory Therapist, (ii) the practice standards required of all RTs when providing care, and (iii) the professional ethics standards for our Members;
- Receives and investigates complaints about our Members to ensure that those practice standards are maintained and that patients receive the quality of care that they expect and deserve;
- Facilitates continuing education and professional development in our Members to ensure ongoing quality of practice as they respond to evolving patient and system needs, changes in the practice environment, and advances in technology;
- Provides information about our Members to the public, allowing them to make informed choices about who provides their healthcare; and
- Operates in an open and transparent fashion, allowing members of the public to see how decisions are made and to better understand the impact on their care.

COUNCIL & COMMITTEES

Council and Committee Members as of February 28, 2026

Council

The CRTO Council consists of elected Respiratory Therapists and government-appointed public members collaborating to oversee the governance of the College of Respiratory Therapists of Ontario and to set overall policy direction for the CRTO.

Elected Members

Lindsay Martinek RRT (President)
Jeffrey Dionne RRT (Vice-President)
Allison Chadwick RRT
Sandy Fodey RRT
Jennifer Gadioma RRT
Sam Gennidakis RRT

Sheena Lykke RRT
Kelly Munoz RRT
Laura Van Bommel RRT

Public Members

James R. Butler
Carrie Dyson
Carmine Francella
Kim Morris
Jeffrey Schiller
Pappur Shankar

Committees

Committees are essential to fulfilling the CRTO's mandate to regulate Respiratory Therapy in the public interest. They support Council and carry out core regulatory functions. The CRTO has seven statutory Committees under the RHPA and may create additional non-statutory committees, such as the Finance and Audit Committee. Each committee includes Council Members along with appointed Professional and Public Members.

Professional Committee Appointees & Members

Tracy Bradley RRT
Laura Dahmann RRT
Winston Fung, RRT
Aaron Giba RRT
Ginette Greffe-Laliberte RRT
Antonio Guglietti RRT

Patricia Harris RRT
Katherine Lalonde, RRT
Ginny Martins RRT
Angela Lynn Miller RRT
Travis Murphy RRT

Public Committee Appointee(s)

Michelle Causton



COMMITTEE LIST

Committee Members as of February 28, 2026

Executive Committee

Lindsay Martinek RRT (Chair)
Jeffrey Dionne RRT (Vice-Chair)

Kim Morris
Kelly Munoz RRT

Jeffrey Schiller

Registration Committee

Kelly Munoz RRT (Chair)
Tracy Bradley RRT (Vice-Chair)
Michelle Causton
Allison Chadwick RRT
Jeffrey Dionne RRT

Carrie Dyson
Sandy Fodey RRT
Carmine Francella
Jennifer Gadioma RRT
Sam Gennidakis RRT

Aaron Giba RRT
Ginny Martins RRT
Kim Morris
Laura Van Bommel RRT

Inquiries, Complaints and Reports Committee

Kim Morris (Chair)
Kelly Munoz RRT (Vice-Chair)
Michelle Causton
Allison Chadwick RRT
Laura Dahmann RRT

Carmine Francella
Jennifer Gadioma RRT
Katherine Lalonde RRT
Sheena Lykke RRT
Lindsay Martinek RRT

Ginny Martins RRT
Travis Murphy RRT
Jeffrey Schiller
Laura Van Bommel RRT

Discipline Committee

Tracy Bradley RRT (Chair)
Sandy Fodey RRT (Vice-Chair)
James Butler
Carrie Dyson
Carmine Francella

Winston Fung RRT
Sam Gennidakis RRT
Aaron Giba RRT
Ginette Greffe-Laliberté RRT
Antonio Guglietti RRT

Angela Lynn Miller RRT
Kim Morris



COMMITTEE LIST

Committee Members as of February 28, 2026

Fitness to Practise Committee

Tracy Bradley RRT (Chair)

Sandy Fodey RRT (Vice-Chair)

James Butler

Carrie Dyson

Carmine Francella

Winston Fung RRT

Sam Gennidakis RRT

Aaron Giba RRT

Ginette Greffe-Laliberté RRT

Antonio Guglietti RRT

Angela Lynn Miller RRT

Kim Morris

Quality Assurance Committee

Laura Dahmann RRT (Chair)

Jeffrey Dionne RRT (Vice-Chair)

Carrie Dyson

Sandy Fodey RRT

Antonio Guglietti RRT

Katherine Lalonde RRT

Sheena Lykke RRT

Angela Lynn Miller RRT

Travis Murphy RRT

Jeffrey Schiller

Patient Relations Committee

Katherine Lalonde RRT (Chair)

Ginette Greffe-Laliberté RRT
(Vice-Chair)

Allison Chadwick RRT

Winston Fung RRT

Jennifer Gadioma RRT

Sam Gennidakis RRT

Patricia Harris RRT

Pappur Shankar

Finance and Audit Committee

Michelle Causton (Chair)

Lindsay Martinek RRT (Vice-Chair)

Carmine Francella

Pappur Shankar

Laura Van Bommel RRT

STRATEGIC DIRECTION

KEY PRIORITIES

MEMBER ENGAGEMENT



- Alignment of policies and processes with Right-Touch Regulation principles
- Transparent, objective, impartial and fair business practices
- Accessible and timely communication

GOVERNANCE & ACCOUNTABILITY



- A highly competent and effective Council
- Independent, evidence-informed & transparent decision-making processes
- An ongoing commitment to performance improvement

ENHANCING PROFESSIONALISM



- Policies, Standards of Practice and Practice Guidelines based on the best available evidence
- The application of risk-based regulation

HEALTHCARE COMMUNITY



- Actively seeking collaborative opportunities with other health regulatory Colleges and System Partners
- Engaging with System Partners to enhance quality patient care

CORE BUSINESS PRACTICE

- Clear financial alignment with strategic priorities
- Embedding the principles of diversity, equity & inclusion in CRTO processes
- A comprehensive Risk Management Framework

CERTO BY THE NUMBERS

March 1, 2025 -
February 28, 2026

4,206 TOTAL MEMBERS

EMPLOYMENT STATUS (Based on primary employer of General, Graduate & Limited Members)

