



College of  
Medical Radiation  
Technologists of  
Ontario

Ordre des  
technologues en  
radiation médicale  
de l'Ontario

# progress achievement assurance

Annual Report 2009



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**Progress, achievement and assurance**  
in protecting the public through the  
self-regulation of practice of the profession  
of medical radiation technology.

# president's message | david price



Last year at this time, I wrote at length about our joint submission with the Ontario Association of Medical Radiation Technologists (OAMRT) to the Health Professions Regulatory Advisory Council (HPRAC) to have our scope of practice amended and to have the number of controlled acts authorized to our profession expanded.

I am delighted to say that the *Regulated Health Professions Statute Law Amendment Act, 2009*, received Royal Assent on December 15, 2009. This Act amends the *Medical Radiation Technology Act, 1991* to provide a new scope of practice statement and additional controlled acts authorized to medical radiation technologists (MRTs) which better reflect the current practice of MRTs in Ontario.

Although the amendments are not yet in force, the MRT Act will read as follows:

## Scope of practice

The practice of medical radiation technology is the use of ionizing radiation, electromagnetism and other prescribed forms of energy for the purposes of diagnostic and therapeutic procedures, the evaluation of images and data relating to the procedures and the assessment of an individual before, during and after the procedures.

## Authorized acts

In the course of engaging in the practice of medical radiation technology, a member is authorized, subject to the terms, conditions and limitations imposed on his or her certificate of registration, to perform the following:

1. Administering substances by injection or inhalation.
2. Tracheal suctioning of a tracheostomy.
3. Administering contrast media, or putting an instrument, hand or finger,
  - i. beyond the opening of the urethra,
  - ii. beyond the labia majora,
  - iii. beyond the anal verge, or
  - iv. into an artificial opening of the body.
4. Performing a procedure on tissue below the dermis.
5. Applying a prescribed form of energy.

Our success — and it can rightly be labelled a success for MRTs in Ontario — is the result of an enormous amount of work in the development and drafting of our submission, appearances before an Ontario government standing committee, and liaison with a variety of officials within the Ontario government.

More than that, though, it is evidence that a cooperative approach to working with the Ontario government at the administrative and political levels is the right way for us to go about our responsibilities as a College and Council to regulate the profession of medical radiation technology in the interest of the public of Ontario.

As much as the demands to respond to requests for information, to contribute to developing policy and regulation and to provide input into deliberations of agencies of the Ontario government on short notice are often difficult to meet, we believe it is in the best interests of the people of Ontario and our members to contribute professionally and thoroughly and in a cooperative manner.

This approach is consistent with our experience as MRTs working in a health team environment. In the venues in which we work we see the success everyday of working together with other health care professionals towards positive patient outcomes.

Let me quote something that Shelia Robson, a former College president, wrote in annual report five years ago that still holds true today:

“The means by which we have organized ourselves as a profession in order to protect the public is through self-regulation. We have chosen self-regulation — rather than regulation by a government agency, for example — because it allows us the flexibility to shape how MRTs will protect the public; we can develop policies and regulations that start from the workplace experience of our members rather than from abstract concepts and theories; and we can implement practices and programs that ensure high standards of competency within a framework that we have established as a profession.”

Over the past five years in particular we have learned — well I think — how to shape how MRTs protect the public in cooperation with the ministries and agencies of the Ontario government, the federal and provincial associations which represent MRTs, and our sister regulatory colleges in other health care professions.

# registrar's message | linda gough



As will be evident from the timeline found on pages 6–9 of the annual report, this has been one of the busiest years in the short history of the College, certainly the busiest since I took on the responsibilities of Registrar three years ago.

Here is a list of just some of the things we have accomplished during 2009, and more can be seen on the timeline elsewhere in this report:

1. Responded to recommendations in Bill 179 (*Regulated Health Professions Statute Law Amendment Act, 2009*) to change our scope of practice and authorized acts (see the president's message elsewhere in this report)
2. Negotiated a new ten year lease and orchestrated a complex move to more efficient and cost-effective office space
3. Brought to a successful conclusion a multi-year information technology project to move a variety of registration and members services online
4. Placed the public register of members on the CMRTO website as required by new legislation
5. Edited and republished most of the College's series of publications called *What You Must Know About . . .* as required by new legislation
6. Developed and submitted a point of view on the Health Professions Regulatory Advisory Council's Critical Links report which recognized the role of MRTs within the health care system
7. Prepared for an extensive audit as required by the Fairness Commissioner appointed under the *Fair Access to Regulated Professions Act* to confirm that our registration practices are "transparent, objective, impartial and fair"
8. Completed the second year of collecting and providing to the MOHLTC's Health Professions Database and the Canadian Institute for Health Information health human resource data from members
9. Conducted a comprehensive research project with respect to the English fluency language requirements for medical radiation technologists

With the exception of the office move and making various member services available online, most of these activities were based on government, agency or regulatory-driven initiatives. Given that we are a self-regulatory body but subject to the overarching regulatory framework for health care set by the Ontario government, it is not surprising that much of the College's work is about ensuring compliance to various standards and expectations.

Nevertheless, we were also able to complete the objectives for 2009 in the strategic map which Council approves each year as a guide to the work of the College's staff and advisers. In addition to the items described above which were included in the 2009 plan, we also commenced development of the QA program related to practice assessment by assessors and remediation, completed orientation for new members of Council and statutory committees, continued on-going fee review processes and reserve fund management, and assessed College staffing and hiring.

Of course, it is a cliché to thank an organization's staff for their hard work during exceptionally busy times. But for the College's management and staff I hope this short description of a very active year demonstrates that the thanks are well-deserved.

