

**College of Massage Therapists of Ontario
Board Meeting**

AGENDA

Date/Time: Tuesday, June 9, 2026 - 9:00 AM – 4:00 PM

Location: College Boardroom (In-Person)

Time	Item	Purpose	Item Lead
9:00 AM	1. Call to Order and Welcome 1.1 Land Acknowledgement		S. Adderley
	2. Declaration of Conflicts of Interest		S. Adderley
	3. Approval of June 9, 2026 Agenda	Decision	S. Adderley
	4. Consent Agenda 4.1 March 24, 2026 Board Meeting Minutes 4.2 Q1 2026 Committee Reports	Decision	S. Adderley
9:05 AM	5. Proposal to Increase the Digital Strategy and Complaints and Discipline Restricted Funds	Decision	R. MacArthur
9:15 AM	6. Draft 2025 Audited Financial Statements	Decision	B. MacKenzie, Managing Partner, U. Paracha, Associate Partner, and C. Johnson Manager, Hilborn LLP
10:00 AM	BREAK		
10:10 AM	7. 2026 Q1 Financial Statements	Decision	M. Channapatna
10:20 AM	8. 2027 Annual Fee Review – Multi-Year Plan	Decision	R. MacArthur
11:20 AM	BREAK		
11:30 AM	9. By-Law No. 8: The Register and Registrant Information – Proposed Amendments for Approval	Decision	V. Browne
12:00 PM	LUNCH		

Time	Item	Purpose	Item Lead
1:00 PM	10. Acupuncture Education and Authorization – Proposed Policy Revision	Decision	E. Mathers, Chair, Registration Committee
1:10 PM	11. Examination Candidates Returning After Three Previous Failures – Proposed Policy Revision	Decision	E. Mathers, Chair, Registration Committee
1:20 PM	12. Registered Massage Therapists Association of Ontario (RMTAO): Joint Provincial Project Proposal	Discussion	Kat Orr, Acting Executive Director & CEO, RMTAO
2:05 PM	BREAK		
2:20 PM	13. Registrar’s Report 13.1 Organizational Risk Register	Information	M. Boon
2:50 PM	14. Strategic and Operational Reporting 14.1 Workplan Summary 14.2 Operational Volume Indicator	Information	B. Sumpton
3:05 PM	BREAK		
3:20 PM	15. Quality Assurance Committee Chair Report	Information	B. Highgate, Chair, Quality Assurance Committee
3:15 PM	16. Accreditation Update - Canadian Massage Therapy Council for Accreditation (CMTCA)	Information	B. Sumpton C. Vulpe, Executive Director CMTCA
3:35 PM	17. New Business	Information	S. Adderley
3:40 PM	18. Items for Information 18.1 Proposed Changes to the Quality Assurance Section of the General Regulation 18.2 Governance Policy Updates 18.3 March 24, 2026 Board Meeting Evaluation Survey Results	Information	S. Adderley
3:45 PM	Adjournment	Decision	S. Adderley

**College of Massage Therapists of Ontario
Board Meeting Minutes**

Tuesday, March 24, 2026

In-person and Videoconference via Microsoft Teams

Public Member Attendees:

R. Cesario
J. DaSilva
M. Gordon
B. Highgate (Virtual)
J. Mathers
J. Patel
H. Shears, Vice Chair
C. Watt (Virtual)

Professional Member Attendees:

S. Adderley, Chair
L. Carnegie
T. Contois
J. Da Ponte
C. Gollob
R. Libby
D. Oehring
S. Wu

Regrets: R. Van Vliet (Morning)

Guests: E. Mathers, Chair, Registration Committee

Staff Attendees: M. Boon, Registrar & CEO
V. Browne, Director, Registration Services
B. Sumpton, Director, Professional Practice
A. Tannenbaum, Director, Professional Conduct
R. MacArthur, Interim Director, Finance
A. Prabakaran, Manager, IT
M. Channapatna, Manager, Finance
C. Eakins, Data Analyst
A. Peco, Tribunal Counsel & Manager
S. Harris, Interim Director, Policy & Communications
S. Summerhill, Executive Assistant to the Registrar & CEO

Recorder: V. Patterson, Manager, Governance

45 *The Board Meeting was Livestreamed.*

46

47 1. Call to Order

48

49 The Chair called the meeting to order at 9:05 AM and R. Libby offered a personal Land
50 Acknowledgement.

51

52 2. Declaration of Conflicts of Interest

53

54 Board members were asked to declare any conflicts of interest regarding any agenda items.
55 No conflicts of interest were declared.

56

57 3. Approval of the March 24, 2026 Agenda

58

59 **2026 March 24 – MOTION 1: D. Oehring**

60

61 THAT the agenda of March 24, 2026, be adopted and approved by the Board as
62 presented.

63

CARRIED

64

65 4. Approval of the Consent Agenda

66

67 **2026 March 24 – MOTION 2: C. Gollob / R. Libby**

68

69 THAT the Consent Agenda of March 24, 2026 be adopted by the Board as
70 presented.

71

CARRIED

72

73 5. 2025 Unaudited Financial Statements

74

75 M. Channapatna, Finance Manager, presented the 2025 unaudited financial statements,
76 providing explanations for items with variances greater than \$50K or 10%.

77

78 **2026 March 24 – MOTION 3: T. Contois / L. Carnegie**

79

80 THAT the Board approve the 2025 unaudited Statement of Operations and
81 Statement of Financial Position.

82

CARRIED

83 6. Spousal Exemption

84

85 The Board considered pursuing a legislative exemption allowing RMTs to treat spouses
86 without automatic classification as sexual abuse.

87

88 Upon approval of the Board, staff will engage registrants and the public in a 60-day
89 consultation, engage insurers and report back to the Board with findings. These activities
90 will be followed by a submission to the government if required.

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2026 March 24 – MOTION 4: C. Gollob / J. Patel

THAT the Board approve drafting and consulting on a legislative change request to the government for a spousal exemption.

CARRIED

7. Registrar’s Report

M. Boon, Registrar & CEO provided a report to the board summarizing her activities on behalf of the College including ongoing visits to Ontario RMT colleges and joint Town Halls with the Registered Massage Therapists’ Association of Ontario.

7.1 Risk Register

In compliance with the Management and Organizational Risk Policy, M. Boon provided the Board with a Risk Register detailing current and emerging risks along with risk mitigation measures.

7.2 2025 Year End Project Summary and KPIs

C. Eakins, Data Analyst, provided the Board with the summary and status of 2025 projects and workplan including that:

- 10 of 11 projects have been completed;
- there were strong gains in engagement; case management and cybersecurity; and
- significant improvement in case clearance (118%); an increase in in-house (vs externally supported) investigations (88%).

8. 2026 Workplan and Key Performance Indicators (KPIs)

S. Harris, Interim Director, Policy and Communications requested approval of the 2026 Workplan which is focused on three key areas:

- Professional Conduct and Accountability;
- Clear, Fair and Effective Regulation; and
- Trust in Massage Therapy as a Health Profession.

2026 March 24 – MOTION 5: T. Contois / H. Shears

THAT the Board approve the 2026 CMTO Workplan (**Appendix A**).

CARRIED

9. Update: CMTO Website and Communications Content Refresh

S. Harris presented a website refresh and content modernization proposal in place of the CMTO Rebrand the Board had approved in December 2025.

137 **2026 March 24 – MOTION 6: M. Gordon / D. Oehring**

138
139 THAT the Board approve, in principle, reframing the previously approved CMTO
140 Rebrand Investigation to instead focus on a website refresh, communications
141 content update, and exploration of a new operating name.

142 **CARRIED**

143
144 10. Updating and Consolidating CMTO’s Regulatory Documents

145
146 S. Harris presented a revised framework to streamline and modernize CMTOs regulatory
147 documents effective September 2026 by:

- 148 • Reducing the number of regulatory documents from 36 to 21
- 149 • Removing of outdated, redundant, or unused documents
- 150 • Converting guides (e.g., advertising, record keeping) into enforceable standards
- 151 • Consolidating overlapping standards; and
- 152 • Applying minor updates to Code of Ethics (no substantive changes)

153
154 **2026 March 24 – MOTION 7: J. Patel / R. Libby**

155
156 THAT the Board approve the proposed changes to CMTO’s regulatory documents,
157 as presented in **Appendix B**.

158 **CARRIED**

159 11. Professional Practice Updates

160
161 B. Sumpton, Director of Professional Practice provided updates to the Board on the
162 following:

163
164 1. Accreditation

- 165 • Approximately 75% of programs are currently accredited, with expectation of over
166 95% by year end;
- 167 • Only four private programs remain unengaged in the accreditation process;
- 168 • Public programs expected to achieve accreditation within timelines;

169 Accreditation process includes:

- 170 ○ Preliminary accreditation
- 171 ○ Site visit; and
- 172 ○ Full accreditation (1-5 year terms depending on performance).

173
174 Programs which are not initially successful may reapply after addressing gaps.
175 Accreditation status may influence student choice and program competitiveness.

176
177 2. STRiVE

178 An update on the modernization of STRiVE Quality Assurance Program aligned with CMTO
179 digital strategy.

182 Key changes are designed to enhance data integration and reporting, improved system
183 useability and incorporate registrant feedback while maintaining a strong focus on
184 competency, risk management and professional standards.