72.6%

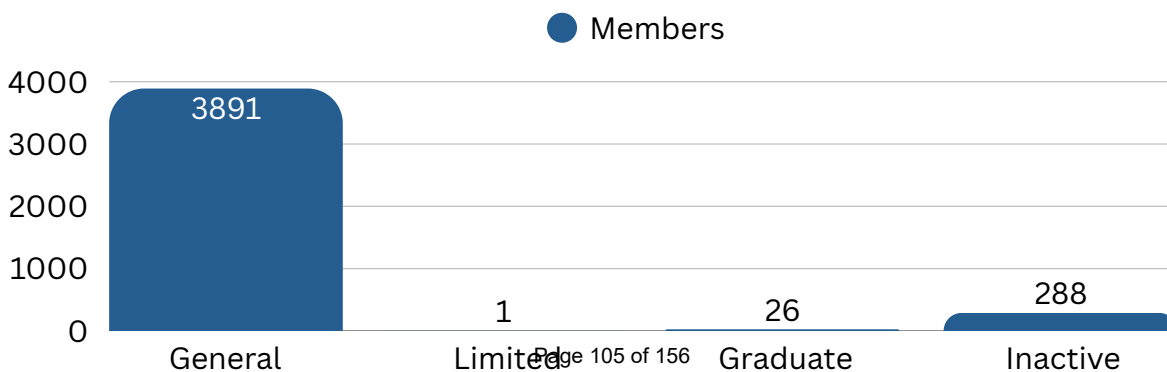
Full Time

18.9%

Part Time

6.0%

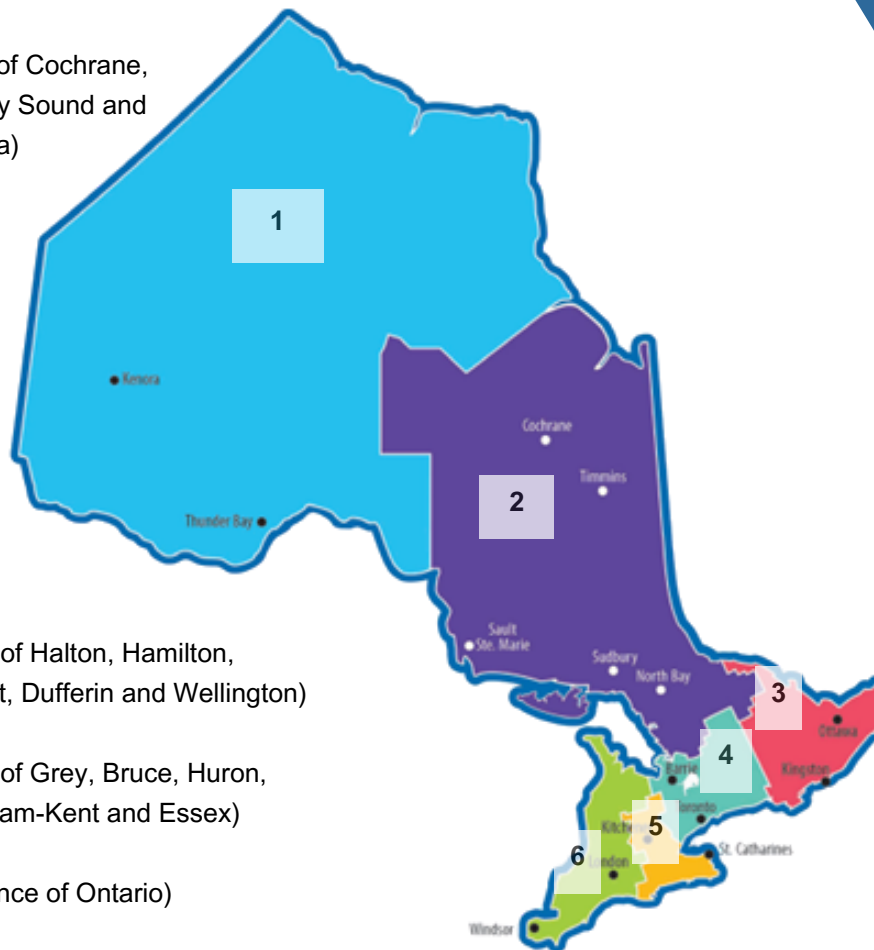
Casual





ELECTORAL DISTRICTS & ELECTION DATES

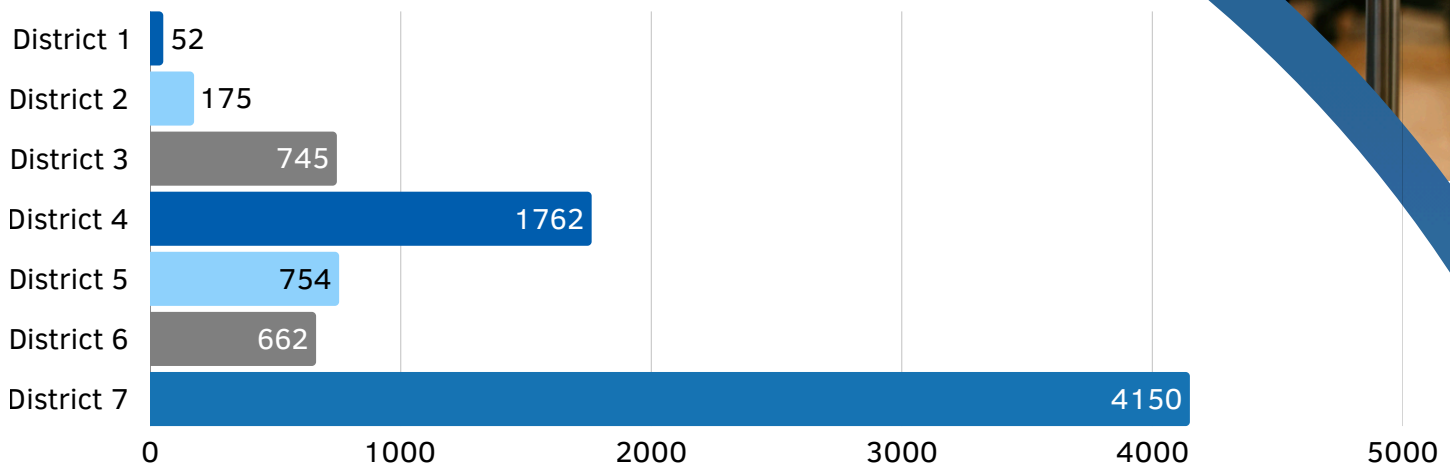
- 1: October 2027 election (Territorial Districts of Kenora, Rainy River and Thunder Bay)
- 2: October 2027 election (The territorial districts of Cochrane, Timiskaming, Sudbury, Algoma, Manitoulin, Parry Sound and Nipissing and the District Municipality of Muskoka)
- 3: October 2026 election (The geographic areas of Frontenac, Hastings, Lanark, Prince Edward and Renfrew, Leeds and Grenville, Lennox and Addington, Prescott and Russell, Stormont, Dundas and Glengarry, and Ottawa)
- 4: October 2026 election (The geographic areas of Haliburton, Kawartha Lakes, Peterborough, Northumberland, Simcoe, Durham, York, Peel and Toronto)
- 5: October 2027 election (The geographic areas of Halton, Hamilton, Niagara, Waterloo and Haldimand, Norfolk, Brant, Dufferin and Wellington)
- 6: October 2026 election (The geographic areas of Grey, Bruce, Huron, Perth, Middlesex, Oxford, Elgin, Lambton, Chatham-Kent and Essex)
- 7: October 2027 election (The whole of the province of Ontario)





MEMBERSHIP

Number of RTs by Electoral District



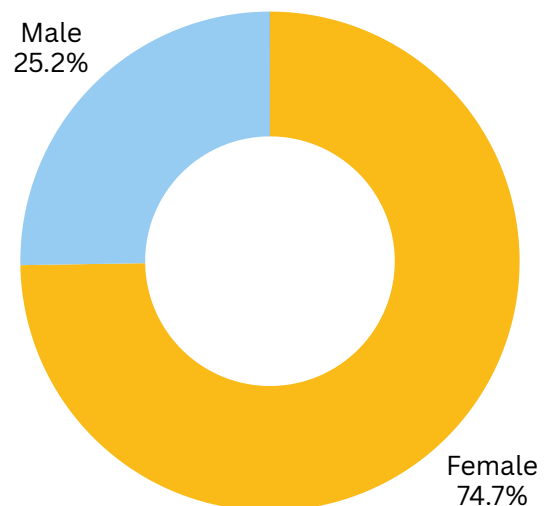
Note: 56 CRTO Members reside outside Ontario and are not included in voting districts.

RTs by Age



RTs by Gender

Note: Preferred not to disclose 1





EXECUTIVE COMMITTEE REPORT

Lindsay Martinek RRT (Chair)

Mandate

The Executive is accountable to Council and acts on its behalf between Council meetings. Each year, it is responsible for selecting and appointing the members, Chair, and Vice-Chair of all remaining Committees. It also oversees the financial management of the CRTO and reviews the CRTO's annual operating budget for approval at the last Council meeting of the fiscal year.

Key Activities of the Executive Committee in 2025-2026

The Executive Committee played a key role in safeguarding the CRTO's financial stability, ensuring responsible stewardship and accountability at every step. Through regular review of financial reports and projections, the Committee kept the organization on track to meet its strategic priorities. Following a thorough review, the Committee approved the 2025-26 budget and assessed membership fees, balancing long-term sustainability with fairness for registrants. The Committee also refreshed the Financial Reserves Policy, strengthening the CRTO's ability to navigate uncertainty and support future opportunities with confidence.

As part of its oversight role, the Committee reviewed the annual external audit and received an unmodified opinion for the 2024-25 fiscal year, reinforcing the integrity and reliability of the CRTO's financial reporting. The Committee subsequently approved the appointment of the external audit firm for the 2025-26 fiscal year. In addition, the Committee monitored ongoing evaluations of Council meeting summaries to support continuous governance improvement. They advanced important governance initiatives by recommending updates to the CRTO By-Laws related to fees for individualized assessments, evaluations, and remediation activities, ensuring these processes remain fair, transparent, and responsive to evolving needs. The Committee also strengthened organizational leadership by appointing members, Chairs, and Vice-Chairs across CRTO committees, supporting effective governance and enabling diverse expertise to guide the organization's work.



PATIENT RELATIONS COMMITTEE

Katherine Lalonde, RRT (Chair)

Mandate

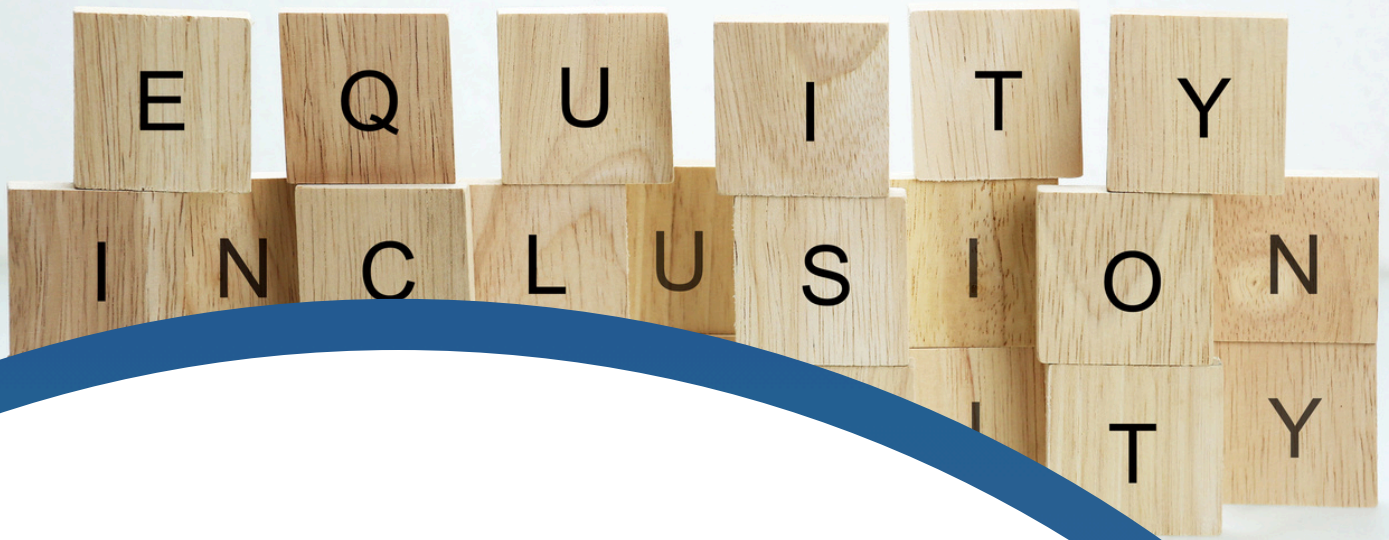
The Patient Relations Committee (PRC) oversees the CRTO's Patient Relations Program, which is focused on protecting patients and maintaining public confidence in the profession. The Committee is responsible for implementing measures to prevent and address the sexual abuse of patients by CRTO Members and administering funding for therapy and counselling for individuals who have experienced sexual abuse by a Member.

In addition to these responsibilities, the PRC works to enhance public and Member understanding of the CRTO's regulatory processes, including complaints and investigations. Through stakeholder feedback and ongoing evaluation, the Committee identifies opportunities to improve the accessibility, effectiveness, and transparency of these processes.

Key Activities of the Patient Relations Committee in 2025–2026

Complaint Feedback Survey

The PRC continued to oversee the implementation of the CRTO's Complaint Feedback Survey, which is distributed to complainants, patients, and Members who have participated in the CRTO's complaints process. Insights gathered through the survey help the Committee better understand participants' experiences and identify opportunities to enhance the Complaints and Reports investigation process.



PATIENT RELATIONS COMMITTEE (Cont'd)

Advancing Diversity, Equity and Inclusion

The Committee continued to oversee the implementation of the CRTO’s Diversity, Equity and Inclusion (DEI) Plan.

Therapy and Counselling Funding Program

The PRC continued to oversee the administration and approval process for funding requests related to therapy and counselling for patients who have been sexually abused by a Member.

During the 2025–2026 fiscal year, no applications for therapy and counselling funding were submitted to the Committee.

“ Grounded in listening, equity, and access to care, our work reflects an accountable system that responds to the evolving needs of the public. ”



REGISTRATION COMMITTEE

Kelly Munoz RRT (Chair)

Mandate

The Registration Committee (RC) is responsible for ensuring that all applicants for registration meet the registration requirements set out in the Registration Regulation (Ontario Regulation 596/94, Part VIII) and CRTO policies, and that they demonstrate the competency required to practise the profession safely and effectively.