# january

Coordinated an interprovincial labour mobility consortium meeting in response to changes to the Agreement on Internal Trade affecting MRTs

# february

Initiated detailed review of Health Professions Regulatory Advisory Council report "Critical Links" and proposed changes to MRT Scope of Practice

1

2

3

# march

Completed a research project, funded by the Government of Ontario called "Setting Fair and Defensible English Language Proficiency Standards for Internationally Educated Medical Radiation Technologists"

Posted the Fair Registration Practices Report for registration practices in 2008 as required by the Office of the Fairness Commissioner on website

april

Implemented credit card payment option for payment of member fees

may

Launched online annual member registration renewal service and ability to update member information

4

5

6

june

Posted the public register of members on College website

Issued Member Bulletin highlighting changes to RHPA effective June 4, 2009 as a result of the *Health System Improvements Act, 2007*

# july

Appointments made to the new statutory committee called *Inquiries, Complaints and Reports* to reflect changes to complaints and reporting processes as a result of the *Health System Improvements Act, 2007*

## august

College publications edited and re-published to reflect changes to the RHPA as a result of the *Health System Improvements Act, 2007*

Construction of new offices at 375 University Avenue begins

7

8

9

# september

Commenced first audit of registration practices as required by the Office of the Fairness Commissioner

Presentation to the Ontario government's Standing Committee on Social Policy regarding Bill 179

october

Standing Committee on Social Policy recommends amendments to Bill 179 including changes requested by the College

november

CMRTO offices moved to 375 University Avenue, Suite 300

10

11

12

december

First meeting of Council held in new offices followed by an open house with invitees from College Committees, government, associations and other regulatory colleges



committee  
reports

## Complaints Committee (January 1 to June 3, 2009)

### MEMBERS

<b>Caron Murray</b>	M.R.T.(M.R.), M.R.T.(R.), Chair	Council Member
<b>Linda Blewett</b>	M.R.T.(R.)	Appointed Member
<b>Patrice Burke</b>	Public Member	Council Member
<b>Angela Cashell</b>	M.R.T.(T.)	Appointed Member
<b>David M. Wilson</b>	M.R.T.(N.)	Appointed Member

2009 was the last year for the Complaints Committee. Effective June 4, 2009, changes made to the *Regulated Health Professions Act* replaced the College's Complaints Committee with an Inquiries, Complaints and Reports Committee.

From January 1 to June 3, 2009, the Complaints Committee reviewed a total of 18 cases including nine which were carried over from 2008. During this period, the Complaints Committee issued nine decisions with the following dispositions: dismissed six complaints, issued one written caution, required one member to appear to be cautioned, and made one referral of specified allegations to a panel of the Discipline Committee for a hearing.

## Inquiries, Complaints and Reports Committee (June 4 to December 31, 2009)

### MEMBERS

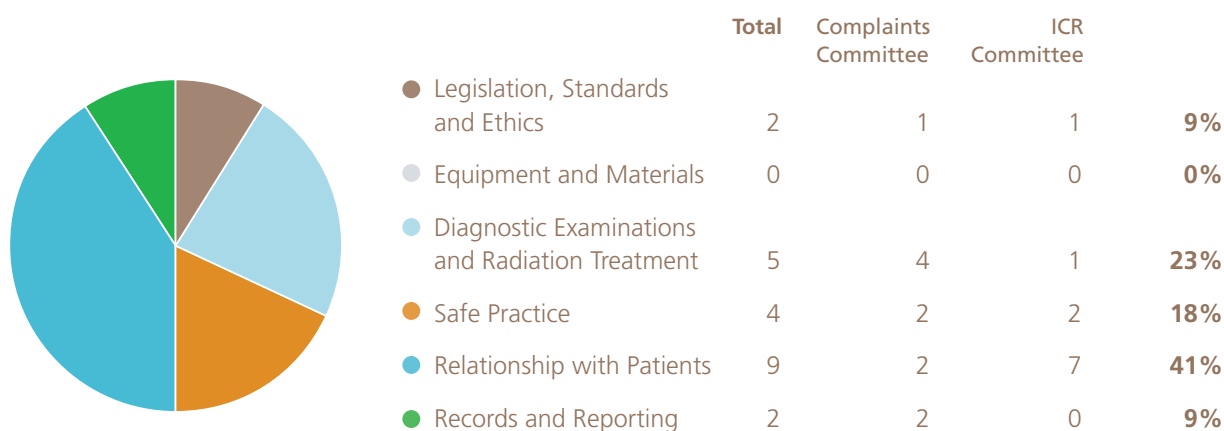
<b>Caron Murray</b>	M.R.T.(M.R.), M.R.T.(R.), Chair	Council Member
<b>Bronwen Baylis</b>	M.R.T.(R.)	Council Member
<b>Linda Blewett</b>	M.R.T.(R.)	Appointed Member
<b>Patrice Burke</b>	Public Member	Council Member
<b>Angela Cashell</b>	M.R.T.(T.)	Appointed Member
<b>Benoit Guibord</b>	M.R.T.(T.)	Appointed Member
<b>Amin Saab</b>	Public Member	Council Member
<b>David M. Wilson</b>	M.R.T.(N.)	Appointed Member

The Inquiries, Complaints and Reports Committee was created through amendments to the *Regulated Health Professions Act* (the RHPA) which took effect June 4, 2009. Effective that date, the Inquiries, Complaints and Reports Committee became responsible for handling all complaints and reports from the Registrar regarding member conduct. This Committee also considers incapacity matters which had previously been handled by the Executive Committee. The composition of the Inquiries, Complaints and Reports Committee is larger than the former Complaints Committee to provide the capacity to handle fitness to practise matters by a separate panel.