185
186 Proposed changes include:

- 187 • Transition to new Learning Management System;
- 188 • Consolidation from two annual touchpoints to one annual cycle; and
- 189 • Improved user experience and system efficiency.

190
191 These items were provided for information. A detailed roll-out plan will be presented at the
192 September meeting of the Board.

193
194 12. Proposal to Rescind: Temporary Registration for RMTs for National and International
195 Sporting Events in Ontario Policy

196
197 E. Mathers, Registration Committee Chair, presented the committee’s recommendation to
198 rescind the Temporary Registration for RMTs for National and International Sporting Events
199 Policy.

200 The policy was introduced in 2017 to allow RMTs from other regulated Canadian
201 jurisdictions to temporarily use the RMT designation in Ontario during major sporting
202 events.

203
204 Since being introduced in 2017, the policy has been used three times – and not since 2022.
205 Registration under this policy is voluntary and only required if the practitioner uses the RMT
206 designation in Ontario. The Registrar already has the authority to waive fees and apply
207 temporary conditions, enabling similar outcomes without the policy.

208
209 **2026 March 24 – MOTION 8: L. Carnegie / H. Shears**

210
211 THAT the Board approve the proposed changes to CMTO’s regulatory documents,
212 as presented in **Appendix B**.

213 **CARRIED¹**

214
215
216 13. Massage Therapy Graduates/Students Practising Without Being Registered Policy – Review
217 Update

218
219 V. Browne, Director, Registration Services provided an update on the ongoing review of the
220 policy addressing massage therapy students and graduates practising without being
221 registered. This review forms part of a broader 2026 initiative to assess all registration
222 policies.

223
224
225

¹ One objection noted – M. Gordon

226 Many graduates experience a gap between program completion and registration, due to:
227 • Limited exam scheduling windows; and
228 • Rolling program intake and graduation cycles across institutions.
229 As a result, some graduates and students seek to begin practicing prior to registration.
230

231 Key Issues

- 232 • Current policy: is not sufficiently clear to students and graduates
- 233 • Uses terminology that can be confusing

234
235 Proposed direction:

- 236 • Shift from a standalone policy to targeted guidance, including:
 - 237 ○ Expanded student guide content; and
 - 238 ○ Clarifications within the Certificate of Registration Policy.

239
240 14. Inquiries, Complaints and Reports Committee Report

241 The ICRC reviews complaints and reports regarding registrant conduct and determines
242 appropriate action, including:

- 243 • Referral to discipline;
- 244 • Remediation;
- 245 • No further action; and
- 246 • Referral to Fitness to Practise.

247 J. Mathers, ICRC Chair provided the Board with a report on 2025 highlights and outcomes.
248 ICRC trends include an increase in high-risk sexual abuse cases which were up by 8% in
249 2025.

250
251 15. New Business

252
253 There was no new business.
254
255

256 16. Items for Information

257
258 The Board received a number of items for information including:

- 259 • 2025 Annual and Committee Reports;
- 260 • Governance Policy Updates; and
- 261 • Board Meeting Evaluation Survey.

262
263 Members were encouraged to read the annual report and review and familiarize themselves
264 with the updated governance policies.
265

266 17. In – Camera

267
268 The Board adjourned the public portion of the meeting to go in camera at 3:15pm.
269
270

271 **2026 March 24 – MOTION 9: J. Mathers / M. Gordon**

272

273 THAT in accordance with Health Professions Procedural Code s. 7 (2)(d) - where
274 personnel matters or property acquisitions will be discussed, the board end the
275 public session and move in- camera.

276

277

CARRIED

278 *Minutes from the in-camera meeting will be kept separately.*

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287 _____
S. Adderley, RMT

288 Board Chair

M. Boon

Registrar & CEO

EQUITY, DIVERSITY AND INCLUSION (EDI) COMMITTEE REPORT 2026 Q1 (January - March)

Committee Members: Jalpa Patel, Chair, Public Member, Board Member
Simisola Johnson, Public Member, non-Board Member
Supriya Latchman, Public Member, non-Board Member
Robyn Libby, RMT, Board Member

Committee Mandate:

The EDI Committee supports CMTO's strategic plan and commitment to promoting and upholding the principles of equity, diversity, and inclusion in its practices, policies, and programs.

SUMMARY OF COMMITTEE ACTIVITIES

1. MEETING DATES

In Q1, the EDI Committee (EDIC) met online on February 9 and in person on March 30, 2026.

2. ITEMS FOR INFORMATION

2.1 Orientation

At the first meeting of the year, members of the EDIC were provided with orientation, including a review of their mandate and work carried out to date.

2.2 EDI Questionnaire for Board and Non-Board Applicants

The Governance Committee asked the EDIC to review the EDI Questionnaire, including a proposed new question, that is used in the recruitment of Board and non-Board Committee members. As part of this most recent comprehensive review, Committee members considered information and resources from:

- Ontario's Anti-racism Directorate (ARD);
- The Ontario Human Rights Commission;
- The College of Nurses of Ontario (CNO) Workforce Census;
- The Ontario College of Social Workers and Social Service Workers (OCSWSSW) Equity and Inclusion Questions;
- McMaster University Guidance on Demographic Questions; and
- Canadian Institutes of Health Research.

The EDIC's recommendations for updates to the questionnaire were shared with the Governance Committee.

2.3 Policy Review

The EDIC reviewed the following policies and made recommendations to ensure they are clear, easy to use, support the users of each policy, and do not inadvertently disadvantage any group:

- Acupuncture Education and Authorization;
- Examination Candidates Returning after Three Previous Failures;
- Refresher Course; and
- Emergency Class Supervision.

The EDIC recommendations have been incorporated into the policies for consideration by the Registration Committee. For Board policies, the Registration Committee will make a recommendation to the Board for approval.

3. ITEMS SENT TO THE BOARD FOR DECISION

No items were referred to the Board for a decision in Q1.

EXECUTIVE COMMITTEE REPORT 2026 Q1 (January - March)

Committee Members: Sean Adderley, Chair, RMT, Board Member
Howard Shears, Vice Chair, Public Member, Board Member
Jalpa Patel, Public Member, Board Member
Tammy Contois, RMT, Board Member

Committee Mandate:

The Executive Committee supports the Board with key responsibilities including financial monitoring, risk management, strategic planning, managing the Registrar/CEO's performance, and governance.

SUMMARY OF COMMITTEE ACTIVITIES

1. MEETING DATES

The Executive Committee met on January 19, February 12, 18, 19 and March 2, 2026.

2. ITEMS SENT TO THE BOARD FOR DECISION

The Executive Committee discussed the following items which were brought forward to the Board for approval:

- 2025 Unaudited Financial Statements;
- CMTO Rebrand Reframe;
- Spousal Exemption; and
- CEO Review and Compensation.

3. ACTIONS

The Executive Committee took the following actions:

- Provided instruction to the auditors;
- Reviewed RMTAO Letter/Request for Funding;
- Reviewed the 2025 Year End Investment Portfolio;
- Reviewed proposed cost recovery approach;
- Reviewed refreshed policies; and
- Engaged in a preliminary discussion on 2027 Annual Fee and Multi-Year plan.

FITNESS TO PRACTISE COMMITTEE REPORT TO BOARD 2026 Q1 (January – March)

Committee Members: Carolyn Watt, Chair, Public Member, Board Member
Jennifer Da Ponte, Vice-Chair, RMT, Board Member
Sean Adderley, RMT, Board Member
Lauren Carnegie, RMT, Board Member
Roberto Cesario, Public Member, Board Member
Tammy Contois, RMT, Board Member
Judith DaSilva, Public Member, Board Member
Charles Gollob, RMT, Board Member
Matthew Gordon, Public Member, Board Member
Brian Highgate, Public Member, Board Member
Robyn Libby, RMT, Board Member
Jay Mathers, Public Member, Board Member
Jalpa Patel, Public Member, Board Member
Dawn Oehring, RMT, Board Member
Howard Shears, Public Member, Board Member
Ravara Van Vliet, RMT, Board Member
Suzy Wu, RMT, Board Member
Natalie Boot, RMT, non-Board Member
Theo Parusis, RMT, non-Board Member

Committee Mandate:

The Fitness to Practise Committee is responsible for hearing and determining allegations of incapacity made against a registrant.

SUMMARY OF COMMITTEE ACTIVITIES

1. MEETING DATES

The Fitness to Practise Committee held no meetings in this quarter.

2. ITEMS FOR INFORMATION

2.1 Hearing Statistics

Hearings Data	
Hearings completed	0
Motions completed	0
Case conferences ¹ held	1
Referrals received	1

2.2 Decision Data

No decisions were issued in the quarter.

2.3 Quarterly Summary of Committee Activities

The table below provides information on activities of the Fitness to Practice Committee.

	Registrant	Date(s) of Activity in the Quarter	Type of Activity	Status
1.	Registrant X	February 9, 2026	Referral	Hearing pending
2.	Registrant X	March 30, 2026	Case conference	Hearing pending

3. ITEMS SENT TO BOARD FOR DECISION

No items were referred to the Board for a decision in Q1.

¹ A case conference, as referenced in the [Fitness to Practise Rules of Procedure](#), is a meeting between the College and a registrant to discuss, among other issues, whether any facts can be agreed to, whether any issues can be settled or narrowed before the hearing, the content and timing of disclosure, and the scheduling of the hearing.