To support this, the RC applies transparent policies and decision-making frameworks that promote fairness, consistency, and strong regulatory governance. The RC also prioritizes measurable performance, tracking key indicators of registration activity to demonstrate accountability, efficiency, and process improvements.

Through transparent information, strong governance, and measurable insight, the RC continues to strengthen public trust in the registration process and upholds its responsibility to regulate in the public interest.

Key activities of the Registration Committee in 2025-2026:

Committee Training

- Legal counsel delivered the RC's annual training session, focusing on updates to the Registration Regulation, decision-making principles, and human rights considerations.

Respiratory Therapy Programs

- Approved a registration pathway for April 2025 graduates of the Fleming College RT Program under s.55(2)(b) of the Registration Regulation.
- Approved the Respiratory Therapy Programs for 2025 based on the program's accreditation status with Accreditation Canada under s.55(2)(a) of the Registration Regulation.



REGISTRATION COMMITTEE (Cont'd)

As of Right Attestation Form

- Reviewed a new As of Right Attestation Form under the expanded As of Right provisions.

Policy and Procedure Updates

- The RC reviewed and revised several policies and supporting documents to align with changes to the Registration Regulation and the CRTO Policy Framework, including:
 1. Vulnerable Sector Checks Policy
 2. General Certificate of Registration – Currency Condition Policy
 3. Canadian Education Programs Policy
 4. Entry-to-Practice Exam Policy
 5. Emergency Registration Policy
 6. Registration and Use of Title PPG
 7. Applications for Registration or Reinstatement – Currency Requirement Procedure
 8. Labour Mobility Policy – rescinded, and a new Labour Mobility Fact Sheet was developed

General Certificate of Registration

- Currency Condition Policy - In alignment with the CRTO's Policy Framework and its commitment to transparent, accountable consultation, the policy was posted for public consultation. The Registration Committee reviewed the consultation feedback to help inform next steps.

Key Performance Indicators (KPIs)

- As part of the 2021-2025 Strategic Direction, registration staff provides quarterly KPIs reports to the Council; these reports include reporting on the number of days (on average) to process an application, to make a registration and to issue a Registration Committee decision. These performance measures reflect our sustained commitment to continuous improvement and accountability.

Certification Programs

- Reviewed and approved three certification programs for advanced prescribed procedures below the dermis.



REGISTRATION COMMITTEE (Cont'd)

Appeals to the Health Professions Appeal and Review Board (HPARB)

The HPARB is an independent body established under the *Regulated Health Professions Act, 1991*. It provides oversight and conducts reviews and hearings related to decisions made by the Registration Committee and the Inquiries, Complaints and Reports Committee of Ontario's 28 self-regulated health professions.

- No new appeals were submitted in 2025-2026.
- One appeal filed in 2024 was decided in 2025, and HPARB upheld the RC's decision to deny the applicant's registration.

Referrals from the Registrar **53**

1 Program Review Referral for an applicant from a non-approved program.

1 Ontario labour mobility application from an out-of-province registrant with existing TCLs.

5

ENTRY-TO-PRACTICE REFERRALS

INVOLVING INTERNATIONALLY EDUCATED APPLICANTS WHO HAD COMPLETED THE CRTO'S ENTRY-TO-PRACTICE ASSESSMENT PROCESS AND REQUIRED REGISTRATION COMMITTEE REVIEW

28

RATIFY THE REGISTRAR'S OFFER

REFERRALS FOR RATIFICATION OF THE REGISTRAR'S OFFER TO ISSUE CERTIFICATES OF REGISTRATION WITH TERMS, CONDITIONS, AND LIMITATIONS (TCLS)

11

CURRENCY REFERRALS

RELATED TO APPLICANTS WHO HAD NOT PRACTISED RESPIRATORY THERAPY FOR AT LEAST 1,125 HOURS WITHIN THE 3 YEARS IMMEDIATELY PRECEDING THEIR APPLICATION FOR REGISTRATION

7

TERMS, CONDITIONS & LIMITATIONS (TCLS) CHANGE APPLICATIONS

FROM MEMBERS SEEKING TO VARY THE CONDITIONS IMPOSED ON THEIR CERTIFICATES OF REGISTRATION



QUALITY ASSURANCE COMMITTEE

Laura Dahmann RRT (Chair)

Mandate

The Quality Assurance Committee develops, establishes, and maintains the Professional Development Program, promoting Members' continuing competence and quality improvement.

Key Risk-Based Activities of the Quality Assurance Committee in 2025-2026:

QAC reviewed and approved a change to the PDP policy to utilize practice assessments for all Members who fail to complete their PDP requirements. This will also include a \$500 fee.

Practice Guidelines and Policies Revised/Approved during the fiscal year

- Community Practice PPG
- Registration and Use of Title PPG
- PDP Peer Assessor and Mentor Fact Sheet
- Creation of a "Welcome to the Profession" video

QA Requirements

- Launch RT Jurisprudence Assessment is completed by new or recently reinstated Members.
- Relevant eLearning Module is completed annually by all Members.
- Portfolio Online for Respiratory Therapists (PORTfolio^{OM}) must be maintained by all Members on an ongoing basis, with submission for peer review up to once every five years.
- Specified Continuing Education or Remediation Program (SCERP) / Practice Assessment in specific instances.



QUALITY ASSURANCE COMMITTEE (Cont'd)

Current Projects

- Full review of the Professional Development Program is complete and presented to Council.
- Scope of Practice Review (in partnership with the RTSO)
- Targeted social media posts to address topics/questions in the RelevantT 2026 survey
- Review of the Launch Jurisprudence exam, including data related to unsuccessful attempts and the school the Member attended. Second year presentations have begun, with the addition of a second 2nd year presentation focusing on documentation.

Professional Practice Guideline Revisions planned for 2026

- RT as Educators
- Documentation
- Interpretation of Authorized Acts
- Commitment to Ethical Practice (this is being done at a National level)

“
**Transparency in action.
Performance you can
measure. Accountability
you can see.**
”



QUALITY ASSURANCE COMMITTEE (Cont'd)

Launch 2025-2026

Launch Completed

239

Under 70% score

56

SCERPs

Below benchmark x2

2

PORTfolio 2025

Members selected

688

Deferred submission

24

Peer Coaching Required

18

Members who did not submit

4

Relevant 2025

Completed Members

3,642

Incomplete by Deadline

285

QUALITY ASSURANCE COMMITTEE (Cont'd)

RISK BASED PRACTICE

Relevant topics derived from 2025 practice inquiries by theme.
Total number of inquiries (2025):

252

Practice

64

IEHP
Internationally
Educated Healthcare
Professionals

262

QA
Program

39

Other





INQUIRIES, COMPLAINTS AND REPORTS COMMITTEE

Kim Morris (Chair)

Mandate

The Inquiries, Complaints and Reports Committee (ICRC) reviews complaints and reports related to the conduct of Respiratory Therapists that have been brought to the CRTO by members of the public, employers, or other healthcare providers.

Key Risk-Based Initiatives of the ICRC Committee in 2025-2026:

- The Professional Conduct Team implemented a system partner feedback survey to allow the CRTO to gain a better understanding of participants' experiences with the CRTO process.
- The Professional Conduct Team finalized a process and templates to allow for some complaints to be disposed of through an alternative dispute resolution process.
- The Professional Conduct Team participated in the ongoing development of a new case management database.
- The Professional Conduct Team completed some ICRC decisions internally to allow for more efficient and timely outcomes.
- The Professional Conduct Team began a wide scale internal process review. The Team is reviewing existing policies and procedures aiming to enhance clarity, efficiency and effectiveness supporting public protection.

“
Protecting the public
through fair, careful
review of concerns.
”

Page 118 of 156

INQUIRIES, COMPLAINTS AND REPORTS COMMITTEE

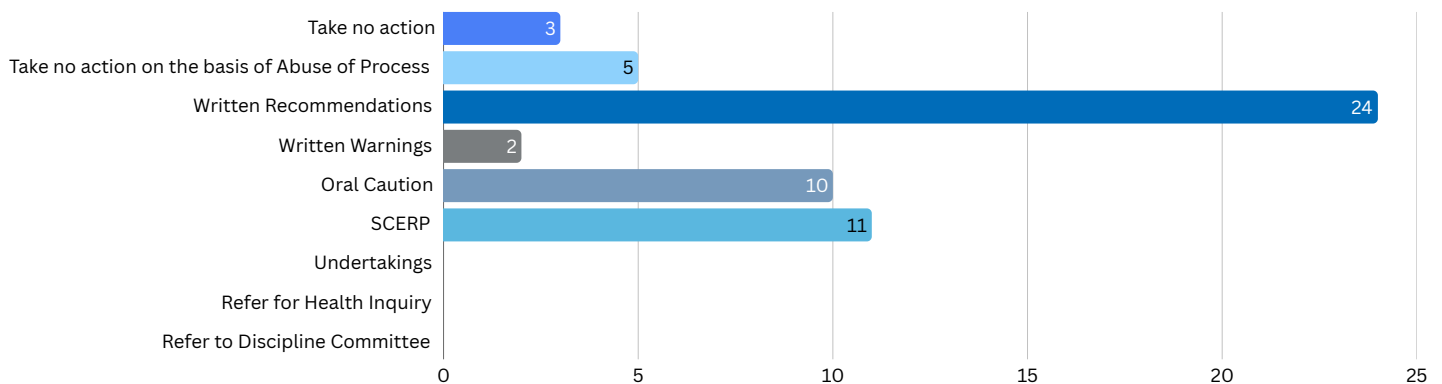
(Cont'd)

Total Committee Meetings **25**

Twenty-five meetings were conducted in total. Of the twenty-five meetings, one meeting was related to ICRC ongoing orientation and training, and the remaining twenty-four meetings were to discuss investigations and render a decision. The outcomes of these decisions are detailed below.

Decision Outcomes

(*some decisions had more than 1 action and some meetings involved more than one Member)





INQUIRIES, COMPLAINTS AND REPORTS COMMITTEE

(Cont'd)

Summary of New Matters

In 2025-2026, the CRTO received 80 new matters. Of those 80, 46 were addressed at the inquiry level via Registrar action, while 34 were referred to the ICRC. Currently, the CRTO has one ongoing inquiry, three open health inquiries and 30 ongoing investigations.

Overview of New Matters

Of the 80 new matters, 17 matters related to the competency of the Member, 55 related to the conduct of the Member, one matter related to an illegal practitioner, four matters related to the Member's health, and three matters did not involve a regulatory issue.