From June 4, 2009 to December 2009, the new Inquiries, Complaints and Reports Committee completed training and orientation regarding the new processes of the RHPA. During that period, the ICR Committee also reviewed 18 cases, including nine that were being handled by the former Complaints Committee. The ICR Committee issued eight decisions with the following dispositions: dismissed seven matters and issued a written caution in one matter.

The chart below illustrates the breakdown of essential competencies involved in the complaints with respect to which decisions were issued by the Complaints Committee (January 1-June 3, 2009) and the Inquiries, Complaints and Reports Committee (June 4-December 31, 2009).

### 2009 COMPLAINTS CATEGORIZED BY ESSENTIAL COMPETENCY



*\*A complaint may involve more than one Essential Competency; therefore, the total number of essential competencies does not correspond to the total number of complaints. The essential competencies involved in a complaint are assigned at the time a decision is issued.*

## Discipline Committee

### MEMBERS

<b>Claudina Di Zio Longo</b>	M.R.T.(R.), Chair	Council Member
<b>Anthony (Tony) Carroll</b>	Public Member	Council Member
<b>Mary Ann Ginty</b>	M.R.T.(R.)	Council Member
<b>Maria Green</b>	M.R.T.(N.)	Appointed Member
<b>Valerie Kelly</b>	M.R.T.(T.)	Appointed Member
<b>Hal McGonigal</b>	Public Member	Council Member
<b>Joanne Reinhardt</b>	M.R.T.(R.)	Appointed Member
<b>Sheila Robson</b>	M.R.T.(T.)	Appointed Member
<b>Janet Scherer</b>	M.R.T.(R.)	Council Member
<b>Annette Weekes</b>	M.R.T.(M.R.)	Appointed Member

Panels of the Discipline Committee sat for seven days of hearings in 2009, including one motion which was conducted by conference call. In 2009 one hearing was held in which the member was found not to have committed an act of professional misconduct. One hearing which commenced in 2009 will be continued in 2010.

**SUMMARY OF DISCIPLINARY DECISIONS AND OTHER PROCEEDINGS**

On July 22, 23 and 24, August 27 and September 9 & 10, 2009, a Panel of the Discipline Committee held a hearing to consider allegations of professional misconduct against a member relating to the alleged sexual abuse of a complainant and alleged confinement of the complainant in an examination room against her will. The member pled not guilty to the allegations.

After a review of the evidence presented by the College and the member, the Panel found the member not guilty of professional misconduct. The Panel decided that the College did not meet its burden of proof on the balance of probabilities and therefore found that the allegations of professional misconduct brought against the member were not substantiated. In reaching its decision, the Panel took into account the extensive evidence presented by both parties related to the timeline of events as well as the testimony of several witnesses.

**Fitness to Practise Committee**

**MEMBERS**

<b>Mary Ann Ginty</b>	M.R.T.(R.), Chair	Council Member
<b>Lorie Eastick</b>	M.R.T.(T.)	Appointed Member
<b>Julie Mathewson</b>	M.R.T.(N.)	Appointed Member
<b>Hal McGonigal</b>	Public Member	Council Member

The Fitness to Practise Committee is responsible for holding hearings related to incapacity matters referred by the Executive (prior to June 4, 2009) or the Inquiries, Complaints and Reports Committee (after June 4, 2009). There were no hearings held in 2009.

## Patient Relations Committee

### MEMBERS

<b>Bronwen Baylis</b>	M.R.T.(R.), Chair	Council Member
<b>Donna Armstrong</b>	M.R.T.(N.)	Appointed Member
<b>Kim Paton</b>	M.R.T.(T.)	Appointed Member
<b>Amin Saab</b>	Public Member	Council Member

The Patient Relations Committee met once in 2009. There were no requests for funding for therapy or counseling in 2009.

On June 4, 2009, changes to the *Regulated Health Professions Act* require each statutory committee of the College to monitor and evaluate their processes and outcomes and annually submit a report to Council. The Patient Relations Committee developed a template to assist the statutory committees in monitoring and evaluating their processes and outcomes. The Patient Relations Committee also developed an implementation plan for the co-ordination of submitting a report of the College statutory committees' activities to the Council.

## Quality Assurance Committee

### MEMBERS

<b>Donna D. Lewis</b>	M.R.T.(T.), Chair	Council Member
<b>Anthony (Tony) Carroll</b>	Public Member	Council Member
<b>Sylvie Ferguson</b>	M.R.T.(R.)	Appointed Member
<b>Dawn-Marie King</b>	M.R.T.(N.)	Appointed Member
<b>Hilda Pope</b>	M.R.T.(M.R.)	Appointed Member

The Quality Assurance Committee held four days of meetings and one teleconference meeting in 2009. In 2009, 3% of the College membership or 195 members were randomly selected to participate in the QA Program. Of these 195, 114 members participated in the Multi-Source Feedback (MSF) Practice Assessment and 66 members were required to submit their Self-Assessment Profiles, Continuous Learning Portfolios and related QA Records. Twelve members requested and were granted deferrals and three resigned their membership in the College.

The quality of the members' Self-Assessment Profiles, Continuous Learning Portfolios and related Quality Assurance Records continues to be high. The results of the MSF Practice Assessment were also of a high caliber. The following is a comparison of the means or average scores on the MSF Practice Assessment for 2007, 2008 and 2009. The questionnaires use a five point Likert scale with five being "among the best" and four being "in the top half".