GOVERNANCE COMMITTEE REPORT 2026 Q1 (January - March)

Committee Members: Anne Resnick, Chair, Public non-Board Member
Anna Cantalini, RMT, Past Board Member
Bernadette Santiago, Public non-Board Member
Kim Westfall-Connor, RMT, Past Board Member

Committee Mandate:

The Governance Committee assists the Board in establishing, developing, and implementing modern governance processes, and selects committee members based on competencies and experience to ensure the effective functioning of the College Committees in the public interest.

SUMMARY OF COMMITTEE ACTIVITIES

1. MEETING DATES

In Q1 the Governance Committee met on February 19th. The following items were considered:

- Eligibility and Disqualification Criteria re: Complaints;
- New Public Member Committee Appointments;
- EDI Questionnaire for Board and non-Board Applicants;
- Registrar Succession Planning Policy – Update; and
- Governance Modernization.

2. ITEMS SENT TO THE BOARD FOR DECISION

No items were referred to the Board for a decision in Q1.

INQUIRIES, COMPLAINTS AND REPORTS COMMITTEE REPORT 2026 Q1 (January – March)

Committee Members: Jay Mathers, Chair, Public Member, Board Member
Ashley Van Zelst, Vice Chair, RMT, non-Board Member
Tammy Contois, RMT, Board Member
Krista Cranston, RMT, non-Board Member
Howard Shears, Public Member, Board Member
Brooke Hamilton, RMT, non-Board Member
Dawn Oehring, RMT, Board Member
Rebecca Cleaveley, RMT, non-Board Member
Jalpa Patel, Public Member, Board Member
Yvonne Marrello, RMT, non-Board Member
James Johnson, RMT, non-Board Member
Karalyn Van Aken, RMT, non-Board Member
Jennifer Da Ponte, RMT, Board Member
Simon Adeseke, RMT, non-Board Member
Dave Janveau, RMT, non-Board Member

Committee Mandate:

The Inquiries, Complaints and Reports Committee (ICRC) investigates complaints, inquiries, and reported concerns regarding registrants and determines a course of action in accordance with legislation, including referral to the Discipline Committee for allegations of professional misconduct or incompetence. The Committee also has the authority to conduct inquiries for incapacity issues and can refer incapacity concerns to the Fitness to Practise Committee.

SUMMARY OF COMMITTEE ACTIVITIES

1. MEETING DATES

The Inquiries, Complaints and Reports Committee is divided into three panels to accommodate the number of ongoing matters, as well as avoid any potential conflicts of interest and accommodate the selection of Panel members (should the need arise for a discipline hearing).

Collectively, the Panels met six (6) times for videoconference meetings on January 14, January 23, February 9, March 4, March 13 and March 23.

2. ITEMS FOR INFORMATION

2.1 New Cases and Nature of Concerns

Complaints	Nature of Concerns	Registrar Report Investigations	Nature of Concerns
42	0 - Advertising 3 - Billing and Fees 5 - Communication 13 - Competence/Patient Care 1 - Harassment/Boundary Violations 0 - Intent to Mislead including Fraud 5 - Professional Conduct & Behaviour 3 - Record Keeping 11 - Sexual Abuse 1 - Unauthorized Practice 0 - Other	5	0 - Advertising 0 - Billing and Fees 0 - Communication 0 - Competence/Patient Care 0 - Harassment/Boundary Violations 1 - Intent to Mislead including Fraud 1 - Professional Conduct & Behaviour 0 - Record Keeping 3 - Sexual Abuse 0 - Unauthorized Practice 0 - Other

2.2 Sources of Information for Complaints, Registrar Report Investigations, and Incapacity Matters

Sources	Total
Public (e.g. clients, police, media)	39
Other RMT	3
Other health professionals	1
Insurance companies	0
Internal	1
Employers/Facility Operators	1
Self-reports	0
Quality Assurance Committee (QAC)	0
Staff Initiated	0
Other Colleges	0
Other	2
Total	47

2.3 Cases Completed by the ICRC and Outcomes

Complaints	Outcomes	Registrar Reports Investigations	Outcomes
33	0 - Referral to Discipline 0 - SCERP and Oral Caution 0 - Oral Caution 9 - SCERP 0 - Undertaking 6 - Advice/ Recommendation 18 - No Further Action 0 - Frivolous and Vexatious 0 - Other	11	1 - Referral to Discipline 3 - SCERP and Oral Caution 0 - Oral Caution 2 - SCERP 5 - Undertaking - Remediation 0 - Advice/ Recommendation 0 - No Further Action

2.4 Current Incapacity Cases and Outcomes

New Cases	Cases Closed	Active Cases	Outcome
0	1	7	1 - Incapacity – Referral to FTP

2.5 Complaint Cases before Health Professions Appeal and Review Board (HPARB)

New Cases	Cases Closed	Active Cases	Outcome
5	1	13	1 – Upheld Decision

2.6 Current Active Cases

Active Cases

Complaints	Registrar Report Investigations	Incapacity Inquiries	Total Number of Cases
130	73	7	210

3. ITEMS SENT TO COUNCIL FOR DECISION

No items were referred to the Board for a decision in Q1.



**ONTARIO MASSAGE THERAPISTS DISCIPLINE TRIBUNAL
REPORT TO BOARD
2026 Q1 (January - March)**

Committee Members: David Wright, Chair, Public Member, non-Board Member
Bobbie Flint, Vice-Chair, RMT, non-Board Member
Sean Adderley, RMT, Board Member
Raj Anand, Public Member, non-Board Member
Lauren Carnegie, RMT, Board Member
Roberto Cesario, Public Member, Board Member
Tammy Contois, RMT, Board Member
Judith DaSilva, Public Member, Board Member
Jennifer Da Ponte, RMT, Board Member
Charles Gollob, RMT, Board Member
Matthew Gordon, Public Member, Board Member
Brian Highgate, Public Member, Board Member
Sherry Liang, Public Member, non-Board Member
Robyn Libby, RMT, Board Member
Jim Marinow, RMT, non-Board Member
Sophie Martel, Public Member, non-Board Member
Jay Mathers, Public Member, Board Member
Jennifer McGill, RMT, non-Board Member
Dawn Oehring, RMT, Board Member
Alpa Patel, RMT, non-Board Member
Jalpa Patel, Public Member, Board Member
Jeanette Plante Bouffard, RMT, non-Board Member
Jay Sengupta, Public Member, non-Board Member
Jennifer Scott, Public Member, non-Board Member
Howard Shears, Public Member, Board Member
Ravara Van Vliet, RMT, Board Member
Carolyn Watt, Public Member, Board Member
Jayne Webster, RMT, non-Board Member
Eric Wu, RMT, non-Board Member
Suzy Wu, RMT, Board Member

Committee Mandate:

The Ontario Massage Therapists Discipline Tribunal (OMTDT) is responsible for hearing and determining allegations of professional misconduct or incompetence against registrants. The OMTDT also decides reinstatement applications from former registrants whose certificates were revoked following disciplinary proceedings.

SUMMARY OF ACTIVITIES

1. MEETING DATES

OMTDT did not hold any business meetings in the first quarter. Newly appointed members attended multiple days of orientation in January and February 2026.

2. ITEMS FOR INFORMATION

2.1 Hearing Statistics

Hearings Data	
Hearings completed	7
Motions completed ¹	3
Case management conferences	14
Referrals received	1

Hearing Type	Number Completed
Contested liability ² only	0
Contested penalty ³ and/or costs	0
Uncontested liability and penalty	7
Uncontested penalty and costs	0

2.2 Overview

Referral activity was comparatively lower than the quarterly average of 6-8 referrals. Hearing and case management activity has been relatively stable, although there were noticeable differences in the nature of hearings held, with 100 percent of hearings completed in the first quarter proceeding on an uncontested basis.

¹ Motion hearings are being distinguished from liability and penalty hearings since they are often shorter proceedings requiring fewer resources and less time to dispose of.

² During the *liability* phase of a hearing, the panel decides whether the registrant engaged in professional misconduct or incompetence.