In regards to the conduct matters, the areas of concern included fraud/breach of trust, privacy breaches, unprofessional posts on social media, inappropriate communication with colleagues, lack of interprofessional collaboration, sexual harassment of colleagues, unprofessional conduct in a Member's personal life, failure to complete the requirements of the CRTO's Quality Assurance Program (QAP), and failing to abide by terms, conditions or limitations on their registration.

Of the matters relating to competency, the concerns included lacking the core competencies of the profession, inappropriate documentation and inadequate assessment and intervention.

Concerns about RT's were reported to the CRTO through:

Complaints

7

Reports

54

Page 120 of 156

QAC Referrals

19

FITNESS TO PRACTICE COMMITTEE

Tracy Bradley RRT (Chair)

Mandate

On referral from a Panel of the Inquiries, Complaints and Reports Committee, the Fitness to Practise Committee conducts hearings to determine whether a Member is incapacitated. In the interest of the public, sometimes a Member suffering from a physical or mental condition/disorder can no longer practise safely or must practise with restrictions. A Fitness to Practise hearing is generally closed to the public unless the Member requests otherwise. This year there were no referrals to the Fitness to Practise Committee.



DISCIPLINE COMMITTEE

Tracy Bradley RRT (Chair)

Mandate

Panels of the Discipline Committee are responsible for hearing and determining allegations of professional misconduct or incompetence referred by the Inquiries, Complaints and Reports Committee. Discipline hearings are open to the public and proceedings against a Member before the Discipline Committee panel are civil in nature. Based on submitted evidence, the panel must arrive at a decision and determine a penalty if there's a finding of guilt.

In 2025-2026, the Discipline Committee received no referrals. One hearing took place. Further details and the findings are available in [Case 003262 Discipline 09-2025](#).





FINANCE AND AUDIT COMMITTEE

The Finance and Audit Committee (FAC) is an ad hoc, non-statutory committee and, as such, is not subject to the specific requirements that apply to statutory committees under the *Regulated Health Professions Act, 1991* (RHPA). Nevertheless, consistent with the CRTO's commitment to strong governance practices, the FAC conducts its work in accordance with the principles and expectations established for statutory committees.

The FAC reports directly to Council and follows the same structural and composition standards that apply to statutory committees under the RHPA and the CRTO's By-Laws. This approach supports transparency, accountability, and alignment with best practices in regulatory governance.

Changes to Committee Structure

The FAC was established in 2022 in response to indications from the Ontario government that Executive Committees of health regulatory colleges might be eliminated. The Committee was intended to assume responsibility for oversight of the CRTO's financial operations if the Executive Committee was disbanded.

As no action has been taken over the past four years to eliminate Executive Committees, the FAC's original purpose is no longer required. Under the RHPA and the CRTO's By-Laws, responsibility for financial oversight continues to rest with the Executive Committee and Council.

Accordingly, effective for the 2026–2027 fiscal year, the FAC has transitioned to an ad hoc committee. Members will be appointed on an as-needed basis to support Council with special financial projects or initiatives. Any activities undertaken by the FAC during the fiscal year will be reported in the subsequent Annual Report.



FINANCE AND AUDIT COMMITTEE

(Cont'd)

Responsibilities and Accountability

When requested by Council, the FAC supports Council in maintaining the CRTO's financial integrity and accountability. The Committee assists with oversight in areas such as financial planning and reporting, external auditing, internal controls, investment management, and related policies. Its responsibilities fall within two primary areas:

1. Finance Responsibilities

- Review the draft annual budget before it is presented to Council for approval.
- Advise Council on strategies to maintain the CRTO's not-for-profit status.
- Provide guidance and recommendations on financial matters, including special initiatives and projects.

2. Audit Responsibilities

- Review and approve the external audit plan, including its scope, timeline, and fees.
- Ensure the external auditor remains independent of CRTO management.
- Monitor and evaluate the performance of the external auditor.
- Recommend the appointment of an external audit firm to Council.
- Provide additional audit-related advice and recommendations as requested by Council.

Key Risk-Based Initiatives of the Finance and Audit Committee in 2025-2026:

During the transition to an ad hoc committee, the FAC continued to support the Executive Committee by participating in Executive Committee meetings and providing input on financial and audit-related matters. The Executive Committee considered the FAC's advice and, where appropriate, brought recommendations forward to Council for consideration.

Topics on which the FAC provided input during 2025–2026 included:

- Review of quarterly financial statements.
- Review of quarterly investment portfolio reports.
- Mid-year financial projections.
- Annual membership fee review.
- Appointment of the external auditor for 2025–2026.
- Review of the Reserves Policy.

FINANCIAL SUMMARY 2025-2026



Grewal Guyatt LLP
1 West Pearce Street
Suite 700
Richmond Hill, ON L4B 3K3 Canada

Tel: (905)479-1700
Fax: (905) 770-9774
www.grewalguyatt.ca

Report of the Independent Auditor on the Summary Financial Statements

To the Council of College of Respiratory Therapists of Ontario

Opinion

The summary financial statements, which comprise the summary balance sheet as of February 28, 2026, and the summary statement of revenue and expenses for the year then ended are derived from the audited financial statements of College of Respiratory Therapists of Ontario (the "College") for the year ended February 28, 2026.

In our opinion, the accompanying summary financial statements are a fair summary of the audited financial statements, in accordance with Canadian accounting standards for not-for-profit organizations, except that information in respect of changes in net assets and cash flows has not been presented and notes to the summary financial statements have not been prepared as further described in the Summary Financial Statements.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Canadian accounting standards for not-for-profit organizations. Reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements of the College and the auditor's report thereon.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated June 26, 2026.

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of the summary financial statements in accordance with Canadian accounting standards for not-for-profit organizations, except that information in respect of changes in net assets and cash flows has not been presented and notes to the summary financial statements have not been prepared.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are a fair summary of the audited financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, Engagements to Report on Summary Financial Statements

A handwritten signature in blue ink that reads 'Grewal Guyatt LLP'.

Grewal Guyatt LLP, Chartered Professional Accountants, Licensed Public Accountants
Richmond Hill, Ontario June 26, 2026

SUMMARY BALANCE SHEET

Summary Balance Sheet

As of February 28, 2026

	2026	2025
Assets		
Current assets		
Cash	\$ 2,200,732	\$ 2,330,398
Prepaid expenses	58,729	52,086
	2,259,461	2,382,484
Long-term investments (Note 3)	1,940,832	1,725,592
Capital assets (Note 4)	124,605	129,005
	\$ 4,324,898	\$ 4,237,081
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	\$ 101,859	\$ 109,857
Deferred revenue	2,238,325	2,391,275
Current portion of obligations under capital leases	-	5,951
Net assets (Note 5)		
Abuse therapy fund	20,000	20,000
General contingency reserve fund	500,000	500,000
General investigations and hearings fund	250,000	150,000
Special projects reserve	200,000	300,000
Fees stabilization reserve	150,000	150,000
Unrestricted - operating fund	864,714	609,998
	1,984,714	1,729,998
	\$ 4,324,898	\$ 4,237,081

Copies of the 2025/2026 complete audited financial statements are available on our website at www.crto.on.ca or on request from the Registrar at 416-591-7800.

SUMMARY STATEMENT

Summary Statement of Revenues and Expenses

Year Ended February 28, 2026

	2026	2025
Revenue		
Registration and renewal fees	\$ 2,755,288	\$ 2,677,989
Application fees	20,700	17,550
	2,775,988	2,695,539
Other income		
Investment income	260,092	282,735
Competency assessment	67,500	51,500
	327,592	334,235
	3,103,580	3,029,774
Operating expenses		
Salaries and benefits	1,790,862	1,620,076
Professional fees	302,241	257,644
Bank and credit card charges	139,315	111,025
Cloud computing services	121,900	87,435
Competency assessment	70,121	47,521
Quality assurance portfolio and standards	57,325	58,809
Minor equipment and software purchases	57,287	53,799
Memberships, subscriptions and dues	48,796	50,101
Occupancy	37,463	225,252
Information technology	34,579	100,190
Telephone	24,845	19,658
Staff travel	24,559	24,129
Office and general	10,739	27,344
Advertising and promotion	10,457	350
Amortization of capital assets	9,283	22,736
Insurance	7,154	9,075
	2,746,926	2,715,144
Council and committee		
Per diem	51,675	47,298
Education and training	32,617	18,692
Travel, accommodation and meals	11,451	7,434
Other meeting expenses	6,195	10,653
	101,938	84,077
Excess of revenues over expenses	\$ 254,716	\$ 230,553

Copies of the 2025/2026 complete audited financial statements are available on our website at www.crto.on.ca or on request from the Registrar at 416-591-7800.



College of Respiratory
Therapists of Ontario

Ordre des thérapeutes
respiratoires de l'Ontario



THANK YOU

CONTACT US :



1-800-261-0528



questions@crto.on.ca



www.crto.on.ca



90 Adelaide Street West, Suite 300
Toronto, ON M5H 3V9 Canada



Council Briefing Note

AGENDA ITEM # 7.6

June 26, 2026

From:	Carole Hamp, RRT – Registrar and CEO
Topic:	Revised Draft Succession Plan for Senior Leadership Policy
Purpose:	For Decision
Strategic Focus:	Strong Governance
Attachment(s):	Appendix A: Revised Draft Succession Plan for Senior Leadership Policy Appendix B: Revised Draft Succession Plan for Senior Leadership Procedure
Motion:	It is moved by _____ and seconded by _____ that: The CRTO Council approve the revised Succession Plan for Senior Leadership Policy.

PUBLIC INTEREST RATIONALE

The Succession Plan for Senior Leadership Policy helps ensure the CRTO has the necessary leadership continuity to meet its legal responsibilities and regulatory mandate. A clear succession plan also supports sound governance and risk management.

ISSUE

The Council is being asked to review and approve the proposed revisions to the Succession Plan Policy. The changes are intended to reduce ambiguity and ensure consistency with the CRTO By-laws and the *Regulated Health Professions Act, 1991*.

BACKGROUND

The unexpected loss of a senior leader, especially the Registrar and CEO, is a significant risk to the operations of any regulatory College. A succession plan helps ensure the organization can continue to carry out its responsibilities during a temporary or permanent leadership change.

The policy sets out CRTO's approach for maintaining leadership continuity, particularly for the Registrar and CEO role. It addresses three situations:

- appointment of an Acting Registrar
- selection of a Deputy Registrar
- appointment of a Registrar

Legal counsel has reviewed the revised draft policy.