<b>Category</b>	<b>Mean Scores 2009 114 Members</b>	<b>Mean Scores 2008 73 Members</b>	<b>Mean Scores 2007 80 Members</b>
<b>QUESTIONNAIRES COMPLETED BY PEERS (OTHER MRTs)</b>			
Equipment and Materials and Diagnostic Examinations and Radiation Treatment	4.66	4.61	4.63
Relationship with Patients	4.70	4.67	4.62
Legislation, Standards and Ethics	4.55	4.50	4.51
Records and Reporting	4.59	4.55	4.57
Professional Development	4.41	4.36	4.43
<b>QUESTIONNAIRES COMPLETED BY CO-WORKERS (RECEPTIONISTS, RADIOLOGISTS, RADIATION ONCOLOGISTS, NURSES, ETC)</b>			
Records and Reporting	4.76	4.76	4.73
Relationship with Patients	4.82	4.79	4.79
Team Work	4.78	4.77	4.76
<b>QUESTIONNAIRES COMPLETED BY PATIENTS</b>			
Relationship with Patients	4.78	4.74	4.78
Communications	4.64	4.59	4.65

## Registration Committee

### MEMBERS

<b>Tarlok Singh</b>	Public Member, Chair	Council Member
<b>Lisa Di Prospero</b>	M.R.T.(T.)	Appointed Member
<b>Jay Neadles</b>	M.R.T.(M.R.), M.R.T.(R.)	Appointed Member
<b>Susanne Reesor</b>	M.R.T.(N.)	Appointed Member
<b>Janet Scherer</b>	M.R.T.(R.)	Council Member

The Registration Committee held nine days of meetings and one teleconference meeting to discharge its statutory responsibilities in 2009. During these meetings, the Committee reviewed a total of 88 applications for registration from internationally educated individuals. The Committee issued 86 decisions. The Committee approved 86 applications for registration following the completion of certain requirements, including the successful completion of the CMRTO approved examination (the Canadian Association of Medical Radiation Technologists examination). Consideration of the remaining two applications is pending receipt of additional information.

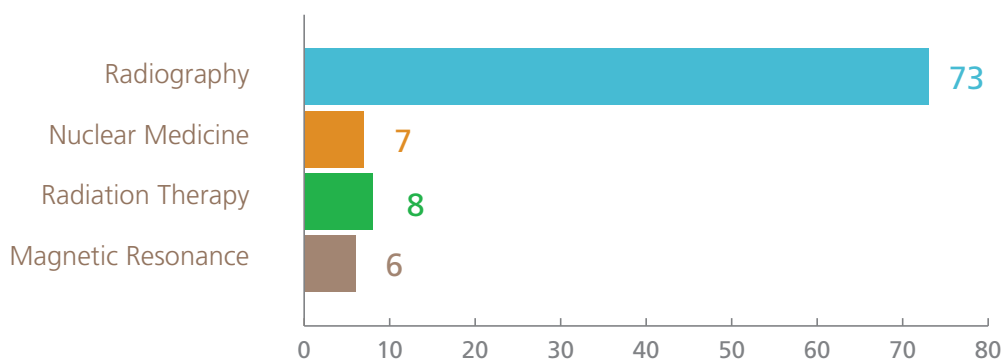
The Registration Committee also reviewed one application for reinstatement and five applications from Ontario-educated applicants. The Committee approved five applications for registration from Ontario-educated applicants following the completion of certain requirements. Consideration of the application for reinstatement is pending receipt of additional information.

Under the direction of the Registration Committee a research project regarding language fluency was completed. The project was funded by the Government of Ontario to establish English language proficiency standards on the Test of English as a Foreign Language (TOEFL), International English Language Testing System (IELTS) and Michener English Language Assessment (MELA) tests for medical radiation technologists to demonstrate fluency in speaking and writing English.

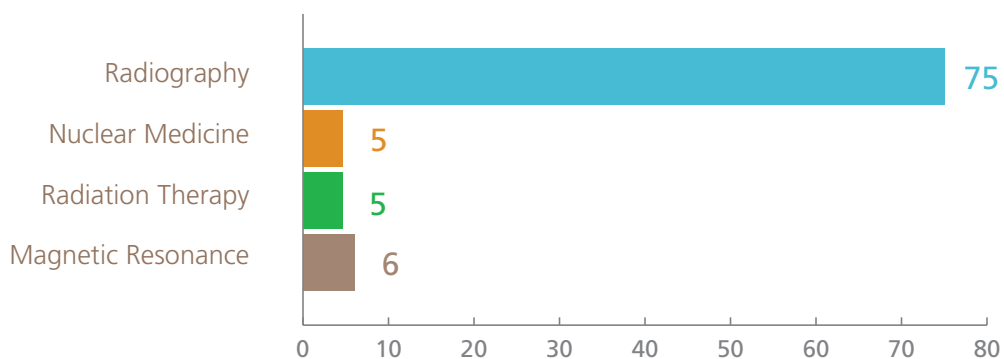
The College submitted the 2008 Fair Registration Practices Report to the Office of the Fairness Commissioner in February 2009. The College was required by the Office of the Fairness Commissioner to undertake an audit of its registration practices. This audit was completed and the auditor's report was submitted to the Office of the Fairness Commissioner in December 2009.