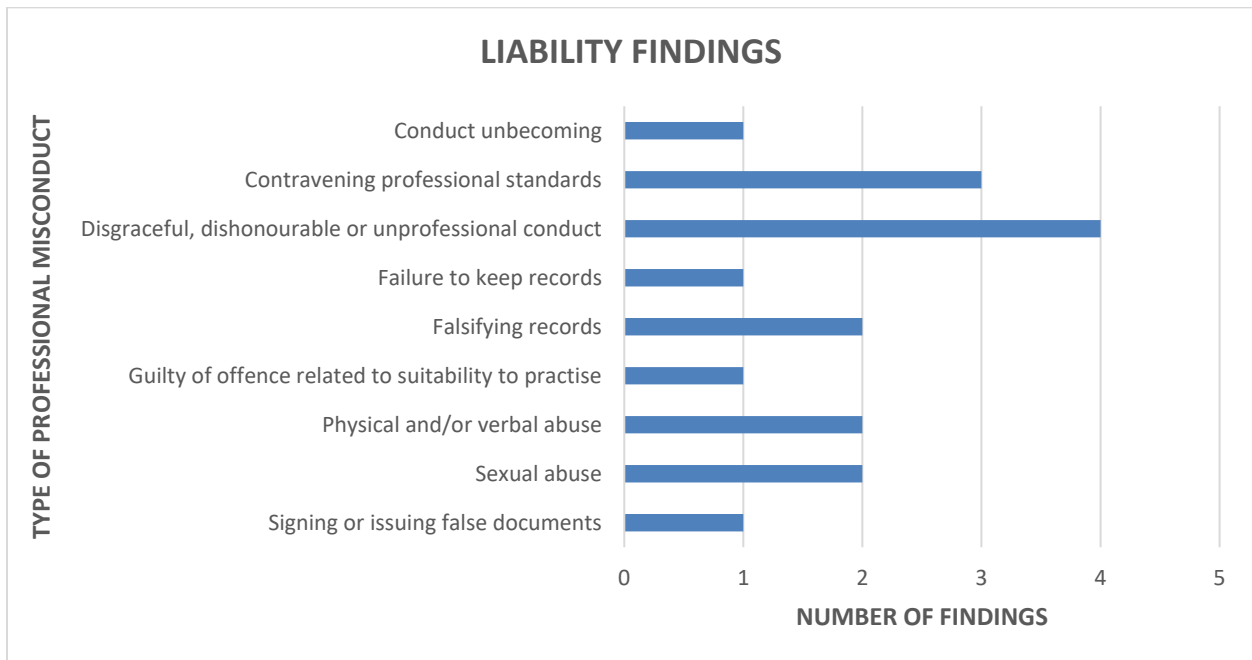
³ During the *penalty* phase of a hearing, panels may make one or more of the following orders: suspend or revoke a registrant's certificate of registration, impose specific terms, conditions and limitations, require the registrant to attend for a reprimand, etc. In appropriate cases, the panel may order a registrant to pay all or part of the College's costs. While costs are not part of penalty, they are considered at the penalty phase of the hearing.

2.3 Decision Data

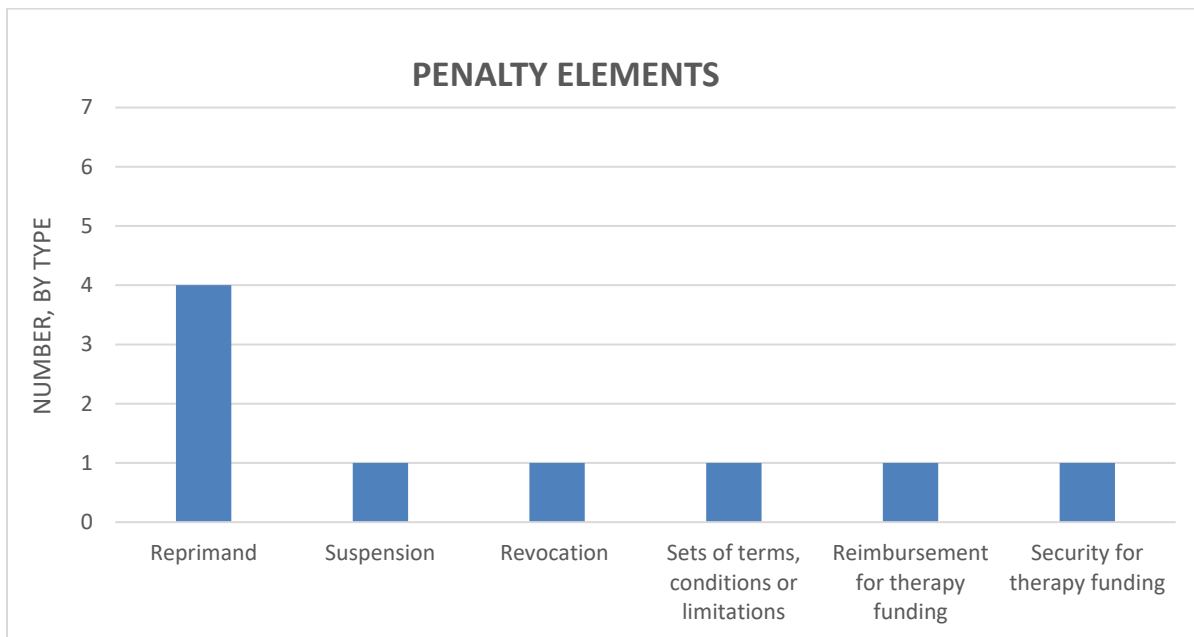
The Tribunal issued 6 decisions and reasons:

1. Unreported motion decision⁴
2. [College of Massage Therapists of Ontario v. Findlay, 2026 ONMTDT 2](#)
3. [College of Massage Therapists of Ontario v. Amaya, 2026 ONMTDT 3](#)
4. [College of Massage Therapists of Ontario v. Shad, 2026 ONMTDT 4](#)
5. [College of Massage Therapists of Ontario v. Jesuthasan, 2026 ONMTDT 5](#)
6. [College of Massage Therapists of Ontario v. Deng, 2026 ONMTDT 6](#)

A breakdown of the liability findings and penalty outcomes from the above-listed decisions is provided in the graphs below. Summaries of the decisions are available on CMTO's [website](#) and full-text versions of the decisions are reported on the Canadian Legal Information Institute (CanLII) [website](#).



⁴ This motion decision will be published on CanLII at a later date, pending the completion of the liability hearing.



Note: Most cases had more than one finding of professional misconduct and more than one penalty. Two matters involved joint submissions on penalty where the College did not request revocation or suspension of those registrants' certificates given the registrants had promised to resign from and never reapply for registration with the College.

2.4 Quarterly Summary of Committee Activities

The table below lists activities related to case management conferences, motions, hearings, and release dates of written reasons for decision.

	Registrant	Date(s) of Activity in the Quarter	Type of Activity	Status
1.	CF	January 6; January 26	Liability and penalty hearing; Reasons for decision issued	Completed/closed
2.	Registrant C	January 12	Motion decision issued	Liability hearing pending
3.	VB	January 13, February 13, March 12	Case management conferences	Reinstatement hearing scheduled
4.	JZ	January 13; February 10	Case management conference; Liability and penalty hearing;	Reasons for decision pending
5.	AS	January 16; February 13; March 10	Case management conference; Liability and penalty hearing; Reasons for decision issued	Completed/closed
6.	Registrant T	January 19	Case management conference	Hearing scheduled

7.	JRJ	January 20; March 16	Liability and penalty hearing; Reasons for decision issued	Completed/closed
8.	Registrant K	January 22, February 5, March 12	Case management conferences	Hearing pending
9.	FW	January 27; March 12	Case management conference; Liability and penalty hearing;	Reasons for decision pending
10.	HEA	February 4; March 10	Liability and penalty hearing; Reasons for decision issued	Completed/closed
11.	Registrant N	February 6	Case management conference	Motion and liability hearings scheduled
12.	Registrant L	February 10; March 23	Case management conference; Motion hearing	Motion decision pending; liability hearing scheduled
13.	Registrant S	February 25	Motion hearing;	Motion decision pending; liability hearing scheduled
14.	GC	March 3	Liability and penalty hearing;	Reasons for decision pending
15.	Registrant B	March 6	Case management conference	Hearing scheduled
16.	Registrant S	March 9	Case management conference	Hearing pending
17.	LD	March 27; March 31	Motion hearing; Reasons for motion decision issued	Indefinitely adjourned/closed

3. ITEMS SENT TO BOARD FOR DECISION

No items were referred to the Board for a decision in Q1.

PATIENT RELATIONS COMMITTEE REPORT 2026 Q1 (January – March)

Committee Members: Ravara Van Vliet, Chair, RMT, Board Member
Jay Mathers, Vice Chair, Public Member, Board Member
Brian Highgate, Public Member, Board Member
Lingling Wang, RMT, non-Board Member

Committee Mandate:

The Patient Relations Committee (PRC) is responsible for all programs and measures relating to the relationship between registrants and patients, including programs designed to address and prevent sexual abuse of patients by registrants.

SUMMARY OF COMMITTEE ACTIVITIES

1. MEETING DATES

The Committee met on February 18, 2026.

2. ITEMS FOR INFORMATION

2.1 Committee Orientation

Staff led the committee through an orientation session. Committee members received an overview of the PRC's mandate, specifically its responsibility for programs and measures relating to registrant–patient relationships, with a primary focus on preventing and addressing sexual abuse. Staff outlined the regulatory framework under the *Regulated Health Professions Act, 1991* (RHPA), emphasizing the importance of encouraging reporting and providing funding for therapy and counselling for individuals who allege sexual abuse. The funding for therapy and counselling program was also reviewed in detail.

2.2 Update on Funding for Therapy and Counselling Program

Staff provided an update on the funding for therapy and counselling program, key metrics for 2025 included:

- Eleven applications were received and approved, with no applications declined;
- Ten matters were closed in 2025;
- A total of forty-eight applicants accessed funding during the year; and
- Seventy-nine matters remained active at year-end.

Staff noted that the program is stabilizing following increased demand in previous years and policy updates, and that other health colleges have expressed interest in CMTO's model for program administration.

2.3 Review of Committee Terms of Reference

Staff provided an overview of the PRC's mandate and terms of reference. Key responsibilities were outlined, including oversight of sexual abuse prevention initiatives, administration of the funding for therapy and counselling program, development of policies, and public awareness efforts.

The committee confirmed that the Terms of Reference remain appropriate but agreed that supporting documents - particularly the Sexual Abuse Prevention Plan - should be updated or formally reviewed, with this work to be included in the 2026 PRC Work Plan.