ANALYSIS

Summary of Changes to the Succession Plan for Senior Leadership Policy:

- Replaces broad categorization (“short-term, long-term, or permanent”) with clearer language about a “prolonged or extended absence”.
- Clarifies who can appoint an Acting Registrar.
- Clarifies reporting requirements and aligns the policy with the CRTO By-laws.
- Confirms that if the Executive Committee appoints an Acting Registrar, Council must ratify the appointment at the next available opportunity.
- Confirms that Council is responsible for appointing the Registrar and that the Registrar is responsible for filling the Deputy Registrar position. The Registrar may, at their discretion, seek input from the Executive Committee with respect to the appointment.
- Moves the statement that either the Deputy Registrar or the Registrar should be a member of the profession from procedure to policy to reflect an organizational expectation that senior leadership includes professional insight.
- Housekeeping edits to improve readability and remove redundant or unclear wording.

In addition, the related procedure documents have been updated to reflect the policy changes.

RECOMMENDATIONS

It is recommended that Council approve the revised Succession Plan for Senior Leadership Policy.

NEXT STEPS

If Council approves the revised policy, it will take effect on June 26, 2026.

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO



Succession Plan for Senior Leadership

Type: Policy

Origin Date: September 23, 2022

Section: CP

Approved By Council on: September 23, 2022

Document Number: 135

Next Revision Date: September 2027

1.0 POLICY STATEMENT

It is the policy of the College of Respiratory Therapists of Ontario (CRTO) Council to ensure the CRTO has the ongoing senior leadership capacity to continue to meet its regulatory mandate.

2.0 PURPOSE

The purpose of this policy is to ensure that the organization's obligations can continue in the face of a loss of senior leadership, specifically the Registrar & CEO.

3.0 APPLICABILITY

The CRTO's succession plan defines the process in the following three (3) scenarios:

1. The appointment of an Acting Registrar
2. The selection of a Deputy Registrar
3. The appointment of a Registrar

4.0 RESPONSIBILITIES

a) The appointment of an Acting Registrar

In the event of a ~~short term, long term, or permanent~~ prolonged ~~or extended~~ absence ~~or disability~~ of the Registrar, ~~the Council may appoint an Acting Registrar. the Deputy Registrar is the most likely person to be appointed as Acting Registrar.~~ The Acting Registrar shall have the same responsibilities and authority for decision-making and action as the Registrar & CEO. The Deputy Registrar is the person most likely to be appointed as Acting Registrar.

In circumstances where there is no Deputy Registrar, or if they are unable at any point to act in the capacity of Acting Registrar, the Executive Committee ~~(or Council)~~ may ~~temporarily~~ appoint another CRTO employee to serve as Acting Registrar that role.

In accordance with the CRTO By-Laws (By-Law 1: General CRTO Administration - s.5.01), the appointment of an Acting Registrar must ultimately be granted by Council. When the Executive Committee, acting on behalf of Council, makes the appointment, it must be ratified by Council at the next available opportunity but can be approved by the Executive Committee in the interim. Ratification of the appointment must take place at the next meeting of Council.



b) The selection of a Deputy Registrar

The CRTO has created and will maintain the position of Deputy Registrar to ensure the continuous fulfillment of its statutory obligations, and as part of its succession planning. The Deputy Registrar shall work closely with and support the Registrar in providing effective leadership, management, and administration of the CRTO, including supporting Council and various committees. Either the Deputy Registrar or the Registrar should be a member of the profession.

Council is responsible for appointing the Registrar, ~~but~~ all other staffing decisions are the ~~purview~~ ~~revue~~ of the Registrar. ~~However, seeing that the defining characteristic of a Deputy Registrar is their ability to step into the Registrar role at a moment's notice, it is essential that Council have input into the selection of the Deputy Registrar.~~

c) The appointment of a Registrar

In accordance with the CRTO By-Laws, (By-Law 1: General CRTO Administration - s.4.01), the Registrar can be hired or fired only by a motion passed by a 2/3rds majority of the sitting Council Members in attendance at a Council meeting. Either the Deputy Registrar or the Registrar should be a member of the profession.

5.0 APPROVALS/AUTHORITY

CRTO By-Laws - By-Law 1 – s.4 & 5

6.0 RELATED DOCUMENTS

CRTO By-law 1
Succession Plan for Senior Leadership Procedure

7.0 CONTACT INFORMATION

College of Respiratory Therapists of Ontario
www.crto.on.ca

Telephone: 416-591-7800
Toll-Free (in Ontario): 1-800-261-0528
Fax: 416-591-7890
General Email: questions@crto.on.ca

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO



Succession Plan for Senior Leadership

Type: Procedure

Origin Date: September 23, 2022

Section: CP

Updated On: N/A

Document Number: 135

Next Revision Date: September 2027

BACKGROUND

The loss of or ~~extended/unplanned~~ absence of senior leadership, and ~~particularly specifically~~ the position of Registrar & CEO, is a significant risk to the operations of any health regulatory College. The CRTO's Succession Plan for Senior Leadership is meant to ensure that the organization's regulatory obligations can continue ~~when this occurs in the face of such a loss.~~

OBJECTIVE

To define the processes for appointing/selecting a Registrar ~~or/~~ Acting Registrar and selecting a Deputy Registrar.

KEY CONCEPTS

The Registrar is ~~also~~ the Chief Executive Officer of the CRTO and is responsible for and directs the administration of the affairs and operations of the CRTO. For an overview of the Registrar's job description, please see Appendix A - Registrar - Roles and Responsibilities.

The Acting Registrar appointed ~~by Council~~ during the Registrar's ~~unplanned~~ absence is expected to discharge all the duties of the Registrar.

The Deputy Registrar works closely with and supports the Registrar in providing effective leadership, management, and administration of the CRTO, including supporting Council and various committees. They serve as an integral member of the CRTO leadership team, externally representing the CRTO and attending Executive Committee meetings. For an overview of the Deputy Registrar's job description, please see Appendix B - Deputy Registrar - Roles and Responsibilities.

~~It is Council's position that, at a minimum, either the Registrar or the Deputy Registrar must be a member of the profession.~~

STEPS

~~Scenario 1:~~ The appointment of an Acting Registrar



- i. The Registrar ~~or~~, Deputy Registrar (or ~~their~~ designate) shall immediately inform the President ~~of~~ when it appears that the Registrar's ~~unplanned~~ absence may be prolonged.
- ii. The President shall, as soon as reasonably practical, convene a meeting of the Executive Committee ~~(or Council)~~ to ~~vote on the~~ appointment an Acting Registrar.
- iii. ~~If~~ the Executive Committee may appoints the Deputy Registrar or another member of CRYPTO staff to be Acting Registrar, ~~the appointment must be ratified by Council at their next meeting. In circumstances where there is no Deputy Registrar, or if they become unable at any point to act in the capacity of Acting Registrar, the Executive Committee (or Council) may temporarily appoint another CRYPTO employee to that role and Council shall be informed of such ratify such appointment as soon as possible.~~
- iv. The President will communicate the appointment to the CRYPTO's system partners stakeholders in accordance with a communication plan prepared by the President or designate.
- v. The Executive Committee ~~(or Council)~~ shall be responsible for monitoring and supporting the work of the Acting Registrar during the term of their appointment relevant period and for assisting as required.
- vi. The CRYPTO employee Deputy Registrar acting as Acting Registrar may be offered a bonus or salary increase as determined by the Executive Committee (or Council).

Scenario 2: The selection of a Deputy Registrar

- i. ~~When the Deputy Registrar position becomes vacant, the Registrar is responsible for filling the Deputy Registrar position. The Registrar may, at their sole discretion, seek input from~~ shall inform the Executive Committee with respect to the appointment. ~~(or Council) that a Search Committee needs to be struck. In addition to the Registrar, this Committee must consist of (at a minimum) the Council President and one other member of Council. Note: The Search Committee must be comprised of at least one member appointed by the Ontario Public Appointments Secretariat.~~
- ii. ~~If there are strong internal candidates, the posting for the Deputy Registrar position may be limited to CRYPTO staff only. If no potential internal candidates are identified, the Search Committee will post the position externally. The Search Committee can conduct the external posting themselves, or they can retain the services of an Executive Search firm.~~
- iii. ~~The Search Committee will conduct the interviews for the Deputy Registrar position and then make a recommendation to Council. A simple consensus is required for Council to approve the selection of a new Deputy Registrar. If a consensus cannot be obtained, the Registrar will make the final decision.~~

Scenario 3: The appointment of a Registrar



- i. As soon as it becomes evident that the Registrar position will become vacant, a Search Committee ~~will needs to~~ be struck. The Search Committee must consist of (at a minimum) the Council President and two other members of Council, at least one of whom is a Council member appointed by the Lieutenant Governor in Council. Note: Search Committee must be comprised of at least one member appointed by the Ontario Public Appointments Secretariat. It The Search Committee may also invite CRTC staff to is recommended that CRTC staff nominate one staff member to participate as a non-voting member of the Search Committee.
- ii. The position of Registrar must be posted externally. CRTC staff are welcome to apply but must undergo the same process as any other candidate. The Search Committee can conduct the search the external posting themselves, or they can retain the services of an Executive Search firm.
- iii. Once the interviews and all other aspects of the search are completed, the President will present the Search Committee's recommendation at an in-camera session of Council. This presentation must be made in the form of a motion to either accept or reject the Search Committee's recommended candidate. The appointment of the new Registrar requires that a motion be passed by a two-thirds (2/3) majority of the sitting Council Members in attendance at a Council meeting. (By-Law 1: General CRTC Administration - s.4.01).

APPROVALS/AUTHORITY

CRTC By-Laws - By-Law 1 – s.4 & 5

RELATED DOCUMENTS

Succession Plan for Senior Leadership Policy



APPENDIX A
REGISTRAR: JOB DESCRIPTION

POSITION: ~~REGISTRAR~~; **REGISTRAR** AND CEO
REPORTS TO: EXECUTIVE COMMITTEE AND COUNCIL
EFFECTIVE DATE:
STATUS: FULL-TIME, PERMANENT

Specific responsibilities include:

- Providing advice and support to the Council and committees including guidance on the mandate and roles of Council and Committees and development and interpretation of legislation, policy and bylaws.
- Ensuring the implementation of the vision, mission, and strategic initiatives of the CRTO.
- Acting as a liaison between the Council and staff, including delegating staff to work with Council and committees and ensuring effective communication between Council, Committees and staff.
- Acting as a representative and spokesperson for the CRTO.
- Developing and maintaining relationships and strategic alliances with government and other organizations in order to raise awareness of the CRTO and ensure that respiratory therapy is included in the consultation and decision-making process related to health care issues.
- Overseeing the administration of the CRTO and report to Council on the administration on the affairs and operations of the CRTO.
- Overseeing the financial operations of the CRTO including keeping a full and accurate account of all CRTO financial affairs and preparing the CRTO's annual operating budget and financial statements for ongoing review by the Executive Committee.
- Ensuring the human resources needs of the CRTO are met effectively including the recruitment and evaluation, determination of the terms of employment of all other employees of the CRTO.
- Fulfilling the CRTO's statutory responsibilities in accordance with the RHPA, the Respiratory Therapy Act, the Regulations, the By-laws and the Policies and Procedures of the CRTO and performing the Registrar's statutory duties.
- Overseeing the development and implementation of new and amended statutes, regulations, by-laws, and policies.
- As an ex-officio member of all committees attending all Council meetings and such Committee meetings as are required in the proper performance of his/her duties.
- Performing such other duties as may be determined, from time to time, by the Council.