## Registration Committee Statistics

### APPLICATIONS REVIEWED BY REGISTRATION COMMITTEE BY SPECIALTY 2009

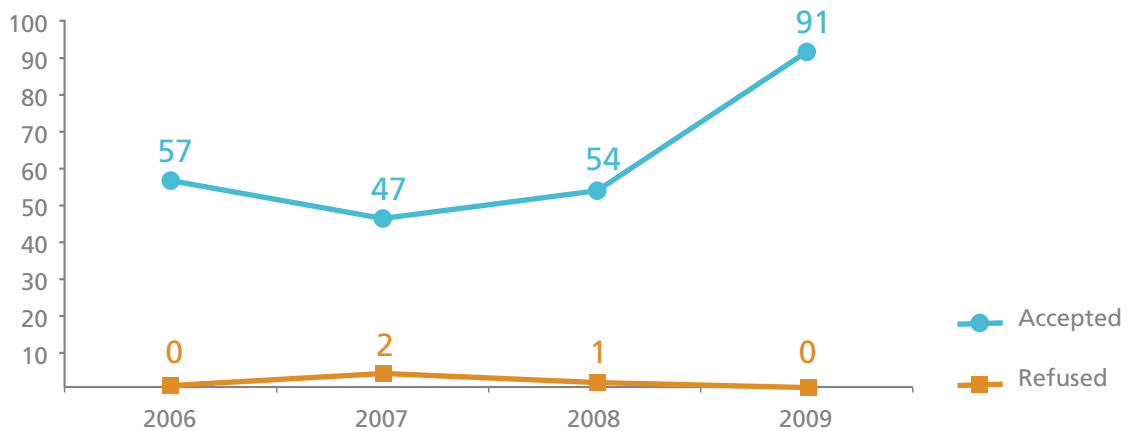


### DECISIONS ISSUED BY REGISTRATION COMMITTEE BY SPECIALTY 2009

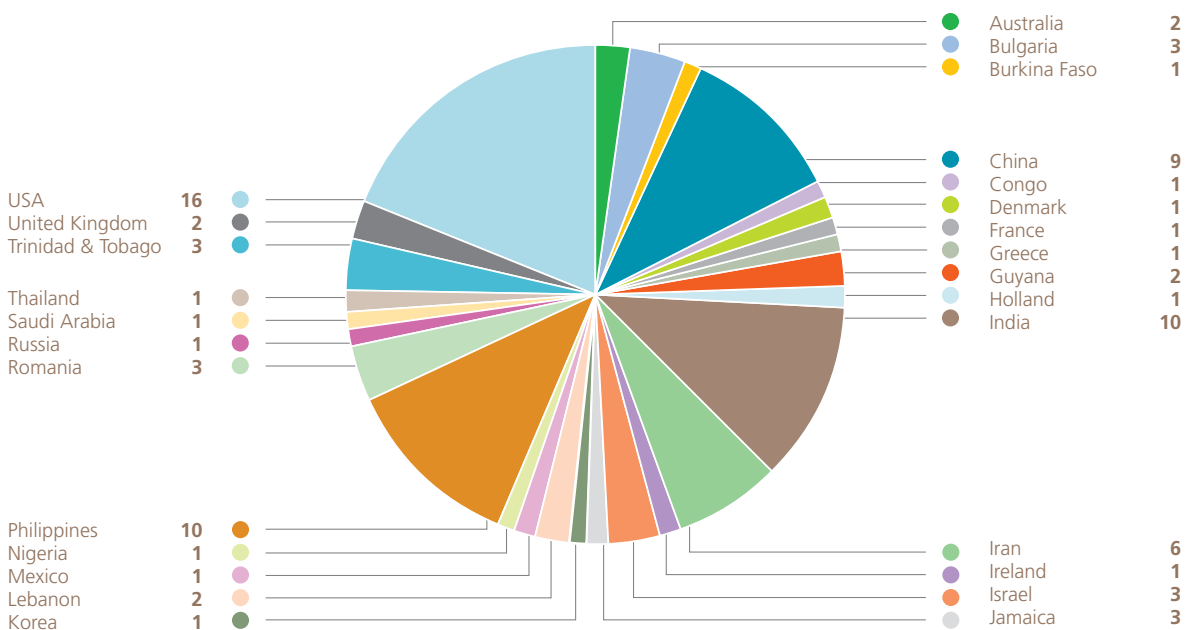


*\*The total number of decisions does not correspond to the total number of applications reviewed, as decisions may be issued in 2009 for applications reviewed in 2008.*

## DECISIONS ISSUED BY REGISTRATION COMMITTEE ANNUALLY FROM 2006–2009



## COUNTRIES IN WHICH INTERNATIONAL APPLICANTS COMPLETED THEIR EDUCATION IN MEDICAL RADIATION TECHNOLOGY, 2009



\*The total number of countries does not correspond to the total number of applications reviewed, or decisions issued, as the total number of applications reviewed and decisions issued include applicants educated in Ontario, in Canada and outside Canada.