2.4 Prevention of Sexual Abuse Overview and Updates

Staff provided an overview of CMTO's prevention of sexual abuse initiatives and programs, including:

- The most recent Prevention of Sexual Abuse Seminar, which focused on the disproportionate number of complaints involving male RMTs/MTs;
- The potential introduction of a spousal exemption, which would allow registrants to treat their spouses without the interaction being classified as sexual abuse;
- A recommendation from the Domestic Violence Death Review Committee, which has prompted collaboration with other health regulators to develop educational resources on recognizing and responding to intimate partner violence; and
- Findings from a recent RMTAO survey were discussed, highlighting high rates of sexual harassment and assault experienced by RMTs/MTs from patients, as well as concerns about ambiguity in patient behaviours and fear of regulatory repercussions.
 - Staff noted that recent updates to Standards of Practice have made it easier for RMTs/MTs to discharge abusive patients.

2.5 Public Awareness Campaigns Overview and Updates

The committee received an update on communications and public awareness activities. Staff highlighted the continued evolution of the "Look Before You Book" campaign, which promotes use of the public register, as well as the expansion of digital campaigns and the transition to in-house management of communications. Results of a communications audit were also presented, with recommendations focused on improving clarity, accessibility, and tone in messaging.

2.6 Communications Updates

Staff provided updates on:

- Stakeholder engagement initiatives, including ongoing college visits and town halls;
- The launch of CMTO's new Strategic Plan; and
- The shift toward using the term "patient" instead of "client".

2.7 2026 PRC Work Plan

The proposed 2026 PRC Work Plan was presented by staff and approved by the committee, including the addition of updating the Sexual Abuse Prevention Plan.

3. ITEMS FOR DECISION

2026 PRC Workplan: The committee approved the 2026 PRC work plan and directed staff to update the Sexual Abuse Prevention Plan.

4. ITEMS SENT TO BOARD

No items were referred to the Board for a decision in Q1.

QUALITY ASSURANCE COMMITTEE REPORT 2026 Q1 (January - March)

COMMITTEE MEMBERS: Brian Highgate, Chair, Public Member, Board Member
Jianjiang Li, Vice-Chair, RMT, non-Board Member
Lauren Carnegie, RMT, Board Member
Sandra Fattibene, RMT, non-Board Member
Charles Gollob, RMT, Board Member
Brienne Lalande, RMT, non-Board Member
Marvin Mohring, RMT, non-Board Member
Carolyn Watt, Public Member, Board Member
Suzy Wu, RMT, Board Member
Amanda Young, RMT, non-Board Member

Committee Mandate:

The Quality Assurance Committee is responsible for overseeing the development and implementation of a Quality Assurance Program in accordance with the *Regulated Health Professions Act, 1991* and College regulations.

SUMMARY OF COMMITTEE ACTIVITIES

1. MEETING DATES

The Quality Assurance Committee met the following times:

- On January 27, 2026, the Quality Assurance Committee members had their Orientation and Training, followed by a short Business component relating to Panel composition.
- On February 27, 2026, a Quality Assurance Committee Panel met for a refresher Panel Orientation along with a review of 64 matters, including those relating to last year's approved Be the Best You Can Be non-compliance process.
- On March 4, 2026, the Quality Assurance Committee had its first official Business meeting and, among other considerations and discussion, also:
 - approved the 2027 Risk-based Assessment Blueprint for implementation, and
 - included fulsome discussions related to STRiVE Next, requiring many changes in 2026, such as moving Be the Best You Can Be to 2027 to support the revisioning.

Part of the 2027 Risk-based Blueprint approval included support for:

- a) Deferring Safety & Risk Management, along with Infection Prevention and Control (IPAC) due to their complexity;
- b) Decreasing to three topics, enabling increased depth, as well as offering more reasonable volume of content for one touch point;

- c) Focusing on high-risk topics (i.e., Sexual Abuse and Fraud); and
- d) Including the new Standard: Record Keeping.

2. ITEMS FOR INFORMATION

2.1 STRiVE – Practice Profile

STRiVE – Practice Profile opened on March 1, 2026. RMTs had 30 days to complete Practice Profile with a deadline of March 31, 2026. All RMTs/MTs selected with a General Class registration status were required to complete. Those in Inactive Class were not required but encouraged to complete Practice Profile. The compliance rate for RMTs/MTs required to complete Practice Profile, at the end of day March 31, 2026, was 95.2%.

3. ITEMS SENT TO THE BOARD FOR DECISION

No items were referred to the Board for a decision in Q1.

REGISTRATION COMMITTEE REPORT 2026 Q1 (January - March)

Committee Members: Elisabeth Mathers, Chair, RMT, non-Board Member
Charles Gollob, Vice Chair, RMT, Board Member
Sean Adderley, RMT, Board Member
Brian Highgate, Public Member, Board Member
Kimberly Kane, RMT, non-Board Member
Sandeep Kalirah, RMT, non-Board Member
Carolyn Watt, Public Member, Board Member

Committee Mandate:

The Registration Committee has responsibility for determining the eligibility for registration of all applicants where there is a question about capacity, training, experience or education, and/or when the Registrar believes that terms, conditions, or limitations should be imposed on a Certificate of Registration.

SUMMARY OF COMMITTEE ACTIVITIES

1. MEETING DATES

In Q1, the Registration Committee met on January 12 and received orientation. The Registration Committee had a business meeting on February 23. Additionally, a panel of the Registration Committee met on February 13 to review two applications for registration.

2. ITEMS FOR INFORMATION

None

3. ITEMS SENT TO THE BOARD FOR DECISION

No items were referred to the Board for a decision in Q1.

4. ITEMS FOR REGISTRATION COMMITTEE DECISION

4.1 Language Fluency Policy and Vulnerable Sector (VS) Check Policy

The Equity, Diversity, and Inclusion (EDI) Committee provided guidance and recommendations to improve clarity and ease of use for the Language Fluency Policy, and the Vulnerable Sector (VS) Check policy. The Registration Committee reviewed and approved the updated policies.

4.2 Registration Committee Workplan

The Registration Committee approved the 2026 Workplan.

5. ITEMS FOR PANEL DECISION

	Item	Summary	Decision
5.1	Approval of Terms, Conditions and Limitations (TCLs)	The Panel reviewed TCLs the Registrar proposed to impose on the Certificate of Registration of two applicants and the applicants had consented to the TCLs.	The Panel directed the Registrar to register the applicants with the TCLs proposed by the Registrar.

6. ITEMS FOR REGISTRATION COMMITTEE DECISION

	Item	Summary	Decision
6.1	Refresher Course Category 3 Submission	Two applications from former registrants who had not held a General Certificate for more than 15 years and were wishing to re-apply for registration.	The two former registrants must complete a Category 2 Refresher Course before applying for registration.

BRIEFING NOTE – FOR DECISION

To: Board

Date: June 9, 2026

From: Robyn MacArthur, Interim Director, Finance
Mala Channapatna, Manager, Finance

Re: Proposal to Increase the Digital Strategy and Complaints and Discipline Restricted Funds

Issue

The Board is being asked to consider allocating additional funding to each of the following Restricted Funds:

- | | |
|---|-------------|
| 1. Digital Strategy (including Cyber Security): | \$1,000,000 |
| 2. Complaints & Discipline: | \$ 500,000 |

1. Digital Strategy

Background

In June 2025, the Board approved the establishment of an internally restricted Digital Strategy Fund of \$1,000,000 to support digital transformation initiatives over a three-to-four-year period. This allocation was based on preliminary cost estimates provided by the College's IT consultant, Optimus SBR.

The digital strategy forms part of the 2025–2029 Strategic Plan and supports:

1. Strengthening process optimization;
2. Integration of platform systems;
3. Consolidation of data and enhancement of analytics and reporting; and
4. Improved user engagement.

At the time the fund was established, the Board was advised that estimated costs were “slightly above \$1 million.” To date, \$241,000 has been spent on digital strategy activities which have only covered the cost of investigating and sourcing appropriate vendors for our upgrades via our consulting partners and the licensing of some of the software. These costs do not yet include the big ticket items, which have been identified as:

- LMS – a Learning Management System - the replacement for STRIVE / HR
- Replacement for the repository of all registrant information – as yet unknown
- Data Lakehouse – Cloud based centralized storage of data
- Case Management System – used by Investigations, Prosecutions and Hearings
- Cybersecurity

We expect that these expenses will be completed by our 2029 financial year, and we will continue to update our requirements annually in June of each year.

Recommendation

That the Board approve:

- Replenishing the fund and allocating an additional \$1,000,000, bringing the total Digital Strategy Fund to \$2,000,000; and
- That the scope of the fund be expanded to include Cybersecurity.

Rationale

As the digital roadmap has been further refined, the scope of required funding has become clearer. Current initiatives include replacing the legacy Learning Platform to modernize education delivery and enhance user experience; developing a centralized data platform to integrate data across systems, strengthen reporting, and enable faster, more informed decision-making; and preparing a request for proposal to replace the organization’s core system, including the case management platform.

In addition to system modernization, cybersecurity needs have increased. These include strengthening security protocols, enhancing monitoring capabilities, and expanding staff/board/committee training to align with best practices for safeguarding sensitive data.

Looking ahead, it is anticipated that replacement of the core database alone may exceed \$1,000,000 necessitating additional funding capacity.

2. Complaints & Discipline Fund

Background

The Complaints and Discipline Fund was originally established in 2013 at \$1,000,000 to ensure the College could manage unexpected surges in investigation and prosecution costs that exceed the annual budget, without compromising unrestricted reserves.