Appendix B DEPUTY REGISTRAR

ACCOUNTABLE TO: Registrar & CEO

JOB SUMMARY

The Deputy Registrar assists with discharging the responsibilities of the Registrar under the *Regulated Health Professions Act (1991)*, the *Respiratory Therapy Act (1991)*, and other applicable regulations and by-laws. The Deputy Registrar works closely with and supports the Registrar in providing effective leadership, management, and administration of the CRTO's essential regulatory functions.

KEY FUNCTIONS AND RESPONSIBILITIES:

The Deputy Registrar serves as an integral member of the leadership team by:

STRATEGY & GOVERNANCE

- Assisting the Registrar with implementing the key priorities identified in the CRTO's Strategic Direction, the College Performance Measurement Framework, and MOH-led governance modernization initiatives.
- Assisting the Registrar with the competency-based selection and onboarding of Council and Committee members.
- Working in collaboration with the Manager of Regulatory Affairs in developing an organizational Risk Management Plan and monitoring, benchmarking, and reporting Key Performance Indicator (KPI) data.
- Being a spokesperson for and representing the CRTO externally on various committees and boards.
- Assisting in drafting responses for inquiries from key stakeholders (e.g., MOH, OFC, etc.).
- Assuming the duties Registrar, should they become temporarily unavailable or unable to fulfil their regulatory obligations.

COUNCIL & COMMITTEE SUPPORT

- Serving as primary staff support for the CRTO Finance & Audit Committee.
- Attending meetings for and providing support to Council and the Executive Committee and other statutory and non-statutory committees, as required.
- Overseeing the development of a framework to regularly evaluate Council meetings' effectiveness.



- Ensuring the application of appropriate decision-making frameworks to enable a risk-based approach to all Council and Committee decisions

OTHER DUTIES

- Contribute to budget planning by monitoring relevant program costs and providing information and recommendations.

Council Briefing Note

AGENDA ITEM: # 7.7

June 26, 2026

From:	Carole Hamp, RRT, MA, Registrar & CEO
Topic:	Revised Reserves Policy
Purpose:	For Decision
Strategic Focus:	Organizational Excellence
Attachment(s):	Appendix A: Revised Reserves Policy
Motion:	It is moved by _____ and seconded by _____ that: The Council approve the revised Reserves Policy.

PUBLIC INTEREST RATIONALE:

To enable organizational excellence through sound financial stewardship by ensuring that the CRTO has the resources necessary to continue its mandate of regulating the profession of Respiratory Therapy in the public interest.

ISSUE:

As the CRTO undertakes several strategic initiatives in the coming year, including the Scope of Practice work, maintaining flexibility within the Special Projects restricted reserves will help ensure that funds can be allocated efficiently to support emerging priorities and project needs.

Under the current Reserves Policy, the minimum balance required in the Special Projects restricted reserves fund is \$200,000. As a result, funds must be replenished from the operating budget surplus to maintain this threshold.

BACKGROUND:

At the June 27, 2025, meeting, Council approved the reallocation of funds within the Restricted Reserves Funds to better align with the CRTO's organizational needs. The approved allocation of Restricted Net Assets is as follows:

General Contingency Fund:	\$500,000
Funding for Therapy:	\$20,000
Investigations and Hearings:	\$250,000
Special Projects Fund:	\$200,000
Fee Stabilization Fund:	\$150,000
Total:	\$1,120,000

To support the Scope of Practice work, Council approved a transfer of \$30,000 from the Special Projects Restricted Reserves to operations in fiscal year 2025-2026 (FY26). During the FY26 audit, in accordance with the current Reserves Policy, this amount was subsequently replenished from the operating surplus to restore the balance to the required minimum of \$200,000.

For fiscal year 2026-2027 (FY27), Council approved an additional transfer of \$30,000 from the Special Projects Restricted Reserves at its March 27, 2026, meeting. As a result, the current balance of the Special Projects fund is \$170,000.

ANALYSIS:

To provide greater financial flexibility as the Scope of Practice work continues, CRTO management has consulted with the auditors and proposes reducing the minimum balance requirement in the Special Projects fund from \$200,000 to \$100,000. This change would reduce the need to replenish the reserves from operating funds while maintaining an appropriate level of funding for future strategic initiatives. As restricted reserves, any use of these funds would continue to require CRTO Council approval.

RECOMMENDATION:

It is recommended that Council approves the revised Reserves Policy.

NEXT STEPS:

If approved, CRTO staff will implement the changes outlined in the revised Reserves Policy.

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO



Title: Reserves

Type: Policy

Origin Date: September 23, 2022

Section: CP

Approved By Council on: June 27, 2025

Document Number: 103.5

Next Revision Date: June 2030

1.0 POLICY STATEMENT

It is the policy of the College of Respiratory Therapists of Ontario (CRTO) to retain adequate funds to enable the continued stability of all essential CRTO operations. Therefore, the CRTO will maintain the necessary reserves to ensure the organization's long-term sustainability according to the CRTO's By-Laws and the *Regulated Health Professions Act, 1991*.

2.0 PURPOSE

The purpose of this policy is to enable the CRTO to continue to carry out its mandate of regulating the profession of Respiratory Therapy in the public interest.

3.0 APPLICABILITY

Council of College of Respiratory Therapists of Ontario

The Council of the CRTO ("Council") is responsible for ensuring the appropriate policies governing the management of the net assets are in place and implemented. Council approves the net assets policy and delegates responsibility to the Executive Committee and Finance and Audit Committee (FAC) for ongoing monitoring.

The CRTO has two (2) classes of net assets:

1. **Internally Restricted Funds (Reserve Funds)** – identified by a specific need or strategic activity (e.g., Reserve Funding for Therapy)
2. **Unrestricted Operating Fund** – consists of net amounts invested in capital assets and residual funds after each of the other funds has been met.

4.0 RESPONSIBILITIES

Council of the College of Respiratory Therapists of Ontario

The CRTO Council is responsible for overseeing the CRTO's net assets. Council delegates the ongoing oversight of these net assets to the Executive Committee and FAC. In addition, Council authorizes the CRTO's Registrar & CEO (or designate) to administer the reserve funds and operating funds in accordance with this policy, its corresponding procedure, the CRTO's By-Laws, and the *Regulated Health Professions Act, 1991*.



Finance and Audit Committee

FAC is responsible for overseeing the net assets policy, as delegated by Council. FAC is responsible for reviewing and recommending changes to the net assets policy (when necessary) to ensure required reserve funds are in place for the long-term sustainability of the CRTO according to the CRTO's By-Laws and the *Regulated Health Professions Act, 1991*.

5.0 DEFINITIONS

Net assets are the residual interest in CRTO's assets after deducting its liabilities. Net assets may include specific funds or reserves, the use of which may be either restricted or unrestricted.

I. Restricted Net Assets

General Contingency Fund

Retained for unanticipated large capital purchases or emergencies, such as property damage, cyber security threats, etc. This fund may also be used if membership fees ceased and the CRTO was required to wind down operations. The minimum amount to be maintained in this fund is \$500,000 or such greater amount as may be determined by Council.

Funding for Therapy

Section 85.7 of the *Regulated Health Professions Act, 1991* requires the CRTO to have a program to provide funding for therapy and/or counseling to patients who have been sexually abused by CRTO Members. The minimum amount to be maintained in this fund is \$20,000 or such greater amount as may be determined by Council.

The amount in this fund is determined by Ontario Regulation 59/94, which stipulates that the maximum amount of funding that may be provided is the amount that the Ontario Health Insurance Plan would pay for 200 half-hour sessions of individual outpatient psychotherapy with a psychiatrist on the day the person becomes eligible.

Investigations and Hearing Fund

Retained to cover costs, including legal expenses, for the conduct of inquiries, investigations, discipline hearings, fitness to practice hearings, and appeals exceeding annual budget provisions for those activities. The minimum amount to be maintained in this fund is \$250,000, or such greater amount as may be determined by Council.

Special Projects

Retained for projects that fall outside the CRTO's day-to-day operations. Examples include, but are not limited to, scope of practice review, quality assurance initiatives, communication initiatives or relocation expenses. The minimum amount to be maintained in this fund is ~~\$200,000~~ \$100,000, or such greater amount as may be determined by Council.

Fee Stabilization



Retained to minimize or delay the impact of year-over-year changes in revenue or expenses on membership fees. The minimum amount to be maintained in this fund will depend upon the available surplus.

II. Unrestricted Net Assets

Operating Funds

Operating funds must be maintained at a level sufficient to ensure sustainable operational expenses but must not be less than the amount required for six months' budgeted operating expenses.

6.0 RELATED DOCUMENTS

Reserves Procedures

[CRTO By-Laws](#)

[Regulated Health Professions Act, 1991](#)

[O. Reg. 59/94: Funding for Therapy or Counselling for Patients Sexually Abused by Members
Funding for Therapy and Counselling Fact Sheet](#)

7.0 ABBREVIATIONS

CRTO – College of Respiratory Therapists of Ontario

CEO – Chief Executive Officer

FAC – Finance and Audit Committee

8.0 CONTACT INFORMATION

College of Respiratory Therapists of Ontario

www.crto.on.ca

Telephone: 416-591-7800

Toll-Free (in Ontario): 1-800-261-0528

Fax: 416-591-7890

General Email: questions@crto.on.ca

Council Briefing Note

AGENDA ITEM # 9.1

June 26, 2026

From:	Kelly Arndt, RRT – Manager, Quality Practice
Topic:	Revised Draft Supervision Policy
Purpose:	For Decision
Strategic Focus:	Professional Scope & Competence, Public Protection
Attachment(s):	Appendix A: Revised Final Draft Supervision Policy Appendix B: Consultation Survey Results Appendix C: Revised Draft Supervision Policy (Track Changes)
Motion:	It is moved by _____ and seconded by _____ that: The Council approve the revised Supervision Policy for publication.