## Council

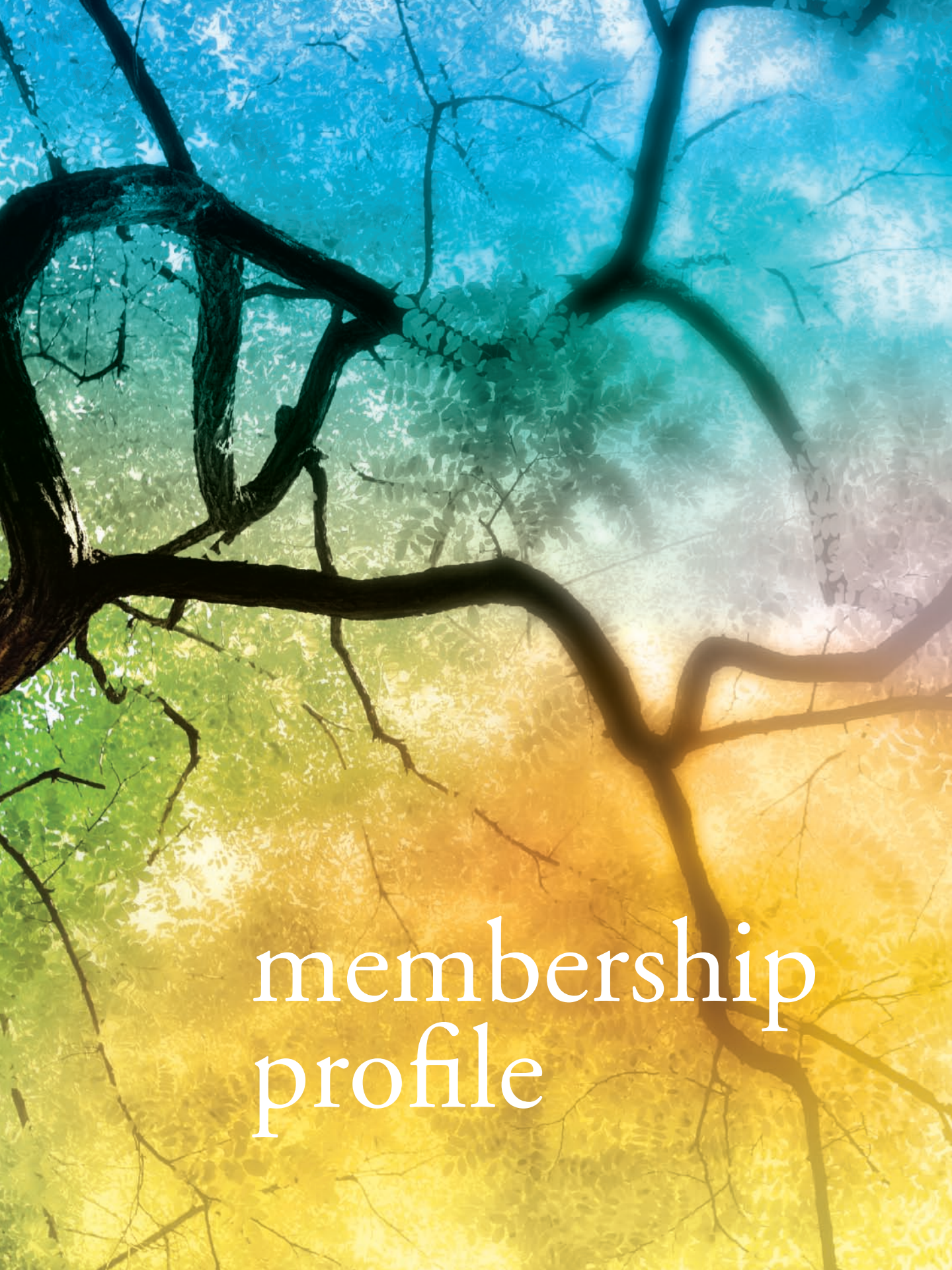
### MEMBERS

David Price	M.R.T.(R.), President	District 2 – Radiography
Tammy Urso	M.R.T.(N.), Vice President	District 6 – Nuclear Medicine
Bronwen Baylis	M.R.T.(R.)	District 4 – Radiography
Patrice Burke		Public Member
Anthony (Tony) Carroll		Public Member
Mary Ann Ginty	M.R.T.(R.)	District 1 – Radiography
Donna D. Lewis	M.R.T.(T.)	District 5 – Radiation Therapy
Claudina Di Zio (Dina) Longo	M.R.T.(R.)	District 3 – Radiography
Elnora Magboo		Public Member
Hal McGonigal		Public Member
Caron Murray	M.R.T.(M.R.), M.R.T.(R.)	District 8 – Magnetic Resonance
Amin Saab		Public Member
Ghulam Sajan		Public Member
Janet Scherer	M.R.T.(R.)	District 7 – Faculty
Tarlok Singh		Public Member

## Executive Committee

### MEMBERS

David Price	M.R.T.(R.), President	Council Member
Tammy Urso	M.R.T.(N.), Vice President	Council Member
Donna D. Lewis	M.R.T.(T.)	Council Member
Elnora Magboo	Public Member	Council Member
Hal McGonigal	Public Member	Council Member
Caron Murray	M.R.T.(M.R.), M.R.T.(R.)	Council Member

A low-angle photograph of a tree with a blue-to-yellow gradient background. The tree's branches are dark and silhouetted against the sky, which transitions from a deep blue at the top to a bright yellow at the bottom. The leaves are visible as a dense canopy of small, light-colored shapes. The overall mood is serene and natural.

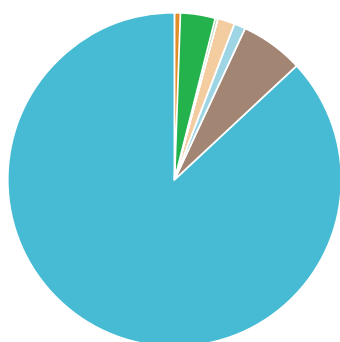
membership  
profile

## TOTAL REGISTRANTS BY STATUS AND PRIMARY SPECIALTY

	2009	2008	2007	2006
<b>ACTIVE</b>				
SPECIALTY				
Nuclear Medicine	735	693	687	675
Radiography	4536	4450	4365	4334
Radiation Therapy	915	867	838	782
Magnetic Resonance	320	299	291	271
EMPLOYMENT SPECIFIC				
Nuclear Medicine	14	14	17	18
Radiography	0	1	1	2
<b>Total Active</b>	<b>6520</b>	<b>6324</b>	<b>6199</b>	<b>6082</b>
<b>RESIGNED</b>				
SPECIALTY				
Nuclear Medicine	15	32	27	24
Radiography	150	150	201	173
Radiation Therapy	33	41	42	44
Magnetic Resonance	6	10	6	13
EMPLOYMENT SPECIFIC				
Nuclear Medicine	0	2	1	0
Radiography	1	0	0	0
<b>Total Resigned</b>	<b>205</b>	<b>235</b>	<b>277</b>	<b>254</b>
<b>SUSPENDED (for failure to pay fees)</b>				
SPECIALTY				
Nuclear Medicine	1	1	3	6
Radiography	8	5	7	15
Radiation Therapy	6	4	2	4
Magnetic Resonance	1	0	0	2
EMPLOYMENT SPECIFIC				
Nuclear Medicine	0	1	0	0
Radiography	0	0	1	0
<b>Total Suspended</b>	<b>16</b>	<b>11</b>	<b>13</b>	<b>27</b>
<b>TOTAL ACTIVE, RESIGNED AND SUSPENDED</b>	<b>6741</b>	<b>6570</b>	<b>6489</b>	<b>6363</b>