In 2016, an additional \$500,000 was added, bringing the total fund to \$1,500,000. No further contributions have been made in the past ten years. Until 2025, this fund had not been used.

Staff estimates costs associated with complaints and discipline cases for which settlement is expected to occur after year-end. The estimate includes external legal and independent legal counsel fees and other direct costs.

During the current year, the costs associated with settling cases from prior years were greater than originally estimated in the amount of \$706,174 due to an increase in the complexity of certain cases.

This prompted discussion of whether or not the overall balance was sufficient to ensure we were prepared for similar future occurrences.

Recommendation

That the Board approve:

- An additional \$500,000 be restricted for the Complaints and Discipline Fund.

Rationale

Over the past decade, inflationary pressures and increasing complexity of discipline cases have significantly raised the cost of investigations and prosecutions. While the Conduct team does its best to predict volumes, the complexity of cases cannot always be predicted nor the complexity and length of appeals and possible re-hearings. Given the unpredictable nature of this work, it is important to have a healthy reserve fund to cover the outlier cases.

Enhancing the restricted fund will:

- Ensure continued financial protection against high-cost, complex discipline cases;
- Maintain stability of unrestricted reserves; and
- Support the College's mandate to effectively carry out its regulatory and disciplinary responsibilities.

Draft Motion:

THAT the Board approve an additional \$1,000,000 to the internally restricted Digital Strategy Fund, and that the scope of the fund be expanded to include cybersecurity. Further, the Board approve an additional \$500,000 to the internally restricted Complaints and Discipline Fund.

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

FINANCIAL STATEMENTS

DECEMBER 31, 2025

Draft Statement Subject to Revision

HILBORNLLP

Independent Auditor's Report

To the Board of Directors of the College of Massage Therapists of Ontario

Opinion

We have audited the financial statements of the College of Massage Therapists of Ontario (the "College"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the annual report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the annual report prior to the date of our auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in our auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the ability of the College to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the financial reporting process of the College.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the College.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the College to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Toronto, Ontario
TBD

Chartered Professional Accountants
Licensed Public Accountants

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Statement of Financial Position

December 31	2025 \$	2024 \$
ASSETS		
Current assets		
Cash and cash equivalents (note 3)	18,990,937	19,963,014
Short-term investments (note 4)	4,026,300	308,977
Investments (note 5)	1,671,748	1,530,086
Prepaid expenses (note 14)	409,488	202,719
	25,098,473	22,004,796
Investments (note 5)	7,061,936	6,671,411
Capital assets (note 6)	277,194	336,624
	7,339,130	7,008,035
	32,437,603	29,012,831
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities (note 8)	1,443,557	1,300,763
Deferred registration fees	14,818,882	14,303,890
	16,262,439	15,604,653
NET ASSETS		
Invested in capital assets	277,194	336,624
Internally restricted for complaints and discipline (note 11)	2,000,000	1,500,000
Internally restricted for national initiatives (note 12)	339,247	344,040
Internally restricted for digital strategy (note 13)	2,000,000	1,000,000
Unrestricted	11,558,723	10,227,514
	16,175,164	13,408,178
	32,437,603	29,012,831

The accompanying notes are an integral part of these financial statements

Approved on behalf of the Board of Directors:

Director

Director

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Statement of Operations

Year ended December 31	2025 \$	2024 \$
Revenues		
Registration fees	15,362,391	14,832,322
Investment income (note 9)	695,234	835,945
	16,057,625	15,668,267
Expenses		
Salaries and benefits	7,298,933	6,777,340
Complaints and discipline (note 10)	2,274,265	1,147,361
Information technology	799,144	633,778
Rent and operating costs (note 14)	482,659	407,843
Contributions to national initiatives (note 12)	444,040	347,526
Quality assurance	364,151	395,770
Consulting fees	363,342	292,279
Merchant fees	329,978	315,193
Office and general	287,112	235,506
Board and committees	235,608	258,871
Professional fees	221,156	127,186
Amortization - capital assets	125,614	141,926
Communications	64,637	96,645
	13,290,639	11,177,224
Excess of revenues over expenses for year	2,766,986	4,491,043

The accompanying notes are an integral part of these financial statements

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Statement of Changes in Net Assets

Year ended December 31

	Invested in capital assets \$	Internally restricted for complaints and discipline \$	Internally restricted for national initiatives \$	Internally restricted for digital strategy \$	Unrestricted \$	2025 Total \$
Balance, beginning of year	336,624	1,500,000	344,040	1,000,000	10,227,514	13,408,178
Excess of revenues over expenses (expenses over revenues) for year	-	(706,174)	(444,040)	(71,331)	3,988,531	2,766,986
Amortization of capital assets	(125,614)	-	-	-	125,614	-
Purchase of capital assets	66,184	-	-	-	(66,184)	-
Internal restriction (notes 11, 12 and 13)	-	1,206,174	439,247	1,071,331	(2,716,752)	-
Balance, end of year	277,194	2,000,000	339,247	2,000,000	11,558,723	16,175,164

	Invested in capital assets \$	Internally restricted for complaints and discipline \$	Internally restricted for national initiatives \$	Internally restricted for digital strategy \$	Unrestricted \$	2024 Total \$
Balance, beginning of year	453,856	1,500,000	347,550	-	6,615,729	8,917,135
Excess of revenues over expenses (expenses over revenues) for year	-	-	(347,526)	-	4,838,569	4,491,043
Amortization of capital assets	(141,926)	-	-	-	141,926	-
Purchase of capital assets	24,694	-	-	-	(24,694)	-
Internal restriction (notes 12 and 13)	-	-	344,016	1,000,000	(1,344,016)	-
Balance, end of year	336,624	1,500,000	344,040	1,000,000	10,227,514	13,408,178

The accompanying notes are an integral part of these financial statements

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Statement of Cash Flows

Year ended December 31	2025 \$	2024 \$
Cash flows from operating activities		
Excess of revenues over expenses for year	2,766,986	4,491,043
Adjustments to determine net cash provided by (used in) operating activities		
Amortization of capital assets	125,614	141,926
Amortization of bond discounts and premiums	(47,296)	(41,758)
Interest capitalized on short-term investments	(26,300)	(15,199)
Interest received on short-term investments capitalized in prior years	15,199	-
Interest capitalized on investments	(71,911)	(81,788)
Interest received on investments capitalized in prior years	36,028	30,209
	2,798,320	4,524,433
Change in non-cash working capital items		
Decrease (increase) in prepaid expenses	(206,769)	19,632
Increase (decrease) in accounts payable and accrued liabilities	142,794	(1,606,564)
Increase in deferred registration fees	514,992	590,488
	3,249,337	3,527,989
Cash flows from investing activities		
Purchase of short-term investments	(4,000,000)	(299,074)
Purchase of investments	(1,957,615)	(693,690)
Proceeds from sale of short-term investments	293,778	381,386
Proceeds from sale of investments	1,508,607	675,899
Purchase of capital assets	(66,184)	(24,694)
	(4,221,414)	39,827
Net change in cash	(972,077)	3,567,816
Cash and cash equivalents, beginning of year	19,963,014	16,395,198
Cash and cash equivalents, end of year	18,990,937	19,963,014

The accompanying notes are an integral part of these financial statements

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Notes to Financial Statements

December 31, 2025

Nature and description of the organization

The College of Massage Therapists of Ontario (the "College") was incorporated as a non-share capital corporation under the Regulated Health Professions Act, 1991 ("RHPA"). As the regulator and governing body of the massage therapy profession in Ontario, the major function of the College is to administer the Massage Therapy Act, 1991 in the public interest.

The College is a not-for-profit organization, as described in Section 149(1)(l) of the Income Tax Act, and therefore is not subject to income taxes.

1. Significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) Revenue recognition

Registration fees

Registration fees are recognized as revenue in the fiscal year to which they relate. The registration year of the College coincides with that of the fiscal year of the College, being January 1 to December 31. Registration fees received in advance of the fiscal year to which they relate are recorded as deferred registration fees.

Investment income

Investment income comprises interest from cash and cash equivalents, short-term investments and investments and realized gains and losses on the sale of investments.

Revenue is recognized on an accrual basis. Interest on investments is recognized over the terms of the investments using the effective interest method.

(b) Cash and cash equivalents

Cash and cash equivalents consist of cash and guaranteed investment certificates that are redeemable or have a contractual maturity of ninety days or less from date of acquisition, and are not subject to significant risk of changes in value.

(c) Short-term investments

Short-term investments consist of treasury bills, banker's acceptances and guaranteed investment certificates with maturity dates ranging from 91 days to twelve months from date of acquisition.

(d) Investments

Investments consist of Canadian fixed income investments with maturity dates greater than twelve months from date of acquisition. Investments that mature within twelve months from the year-end date are classified as current.

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

December 31, 2025

1. Significant accounting policies (continued)

(e) Capital assets

The costs of capital assets are capitalized upon meeting the criteria for recognition as a capital asset, otherwise, costs are expensed as incurred. The cost of a capital asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

Capital assets are measured at cost less accumulated amortization and accumulated impairment losses.

Amortization is provided for, upon the commencement of the utilization of the assets, using methods and rates designed to amortize the cost of the capital assets over their estimated useful lives. The methods and annual amortization rates are as follows:

Computer equipment	20% straight-line
Office equipment	20% declining balance

Amortization of leasehold improvements is recorded on a straight-line basis over the remaining term of the lease.