PUBLIC INTEREST RATIONALE

The College of Respiratory Therapists of Ontario's (CRTO) mandate is to regulate Respiratory Therapists in Ontario in the public interest. Members who are required to practice under supervision, as specified by the conditions on their certificate of registration, must follow this policy to ensure compliance with the CRTO requirements. Safe and effective patient care is the priority in all supervisory situations.

ISSUE

The CRTO Council is being asked to approve the revised Supervision Policy to ensure that all Members clearly understand their individual responsibilities and obligations related to supervision. This approval is necessary to address the increasing range of supervision requirements, which have expanded due to the implementation of the revised currency policy, a rising number of internationally educated applicants, and the application of Terms, Conditions, and Limitations (TCLs) on General certificates. As a result, Committees and the CRTO are applying a broader spectrum of supervision requirements. The revised policy is intended to clarify the expectations and responsibilities of both those who are subject to supervision and those who are providing supervision, supporting consistent application and understanding across all Members.

BACKGROUND

The Supervision Policy was last approved in May 2022.

The revised policy has gone through a rigorous review process, including external legal review, to ensure that all legislative and regulatory requirements have been met.

ANALYSIS

Summary of Changes

The revised policy includes:

- Clarification of different levels of supervision, including direct and indirect.
- Clarification for Members who do not meet the CRTO’s currency requirements.
- Clarification of the shared accountability for those who are supervising and those being supervised.

PUBLIC CONSULTATION

The draft policy was posted on the CRTO’s consultations webpage and shared via CRTO’s social media. In total, 5 people viewed the consultation survey, and 5 respondents completed the survey.

Comments received:

“I think the part about students working under supervision needs to be clarified, both in this policy and with educational institutions”

“I believe that the requirement for general supervision to be present in person on page 3 is not in alignment with offering the best patient care. In community care, clinics and small hospitals, supervisors may not be able to attend in 10 minutes, but consultation through virtual contact can be very effective, support the person being supervised and ensure quality and safe patient care. The requirement of being present in person is too onerous and restrictive. Of course, looking at section 4.0, it is still the responsibility of both the supervisor and the person being supervised to determine what level of support is required for every procedure.”

The above feedback will inform revisions to the RT’s Providing Education PPG which is currently under revision.

For full consultation results see Appendix B.

Date consultation opened: April 1, 2026

Date consultation closed: May 21, 2026

Length of time consultation was open: 50 days

CONSULTATION FEEDBACK	
79	Viewed
5	Completed
6.33%	Percent Completed (Views vs. Completions)


RECOMMENDATION

To recommend that Council approve the final draft Supervision Policy for publication.

NEXT STEPS

If approved, the policy will be translated and posted on the CRTO website.

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO

	Supervision	
	Type: Professional Practice Policy	Origin Date: September 17, 2004
	Section: PP	Approved By Council on: March 26, 2026
	Document Number: PP-110	Next Revision Date: March 2031

1.0 POLICY STATEMENT

Members who are required to practice under supervision, as specified by the conditions on their certificate of registration, must follow this policy to ensure compliance with the College of Respiratory Therapists of Ontario (CRTO) requirements. Safe and effective patient care is the priority in all supervisory situations.

2.0 PURPOSE

The purpose of this policy is to guide Members in meeting supervision requirements when practicing under supervision or supervising others. The policy explains who may require supervision, the types of supervision that apply, and the responsibilities of both supervisors and supervisees.

It is a shared accountability between the supervisor and the supervisee to ensure that the supervision requirement is met, that documentation is accurate, and that authorized acts are performed competently.

3.0 APPLICABILITY & SCOPE OF POLICY

This policy applies to all individuals who hold a certificate of registration with the CRTO. Members registered in the Inactive Class are not authorized to practice or to supervise the practice of the profession.

This policy applies to:

Members who are required to practice under supervision.

Members who are supervising:

- Student Respiratory Therapists (SRTs)
- Graduate Respiratory Therapists (GRTs)
- Other Members of the profession who require supervision.

Note: Some Members are not authorized to supervise others. These include:

- Members registered in the Inactive Class.



- Members whose certificates of registration are subject to a supervision requirement (whether direct or indirect) are not permitted to supervise others with respect to the performance of any controlled act authorized to respiratory therapists that they themselves require supervision to perform. These may include RRT's, GRT's and PRT's.
- Members in the General Class (RRTs) who do not meet the CRTO's currency requirement (see details here: CRTO Currency Policy).

For some Members of the CRTO, the supervision requirement applies only when they are performing controlled acts authorized to the profession. This means that to perform any of the following controlled acts, the Member must be supervised (unless prohibited from performing the procedure):

1. Performing a prescribed procedure below the dermis.
2. Intubation beyond the point in the nasal passages where they normally narrow or beyond the larynx.
3. Suctioning beyond the point in the nasal passages where they normally narrow or beyond the larynx.
4. Administering a substance by injection or inhalation.
5. Administering a prescribed substance by inhalation.

For other Members, the supervision requirement applies to any aspect of direct patient care. This includes controlled acts authorized to the profession as well as procedures that are in the public domain, such as administering oral medication.

There are two types of supervision requirements: **direct** and **indirect (general)**.

1. **Direct** supervision requires the supervisor to be always personally present. It is required if, for example, a panel of a College Committee imposes the condition that an RT "may only perform a controlled act, authorized to Respiratory Therapy, for the purpose of gaining competence in that procedure if performed under the **direct supervision** of a regulated health professional who is authorized to perform the controlled act." Note, other committees can also impose supervision requirements.

An example of **direct supervision** would be a supervising RT physically observing and guiding the performance of arterial blood gas procurement by an RT with the TCL, as outlined in the example above. Documentation (see Documentation section below) must reflect that the procedure was performed under direct supervision, with the supervising RT co-signing.

2. **Indirect (General)** supervision requires that a supervisor be available within 10 minutes notice to assist. For example, a Member registered with a GRT "may only perform a controlled act that is authorized to the profession if it is performed under the **general supervision** of a Member of a College within the meaning of the *Regulated Health Professions Act, 1991* (RHPA) who, the Member holding the graduate certificate has reasonable grounds to believe, is authorized to perform the controlled act and is competent



to do so and who is available to be present at the site where the authorized act is performed on ten minutes notice”.

An example of **indirect (general) supervision** would be a GRT applying oxygen CPAP to a new patient/client while the supervising RRT (Registered Respiratory Therapist) is available to be present in person, within 10 minutes, to assist with the procedure.

Although students are not Members of the CRTO, they are permitted (by way of an exception in section 29 of the RHPA) to perform controlled acts under the **supervision or direction** of a Member of the profession while fulfilling the requirements to become a Member of the profession.

4.0 RESPONSIBILITIES

Shared accountabilities:

It is a shared accountability between the supervisor and the supervisee to ensure that the supervision requirement is met, that documentation is accurate, and that the performance of the authorized act is done competently and as outlined in the Interpretation of Authorized Acts Professional Practice Guideline (PPG).

Additional Considerations - Supervisors

- The degree or type of supervision deemed necessary is, in part, the professional responsibility and judgment of the RT providing supervision.
- An RT providing supervision also assumes some responsibilities as an educator (Respiratory Therapists Providing Education PPG)
- When assigning care, the supervising RT must:
 - assign only activities that the supervising RT has the knowledge, skill, and judgement to perform;
 - ensure that the supervised person has the knowledge, skill, and judgement to deliver safe and competent care.
- A supervisor may determine that a higher degree of supervision is appropriate than the minimum level required by the CRTO. For example, a supervisor may require an RT who is registered with a general supervision condition to work under direct supervision for the first two weeks of employment. In these situations, the RT must follow the supervision requirements set by the supervisor. However, supervision requirements set by a supervisor cannot be less restrictive than those imposed by the CRTO. For example, a supervisor cannot permit an RT who is registered with direct supervision to practise under general supervision.

Additional Considerations – Members practising under supervision:

- Must follow all supervision requirements and conditions on their certificates of registration.
- Are accountable for their practice.
- Students are also accountable to their academic program.



5.0 DOCUMENTATION

Where a Member or student is performing procedures under **direct supervision**, they must document in the patient/client's health record that they have performed the procedure(s) under "direct supervision".

It is the responsibility of the individual performing the procedure(s) to ensure complete documentation of the patient contact in the patient/client record. This includes having the supervisor co-sign the entry in the patient/client record, confirming that the supervision requirement was met and that the record accurately reflects the care provided. The documentation should clearly identify that direct supervision occurred. The Member/student's signature and that of the co-signing supervisors are intended to verify the information provided and give assurance that the record of the activity, assessment, behaviour, or procedure is accurate and complete.

For procedures performed under **general supervision**, documentation must still be complete and accurate; however, a co-signature from the supervisor is not required.

6.0 RELATED DOCUMENTS

- [Registration & Use of Title Professional Practice Guideline](#)
- [Regulated Health Professions Act, 1991](#)
- [Interpretation of Authorized Acts Professional Practice Guideline](#)
- Respiratory Therapists Providing Education Professional Practice Guideline

7.0 CONTACT INFORMATION

College of Respiratory Therapists of Ontario
www.crto.on.ca

Telephone: 416-591-7800

Toll-Free (in Ontario): 1-800-261-0528

Fax: 416-591-7890

General Email: questions@crto.on.ca

Answers to Questions Supervision Policy Survey As of: 6/2/2026 10:34:16 AM		
Page: Privacy Policy Background		
Question: Introduction/Overview		
Number Who Answered: 0		View Details
Page: About You		
Question: Are you a...		
Number Who Answered: 5		View Details
Respiratory Therapist (including retired)	5	100 %
Graduate Respiratory Therapist	0	0 %
Student of a Respiratory Therapy Program	0	0 %
Member of the Public	0	0 %
Other Respiratory Therapy Regulator or Association	0	0 %
Other Health Care Professional (including retired)	0	0 %
Other Health Care Regulator or Association	0	0 %
Prefer Not to Say	0	0 %
Question: I live in...		
Number Who Answered: 5		View Details
Ontario	5	100 %
Canada, but outside Ontario	0	0 %
Outside of Canada	0	0 %
Prefer Not to Say	0	0 %
Page: Questions		
Question: SUPERVISION POLICY		
Number Who Answered: 0		View Details
Question: Is the purpose of the Supervision Policy clear?		
Number Who Answered: 5		View Details
Yes	No	
4	1	
80 %	20 %	
Question: If no, please provide further details:		
Number Who Answered: 1		View Details
<i>i think it needs more clarification for students, do they work under direct or general supervision, or is that up the preceptor/organization to determine?</i>		
Question: Do you agree that the Supervision Policy is clear and understandable?		
Number Who Answered: 5		View Details
Yes	No	
4	1	
80 %	20 %	
Question: If no, please provide further details:		
Number Who Answered: 2		View Details
<i>yes, except for the student supervision</i>		
<i>Section 4.0 is confusing. CRTO assigns type of supervision so that is not something open to interpretation despite proposed wording in policy</i>		
Question: Is the Supervision Policy free from omissions and/or errors?		
Number Who Answered: 5		View Details
Yes	No	
4	1	
80 %	20 %	
Question: If no, please provide further details:		
Number Who Answered: 1		View Details
<i>Unsure as format is difficult to read. Would be clearer with fully edited version available to read too</i>		
Page: Additional Comments		

Appendix B

Question: Do you have any additional comments you would like to share?