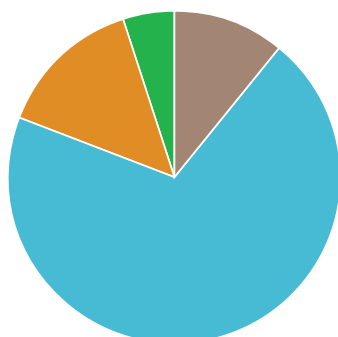
## ACTIVE MEMBERS ON DECEMBER 31, 2009 BY LOCATION OF EDUCATION AND BY SPECIALTY AT TIME OF INITIAL REGISTRATION

	Nuclear Medicine	Radiography	Radiation Therapy	Magnetic Resonance	Total
Ontario educated	<b>678</b>	<b>4225</b>	<b>733</b>	<b>28</b>	<b>5664</b>
Canadian educated (outside Ontario)	<b>83</b>	<b>226</b>	<b>80</b>	<b>5</b>	<b>394</b>
Internationally-educated (Total)	<b>13</b>	<b>343</b>	<b>102</b>	<b>4</b>	<b>462</b>
Africa	–	25	22	–	47
Asia	10	189	28	3	230
Australia and New Zealand	–	6	4	–	10
Europe	–	68	44	–	112
North and South America	3	55	4	1	63
<b>Total</b>	<b>774</b>	<b>4794</b>	<b>915</b>	<b>37</b>	<b>6520</b>



● Africa	<b>0.7%</b>
● Asia	<b>3.5%</b>
● Australia and New Zealand	<b>0.2%</b>
● Europe	<b>1.7%</b>
● North and South America	<b>1.0%</b>
● Canadian Educated (Outside Ontario)	<b>6.0%</b>
● Ontario Educated	<b>86.9%</b>

## ACTIVE MEMBERS ON DECEMBER 31, 2009 BY PRIMARY SPECIALTY



● Nuclear Medicine	<b>11%</b>
● Radiography	<b>70%</b>
● Radiation Therapy	<b>14%</b>
● Magnetic Resonance	<b>5%</b>



financial  
statements

# Auditors' Report

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

We have audited the statement of financial position of The College of Medical Radiation Technologists of Ontario as at December 31, 2009 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

The image shows the handwritten signature of KPMG LLP in black ink. The letters are bold and slanted, with a long horizontal stroke underneath the signature.

**Chartered Accountants, Licensed Public Accountants**

**Toronto, Canada  
February 12, 2010**

# Statement of Financial Position

December 31, 2009, with comparative figures for 2008

	2009	2008
<b>Assets</b>		
<b>Current assets:</b>		
Cash	\$ 104,433	\$ 107,840
Accounts receivable and prepaid expenses	48,438	35,311
Interest receivable	3,644	5,906
	<hr/> 156,515	<hr/> 149,057
Capital assets (note 3)	731,669	319,344
Investments (note 4)	1,291,106	2,138,279
	<hr/> <b>\$ 2,179,290</b>	<hr/> <b>\$ 2,606,680</b>
<b>Liabilities and Net Assets</b>		
<b>Current liabilities:</b>		
Accounts payable and accrued liabilities	\$ 139,732	\$ 124,039
Deferred revenue (note 5)	1,087,934	1,085,427
	<hr/> 1,227,666	<hr/> 1,209,466
Deferred lease inducements (note 6)	280,245	—
<b>Net assets:</b>		
Invested in capital assets	451,424	319,344
Unrestricted	219,955	1,077,870
	<hr/> 671,379	<hr/> 1,397,214
Commitments (note 7)		
	<hr/> <b>\$ 2,179,290</b>	<hr/> <b>\$ 2,606,680</b>

See accompanying notes to financial statements.

On behalf of the Council:



Member



Member

# Statement of Operations

Year ended December 31, 2009, with comparative figures for 2008

	2009	2008
<b>Revenue:</b>		
Fees	\$ 2,354,281	\$ 2,356,375
Grants (note 5)	77,100	146,991
Investment	27,022	71,982
Unrealized gains (losses) on investments	(6,241)	41,613
	<b>2,452,162</b>	<b>2,616,961</b>
<b>Expenses:</b>		
Salaries and employee benefits	967,386	903,389
Legal and other professional fees	386,399	315,212
Council projects and government initiatives	327,263	468,842
Hearings and investigations	313,264	141,257
Information technology	298,860	181,275
Rent	226,810	223,845
Office, printing and stationery	120,074	106,995
Communication and publications	110,701	91,582
Committee meetings	56,930	64,702
Postage and courier	54,894	44,241
Quality assurance and accreditation	47,269	37,210
Honoraria	36,113	29,425
Miscellaneous	23,947	3,060
Education and association fees	24,087	27,820
Travel and meetings	18,641	24,601
Insurance	11,549	9,105
Amortization	129,151	105,672
Loss on disposal of capital assets	24,659	—
	<b>3,177,997</b>	<b>2,778,233</b>
<b>Excess of expenses over revenue</b>	<b>\$ (725,835)</b>	<b>\$ (161,272)</b>

See accompanying notes to financial statements.