A capital asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If any potential impairment is identified, the amount of the impairment is quantified by comparing the carrying value of the capital asset to its fair value. Any impairment of the capital asset is recognized in income in the year in which the impairment occurs.

An impairment loss is not reversed if the fair value of the capital asset subsequently increases.

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

December 31, 2025

1. Significant accounting policies (continued)

(f) Financial instruments

Measurement of financial assets and liabilities

The College initially measures its financial assets and financial liabilities at fair value adjusted by the amount of transaction costs directly attributable to the instrument.

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

Amortized cost is the amount at which a financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

Financial assets measured at amortized cost include cash and cash equivalents, short-term investments and investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Impairment

At the end of each year, the College assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. Objective evidence of impairment includes observable data that comes to the attention of the College, including but not limited to the following events: significant financial difficulty of the issuer; a breach of contract, such as a default or delinquency in interest or principal payments; and bankruptcy or other financial reorganization proceedings.

When there is an indication of impairment, the College determines whether a significant adverse change has occurred during the year in the expected timing or amount of future cash flows from the financial asset.

When the College identifies a significant adverse change in the expected timing or amount of future cash flows from a financial asset, it reduces the carrying amount of the financial asset to the greater of the following:

- the present value of the cash flows expected to be generated by holding the financial asset discounted using a current market rate of interest appropriate to the financial asset; and
- the amount that could be realized by selling the financial asset at the statement of financial position date.

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

December 31, 2025

1. Significant accounting policies (continued)

(f) Financial instruments (continued)

Impairment (continued)

Any impairment of the financial asset is recognized in income in the year in which the impairment occurs.

When the extent of impairment of a previously written-down financial asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to the extent of the improvement, but not in excess of the impairment loss. The amount of the reversal is recognized in income in the year the reversal occurs.

(g) Management estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current year. Actual results may differ from these estimates, the impact of which would be recorded in future years.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

Significant estimates include those used when accounting for accruals related to the resolution of complaints and discipline matters in progress at year end (note 8).

2. Financial instrument risk management

The College is exposed to various risks through its financial instruments. The following analysis provides a measure of the College's risk exposure and concentrations.

The financial instruments of the College and the nature of the risks to which those instruments may be subject, are as follows:

Financial instrument	Risks				
	Credit	Liquidity	Market risk		
			Currency	Interest rate	Other price
Cash and cash equivalents	X			X	
Short-term investments	X			X	
Investments	X			X	
Accounts payable and accrued liabilities		X			

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

December 31, 2025

2. Financial instrument risk management (continued)

Credit risk

The College is exposed to credit risk resulting from the possibility that parties may default on their financial obligations, or if there is a concentration of transactions carried out with the same party, or if there is a concentration of financial obligations which have similar economic characteristics that could be similarly affected by changes in economic conditions, such that the College could incur a financial loss.

The maximum exposure of the College to credit risk is as follows:

	2025	2024
	\$	\$
Cash and cash equivalents	18,990,937	19,963,014
Short-term investments	4,026,300	308,977
Investments	8,733,684	8,201,497
	<u>31,750,921</u>	<u>28,473,488</u>

The College reduces its exposure to the credit risk of cash and cash equivalents and short-term investments by maintaining balances with a Canadian financial institution.

The College manages its exposure to the credit risk of investments through an investment policy which restricts the types of eligible investments.

Liquidity risk

Liquidity risk is the risk that the College will not be able to meet a demand for cash or fund its obligations as they come due.

The liquidity of the College is monitored by management to ensure sufficient cash is available to meet liabilities as they come due.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

Currency risk

Currency risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in foreign exchange rates.

The College is not exposed to currency risk.

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

December 31, 2025

2. Financial instrument risk management (continued)

Interest rate risk

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

The College manages the interest rate risk exposure of its Canadian fixed income investments by using a laddered portfolio with varying terms to maturity. The laddered structure of maturities helps to enhance the average portfolio yield while reducing the sensitivity of the portfolio to the impact of interest rate fluctuations.

Other price risk

Other price risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market.

The College is not exposed to other price risk.

Changes in risk

There have been no significant changes in the risk profile of the financial instruments of the College from that of the prior year.

3. Cash and cash equivalents

	2025 \$	2024 \$
Cash	16,963,937	19,963,014
Guaranteed investment certificates - redeemable, prime less 2%, due July 6, 2026	2,027,000	-
	<u>18,990,937</u>	<u>19,963,014</u>

4. Short-term investments

Non-redeemable guaranteed investment certificate with an effective interest rate of 2.63% (2024 - 3.21%) and maturity date in April 2026 (2024 - April 2025).

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

December 31, 2025

5. Investments

	2025 \$	2024 \$
Current	1,671,748	1,530,086
Long-term	7,061,936	6,671,411
	<u>8,733,684</u>	<u>8,201,497</u>

Canadian fixed income Investments with effective interest rates ranging from 1.35% to 5.23% (2024 - 0.80% to 5.23%), and maturity dates ranging from May 2026 to June 2036 (2024 - February 2025 to June 2034).

6. Capital assets

	Cost \$	Accumulated Amortization \$	2025 Net \$
Computer equipment	1,144,963	998,680	146,283
Office equipment	624,206	535,143	89,063
Leasehold improvements	680,001	638,153	41,848
	<u>2,449,170</u>	<u>2,171,976</u>	<u>277,194</u>

	Cost \$	Accumulated Amortization \$	2024 Net \$
Computer equipment	1,078,779	943,310	135,469
Office equipment	624,206	512,877	111,329
Leasehold improvements	680,001	590,175	89,826
	<u>2,382,986</u>	<u>2,046,362</u>	<u>336,624</u>

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

December 31, 2025

7. Intangible assets

	Cost	Accumulated Amortization	2025 Net
	\$	\$	\$
Computer software	624,184	624,184	-

	Cost	Accumulated Amortization	2024 Net
	\$	\$	\$
Computer software	624,184	624,184	-

8. Accounts payable and accrued liabilities

	2025	2024
	\$	\$
Trade payables and accrued liabilities	690,799	728,897
Accrued liabilities - complaints and discipline	752,758	571,866
	<u>1,443,557</u>	<u>1,300,763</u>

9. Investment income

	2025	2024
	\$	\$
Interest from cash and cash equivalents	425,445	586,816
Interest from short-term investments	26,300	13,687
Interest from investments	283,435	273,159
Investment fees	(39,946)	(37,717)
	<u>695,234</u>	<u>835,945</u>

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

December 31, 2025

10. Complaints and discipline

	2025 \$	2024 \$	2023 \$
Expenses before the following:	1,697,971	1,363,001	1,762,116
Expenses incurred in excess of (less than) prior year estimate	706,174	(87,359)	260,436
Cost recoveries	(129,880)	(128,281)	(89,787)
	<u>2,274,265</u>	<u>1,147,361</u>	<u>1,932,765</u>

Management estimates costs associated with complaints and discipline cases for which settlement is expected to occur subsequent to year-end. The estimate includes external legal and independent legal counsel fees and other direct costs.

During the current year, the costs associated with settling cases from prior years were greater than originally estimated due to an increase in the complexity of certain cases.

11. Net assets internally restricted for complaints and discipline

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

During the current year, the College recorded \$706,174 in connection with expenses incurred in excess of amounts estimated in the prior year (note 10).

In the current year, subject to the direction of the Board of Directors upon the recommendation of the Executive Committee, a transfer of \$1,206,174 was approved from unrestricted net assets to net assets internally restricted for complaints and discipline.

The internal restriction is subject to the direction of the Board of Directors upon the recommendation of the Executive Committee.

12. Net assets internally restricted for national initiatives

The Board of Directors of the College has internally restricted net assets to support anticipated national initiatives.

During the current year, a contribution in the amount of \$344,040 (2024 - \$347,526) was made to Canadian Massage Therapy Council for Accreditation ("CMTCA"). The funds will be used by CMTCA to develop and deliver an accreditation process to provide a mechanism for quality assurance and continuous improvement of entry-level massage therapy education programs.

During the current year, a contribution in the amount of \$100,000 (2024 - nil) was made to Federation of Massage Therapy Regulatory Authorities of Canada ("FOMTRAC"). The funds will be used by FOMTRAC to update the competency profile and practice competencies.

Effective January 1, 2026, the College entered into a funding agreement with CMTCA to provide annual fees, in the amount of \$339,247, to CMTCA until December 31, 2026.

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

December 31, 2025

12. Net assets internally restricted for national initiatives (continued)

In the current year, subject to the direction of the Board of Directors upon the recommendation of the Executive Committee, a transfer of \$439,247 (2024 - \$344,016) was approved from unrestricted net assets to net assets internally restricted for national initiatives.

The internally restricted balance at the end of year is for the commitment the College has made over the next fiscal year pursuant to the funding agreement with CMTCA.

The internal restriction is subject to the direction of the Board of Directors upon the recommendation of the Executive Committee.

13. Net assets internally restricted for digital strategy

The Board of Directors of the College has internally restricted net assets to support the digital strategy and cybersecurity of the College.

During the year, \$71,331 was spent in connection with the digital strategy and has been applied against the internally restricted net assets for digital strategy.

In the current year, subject to the direction of the Board of Directors upon the recommendation of the Executive Committee, a transfer of \$1,071,331 (2024 - \$1,000,000) was approved from unrestricted net assets to net assets internally restricted for digital strategy.