Number Who Answered: 3

[View Details](#)

I think the part about students working under supervision needs to be clarified, both in this policy and with educational institutions

I believe that the requirement for general supervision to be present in person on page 3 is not in alignment with offering the best patient care. In community care, clinics and small hospitals, supervisors may not be able to attend in 10 minutes, but consultation through virtual contact can be very effective, support the person being supervised and ensure quality and safe patient care. The requirement of being present in person is too onerous and restrictive. Of course, looking at section 4.0, it is still the responsibility of both the supervisor and the person being supervised to determine what level of support is required for every procedure.

No this is clear

COLLEGE OF RESPIRATORY THERAPISTS OF ONTARIO



Supervision

Type: Professional Practice Policy

Origin Date: September 17, 2004

Section: PP

Approved By Council on: ~~May 27, 2022~~⁴ March 26, 2026

Document Number: PP-110

Next Revision Date: ~~March 2031~~²⁷

1.0 POLICY STATEMENT

Members who are required to practice under supervision, as specified by the conditions on their certificate of registration, must follow this policy to ensure compliance with the College of Respiratory Therapists of Ontario (Certo) requirements. Safe and effective patient care is the priority in all supervisory situations.

~~It is the College of Respiratory Therapists of Ontario's (Certo) policy that Members who may be required to perform authorized acts under **supervision** according to terms, conditions, and limitations (TCLs) applied to their certificate of registration perform their duties as set out in this policy.~~

2.0 PURPOSE

The purpose of this policy is to guide Members in meeting supervision requirements when practicing under supervision or ~~providing~~ supervising to others. The policy explains who may require supervision, the types of supervision that apply, and the responsibilities of both supervisors and supervisees.

It is a shared accountability between the supervisor and the supervisee to ensure that the supervision requirement is met, that documentation is accurate, and that ~~any performance of~~ an authorized acts are performed ~~is done~~ competently.

~~Respiratory Therapists (RT) may be required to provide supervision to student RTs (SRT), Graduate RT's (GRT) and other Members of the profession who have TCLs in the performance of controlled acts authorized to the profession, as outlined in the Interpretation of Authorized Acts Professional Practice Guideline (PPG).~~

⁴ Updated November 13, 2023



~~It is a shared accountability between the supervisor and the supervisee to ensure that the supervision requirement is met (direct or indirect), that documentation is accurate, and that the performance of the authorized act is done competently.~~

~~Safe and effective patient care is the priority in all supervisory situations.~~

3.0 APPLICABILITY & SCOPE OF POLICY

This policy applies to all individuals who hold a certificate of registration with the CRTO. Members registered in the Inactive Class are not authorized to practice or to supervise the practice of the profession.

This policy applies to:

Members who are required to practice under supervision.

Members who ~~may need to~~ provide supervision ~~to:~~

- Student Respiratory Therapists (SRTs)
- Graduate Respiratory Therapists (GRTs)
- Other Members of the profession who require supervision.

Note: Some Members are not authorized to supervise others. These include:

- Members registered in the Inactive Class.
- Members whose certificates of registration are subject to a supervision requirement (whether direct or indirect) are not permitted to supervise others with respect to ~~in~~ the performance of any ~~intervention that falls under a controlled act authorized to~~ respiratory therapists that they themselves require supervision to perform. These may include RRT's, GRT's and PRT's.
- Members in the General Class (RRTs) who do not meet the CRTO's currency requirement (see details here: [CRTO Currency Policy](#)).

For some Members of the CRTO, the supervision requirement applies only when they are performing ~~to~~ controlled acts authorized to the profession. This means that to perform any of the following controlled acts, the Member must be supervised (unless prohibited from performing the procedure):

1. Performing a prescribed procedure below the dermis.
2. Intubation beyond the point in the nasal passages where they normally narrow or beyond the larynx.
3. Suctioning beyond the point in the nasal passages where they normally narrow or beyond the larynx.



4. Administering a substance by injection or inhalation.

5. Administering a prescribed substance by inhalation.

For other Members, the supervision requirement applies to any aspect of direct patient care. This includes controlled acts authorized to the profession as well as procedures that are in the public domain, such as administering oral medication.

There are two types of supervision requirements: **direct** and **indirect (general)**.

1. **Direct** supervision requires the supervisor to be always personally present. It is required if, for example, a panel of ~~a College~~ the Registration Committee imposes the condition that an RT “may only perform a controlled act, authorized to Respiratory Therapy, for the purpose of gaining competence in that procedure if performed under the **direct supervision** of a regulated health professional who is authorized to perform the controlled act.” Note, other committees can also impose supervision requirements.

An example of **direct supervision** would be a supervising RT, physically observing and guiding the performance of arterial blood gas procurement by an RT with the TCL, as outlined in the example above. Documentation (~~as detailed in see~~ Documentation section below) must reflect that ~~it~~ the procedure was performed under direct supervision, with the supervising RT co-signing.

2. **Indirect (General)** supervision requires that a supervisor be available within 10 minutes notice to assist ~~if needed~~. For example, a Member registered with a Graduate Certificate of Registration (GRT) “may only perform a controlled act that is authorized to the profession if it is performed under the **general supervision** of a Member of a College within the meaning of the *Regulated Health Professions Act, 1991* (RHPA) who, the Member holding the graduate certificate has reasonable grounds to believe, is authorized to perform the controlled act and is competent to do so and who is available to be **personally** present² at the site where the authorized act is performed on ten minutes notice”.

An example of **indirect (general) supervision** would be a GRT applying oxygen CPAP to a ~~new~~ patient/client while the supervising RRT (Registered Respiratory Therapist) is available to be present in person in person or virtually, within 10 minutes, to assist with the procedure.

Although students are not Members of the CRTO, ~~according to an exception in RHPA (section 29)~~, they are permitted (by way of an exception in section 29 of the RHPA) to

² ~~In emergency situations (e.g., pandemics) “personally present” includes by remote/virtual connection.~~



perform controlled acts under the **supervision or direction** of a Member of the profession while fulfilling the requirements to become a Member of that health profession.

~~Members whose certificates of registration are subject to a supervision requirement (direct or indirect) are not permitted to supervise others in the performance of any intervention that falls under a controlled act authorized to respiratory therapists.~~

4.0 RESPONSIBILITIES

~~The degree or type of supervision deemed necessary is, in part, the professional responsibility and judgment of the Member who is providing the supervision or direction required. A Registered Respiratory Therapist providing supervision also assumes some responsibilities as an educator. However, a Member who is practicing Respiratory Therapy (including controlled acts) is accountable for their practice and adhering to the TCLs imposed on their certificate of registration. Students are also accountable for their practice and to their academic program.~~

Shared accountabilities:

It is a shared accountability between the supervisor and the supervisee to ensure that the supervision requirement is met, that documentation is accurate, and that the performance of the authorized act is done competently and as outlined in the Interpretation of Authorized Acts Professional Practice Guideline (PPG).

Additional Considerations - Supervisors

- The degree or type of supervision deemed necessary is, in part, the professional responsibility and judgment of the RT providing supervision.
- An RT providing supervision also assumes some responsibilities as an educator (Respiratory Therapists Providing Education PPG)
- When assigning care, the supervising RT must:
 - assign only activities that they supervising RT has the knowledge, skill, and judgement to perform;
 - ensure that the supervised person has the knowledge, skill, and judgement to deliver safe and competent care.

Additional Considerations – Members practising under supervision:

- Must follow all supervision requirements and conditions on their certificates of registration.
- Are accountable for their practice.
- Students are also accountable to their academic program.

~~When assigning care, the supervising RT must:~~



- ~~assign only activities that they have the knowledge, skill, and judgement to perform.~~
- ~~ensure that the supervised person has the knowledge, skill, and judgement to deliver safe and competent care.~~

5.0 DOCUMENTATION

Where a ~~student or~~ Member or student is performing procedures under **direct supervision**, they must document in the patient/client's health record that they have performed the procedure(s) under "direct supervision".

It is the responsibility of the ~~Member or student carrying out the~~ individual performing the procedure(s) to ensure complete documentation of the patient contact in the patient/client record. This includes having the supervisor co-sign the entry in the patient/client record, ~~The co-signature confirming that the supervision requirement was met and that the record accurately reflects the care provided. Anyone reading t~~ The documentation ~~must should be able to~~ clearly be able to identify that ~~the requirements of "direct supervision" have been met occurred.~~ The Member/student's signature and that of the co-signing supervisors are intended to verify the information provided and give assurance that the record of the activity, assessment, behaviour, or procedure is accurate and complete.

~~Procedures performed under general supervision do not need to be co-signed by the supervisor. For procedures performed under general supervision, documentation must still be complete and accurate; however, a co-signature from the supervisor is not required.~~

6.0 RELATED DOCUMENTS

- [Registration & Use of Title Professional Practice Guideline](#)
- [Regulated Health Professions Act, 1991](#)
- [Interpretation of Authorized Acts Professional Practice Guideline](#)
- [Respiratory Therapists Providing Education Professional Practice Guideline](#)

7.0 CONTACT INFORMATION

College of Respiratory Therapists of Ontario
www.crto.on.ca

Telephone: 416-591-7800

Toll-Free (in Ontario): 1-800-261-0528

Fax: 416-591-7890

General Email: questions@crto.on.ca