## Statement of Changes in Net Assets

Year ended December 31, 2009, with comparative figures for 2008

			2009	2008
	Invested in capital assets	Unrestricted	Total	Total
Net assets, beginning of year	\$ 319,344	\$ 1,077,870	\$ 1,397,214	\$ 1,558,486
Excess of expenses over revenue	(153,810)	(572,025)	(725,835)	(161,272)
Investment in capital assets	285,890	(285,890)	—	—
<b>Net assets, end of year</b>	<b>\$ 451,424</b>	<b>\$ 219,955</b>	<b>\$ 671,379</b>	<b>\$ 1,397,214</b>

*See accompanying notes to financial statements.*

# Statement of Cash Flows

Year ended December 31, 2009, with comparative figures for 2008

	2009	2008
<b>Cash provided by (used in):</b>		
<b>Operations:</b>		
Excess of revenue over expenses	\$ (725,835)	\$ (161,272)
Items not involving cash:		
Amortization	129,151	105,672
Unrealized losses (gains) on investments	6,241	(41,613)
Loss on disposal of capital assets	24,659	—
Change in non-cash operating working capital	7,335	153,883
	(558,449)	56,670
<b>Financing:</b>		
Deferred lease inducements	280,245	—
<b>Investments:</b>		
Purchase of capital assets	(566,135)	(152,868)
Disposal of investments	3,476,752	2,667,015
Purchase of investments	(2,635,820)	(2,499,004)
	274,797	15,143
Increase (decrease) in cash	(3,407)	71,813
Cash, beginning of year	107,840	36,027
<b>Cash, end of year</b>	<b>\$ 104,433</b>	<b>\$ 107,840</b>

See accompanying notes to financial statements.

# Notes to Financial Statements

Year ended December 31, 2009

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

## 1. Significant accounting policies:

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

### (a) Capital assets:

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

### (b) Investments:

Investments are classified as held-for-trading, and stated at fair value. The change in the difference between the fair value and cost of investments at the beginning and end of each year is reflected in the statement of operations.

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

### (c) Revenue and deferred revenue:

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

### (d) Deferred lease inducements:

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

**(e) Financial instruments:**

The College designates its cash and cash equivalents as held-for-trading, which is measured at fair value. Accounts receivable are classified as loans and receivables, which are measured at amortized cost. Accounts payable and accrued liabilities are classified as other financial liabilities, which are measured at amortized cost.

**(f) Use of estimates:**

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

**2. Changes in accounting policies:**

Amendments to accounting standards that apply to not-for-profit organizations:

Effective January 1, 2009, the College adopted The Canadian Institute of Chartered Accountants' ("CICA") amendments to Handbook Section 4400. Among other items, these amendments eliminate the requirement to show net assets invested in capital assets as a separate component of net assets, clarify the requirement for revenue and expenses to be presented on a gross basis when the not-for-profit organization is acting as principal and requires a statement of cash flows. Adoption of these recommendations had no impact on the financial statements for the year ended December 31, 2009.

**3. Capital assets:**

			2009	2008
	Cost	Accumulated amortization	Net book value	Net book value
Computer hardware	\$ 126,592	\$ 90,421	\$ 36,171	\$ 36,330
Computer software	476,134	238,878	237,256	265,282
Office equipment	254,183	92,252	161,931	17,732
Leasehold improvements	296,446	135	296,311	—
	<b>\$1,153,355</b>	<b>\$ 421,686</b>	<b>\$ 731,669</b>	<b>\$ 319,344</b>

#### 4. Investments:

Investments are carried at market and consist of the following:

	2009		2008	
	Market Value	Cost	Market Value	Cost
Cash and cash equivalents	\$ 569,019	\$ 569,019	\$ 8,310	\$ 8,310
Fixed income securities	722,087	714,745	2,129,969	2,109,397
	<b>\$ 1,291,106</b>	<b>\$ 1,283,764</b>	<b>\$ 2,138,279</b>	<b>\$ 2,117,707</b>

The College has long-term investments in cash and cash equivalents and fixed income securities which are recorded at market value. Cash and cash equivalents are instruments in highly liquid investments that are readily converted into known amounts of cash. The value of fixed income securities will vary with developments within the specific companies or governments which issue the securities. The value of fixed income securities will generally rise if interest rates fall, and fall if interest rates rise.

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

The fixed income securities bear a yield to maturity from 0.00% to 4.70% (2008–1.75% to 6.25%) with staggered maturity dates ranging from March 2010 to June 2012 (2008–March 2009 to February 2015).

## 5. Deferred revenue:

			2009	2008
	Fees	Grants	Total	Total
Balance, beginning of year	\$ 1,063,746	\$ 21,681	\$ 1,085,427	\$ 992,751
Amounts received during the year	2,378,469	55,419	2,433,888	2,596,042
Amounts recognized as revenue	(2,354,281)	(77,100)	(2,431,381)	(2,503,366)
<b>Balance, end of year</b>	<b>\$ 1,087,934</b>	<b>\$ —</b>	<b>\$ 1,087,934</b>	<b>\$ 1,085,427</b>

## 6. Deferred lease inducements:

Deferred lease inducements represent the value of the benefits obtained by the College as a result of certain expenditures made by the lessor on behalf of the College as inducements to enter into a long-term lease agreement. During the year, the College received the benefit of \$280,245 (2008 - nil) as an inducement under a new lease with its lessor.

## 7. Commitments:

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

2010	\$ 168,900
2011	168,900
2012	168,900
2013	167,400
2014	165,300
Thereafter	840,700
	<b>\$ 1,680,100</b>







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