The internal restriction is subject to the direction of the Board of Directors upon the recommendation of the Executive Committee.

14. Commitments

(a) The College is committed to lease its office premises until November 30, 2026. The future lease payments, including premises common area expenses, are estimated to be \$591,671

Pursuant to an agreement commencing June 1, 2023, the College sublet a portion of its office premises to a third party until November 29, 2026. The future lease recovery, including premises common area expenses, is \$93,860

During the current year, the recovery from sublease in the amount of \$117,469 (2024 - \$155,708) was credited to rent and operating costs in the statement of operations.

COLLEGE OF MASSAGE THERAPISTS OF ONTARIO

Notes to Financial Statements (continued)

December 31, 2025

14. Commitments (continued)

- (b) Subsequent to year end, the College entered in an agreement, expiring March 31, 2037, to lease new office premises, with a fixturing period commencing July 1, 2026 and expiring March 31, 2027. Effective April 1, 2027 the payment of rent commences.

The future annual lease payments, including an estimate of premises common area expenses, are as follows:

	\$
2027	466,970
2028	638,597
2029	657,947
2030	677,424
Thereafter	<u>4,682,906</u>
	<u><u>7,123,844</u></u>

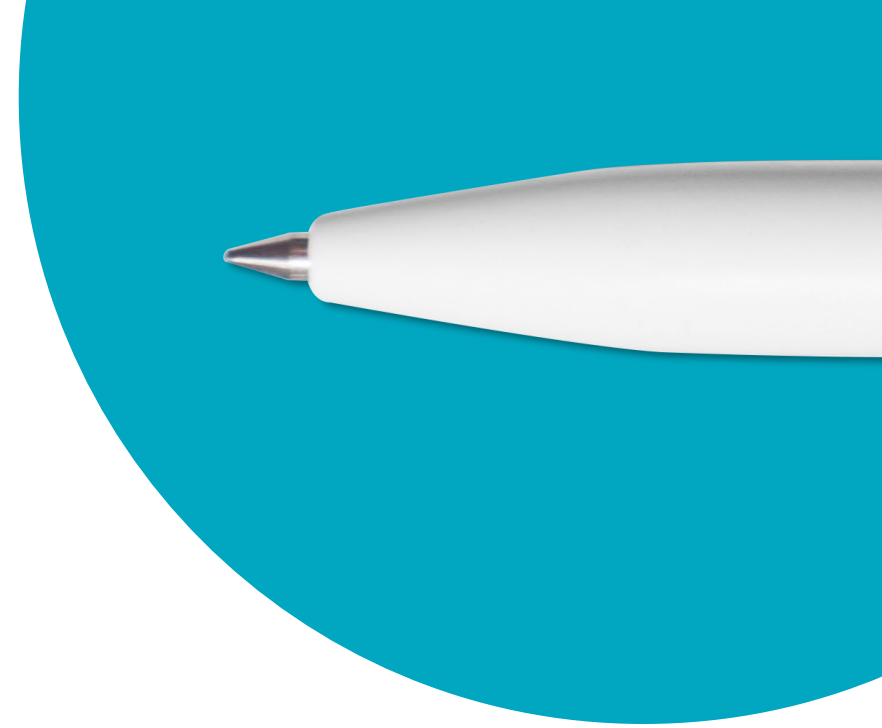
The College has paid a security deposit, in the amount of \$120,258, which includes first and last months rent. The deposit has been recorded as prepaid expenses in the statement of financial position at year end.

- (c) The College has received offers to license the new office premises through March 31, 2037 to offset the lease commitments above. The license agreements remain subject to finalization.

HILBORN

LISTENERS. THINKERS. DOERS.

Draft Statement Subject to Revision



College of Massage Therapists of Ontario

AUDIT FINDINGS COMMUNICATION FOR THE YEAR ENDED

December 31, 2025

A message from Blair MacKenzie to the Executive Committee

We are pleased to provide you with the findings of our audit of the financial statements of the College of Massage Therapists of Ontario (“the College”) for the year ended December 31, 2025. We have substantially completed our audit, and we expect to issue an unmodified audit opinion on the financial statements for the year ended December 31, 2025.

Key Highlights of our Audit Findings Communication include:

- The status of the audit
- Audit opinion
- Changes to our Audit Plan Communication dated February 5, 2026, if any
- Results of our data analytics procedures
- Observations that are significant to your responsibility to oversee the financial reporting process

This communication has been prepared to comply with the requirements outlined in Canadian Auditing Standard 260, *Communication with those Charged with Governance*. The information in this document is intended solely for the use of the Executive Committee, Board of Directors and management of the College and should not be distributed to others without our consent.

We look forward to discussing our Audit Findings Communication with you as well as any other matters that you may consider appropriate to address at our meeting scheduled for May 13, 2026.



Hilborn LLP

Blair MacKenzie, CPA, CA

Managing Partner

Hilborn LLP

April 24, 2026



Contents

Executive Summary	4
Significant Qualitative Aspects of the College’s Accounting Practices	5-6
Data Analytics Results	7-8
Other Significant Matters	9-11
Appendix A – Adjusting Journal Entries and Trial Balance	
Appendix B – Payroll Project and Internal Controls Audit (Summary of Findings)	

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“We are committed to audit quality and exceptional client service.”



Executive Summary

STATUS OF THE AUDIT

We have substantially completed our audit of the financial statements of the College of Massage Therapists of Ontario for the year ended December 31, 2025, with the exception of the following procedures:

Completion of subsequent events procedures

Receipt of the signed management representations letter

Board of Director's approval of the financial statements

Review of the annual report, see page 6

These procedures require completion before we may issue our auditor's report. If we become aware of significant matters after completing these procedures, we will bring them to your attention.

AUDITOR'S REPORT AND REPRESENTATIONS FROM MANAGEMENT

We expect to issue an unmodified opinion. The expected form and content of our report is included in the draft financial statements.

The management representations letter is expected to be consistent with that issued in our Audit Plan Communication dated February 5, 2026. We ask management to sign and return this letter to us before we issue the auditor's report.

INDEPENDENCE

We last communicated our independence to you through our Audit Plan Communication dated February 5, 2026. We have remained independent since that date and through the date of this communication

SIGNIFICANT DIFFICULTIES ENCOUNTERED

There were no significant difficulties encountered while performing the audit and there are no unresolved disagreements with management. We received full cooperation from management during the audit.

CHANGES FROM THE AUDIT PLAN

Our audit approach was consistent with the approach communicated to you in our Audit Plan Communication dated February 5, 2026.

Final materiality is consistent with preliminary materiality set at \$375,000.

See Appendix A for a list of adjusting entries.



Significant Qualitative Aspects of the College's Accounting Practices

Canadian Auditing Standards require that we communicate with you about significant qualitative aspects of the College's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.

ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND FINANCIAL STATEMENT DISCLOSURES

Management is responsible for the appropriate selection and application of accounting policies under the financial reporting framework of Canadian accounting standards for not-for-profit organizations.

Our role is to review the appropriateness and application of these policies as part of our audit. The accounting policies used by the College are described in Note 1, Significant Accounting Policies, in the financial statements.

Management is responsible for the accounting estimates included in the financial statements. Estimates and the related judgements and assumptions are based on management's knowledge of the business and past experience about current and future events. The significant accounting estimates include:

- Complaints and discipline

HILBORN'S RESPONSE AND VIEWS

- There were no significant changes in the previously adopted accounting policies or their application.
- Based on the audit work performed, the accounting policies are appropriate for the College and applied consistently.
- We considered whether there was any management bias in preparing the estimates. None was noted.
- We believe management's process for making accounting estimates is appropriate and the estimates made by management are reasonable in the context of the financial statements as a whole.



Significant Qualitative Aspects of the College's Accounting Practices

ACCOUNTING POLICIES, ACCOUNTING ESTIMATES AND FINANCIAL STATEMENT DISCLOSURES

Management is responsible for disclosures made within the financial statements, including the notes to the financial statements.

HILBORN'S RESPONSE AND VIEWS

- Based on the audit work performed, we are satisfied that the overall presentation, structure, and content of the financial statements, including the disclosures, represent the underlying transactions and events in a manner that achieves fair representation.

Annual report

- We acknowledge that a copy of the College's financial statements for the year ended December 31, 2025 and a copy of our auditor's report related to the financial statements will be included in the College's annual report. As agreed in our engagement letter, we will review the annual report prior to it being finalized to ensure that there are no inconsistencies with the audited financial statements.
- If, based on the work we will perform on the annual report, we conclude that there is a material inconsistency in the annual report, we will communicate that fact to you.



Data Analytics Results

DUPLICATE DETECTION TEST

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

We performed duplicate detection testing on payments made to vendors using the cheque register for the period from January 1, 2025 to December 31, 2025, we identified duplicate invoice numbers and inquired with management. We obtained explanation from management and confirmed no duplicate vendor payments were made. Duplicate invoice numbers can occur when an invoice includes multiple components, such as complaint and discipline case numbers. Our testing did not identify any instances of management override of controls, deficiencies in internal controls, errors, or fraud.

PAYEE SUMMARIZATION

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

We looked at the top 25 vendors in 2025 for any significant variances, trends, and unusual payment patterns to these vendors. We did not identify any unusual activities without explanations. Our testing did not identify any instances of management override of controls, deficiencies in internal controls, errors, or fraud.

GENERAL LEDGER ANALYSIS

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

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



Data Analytics Results

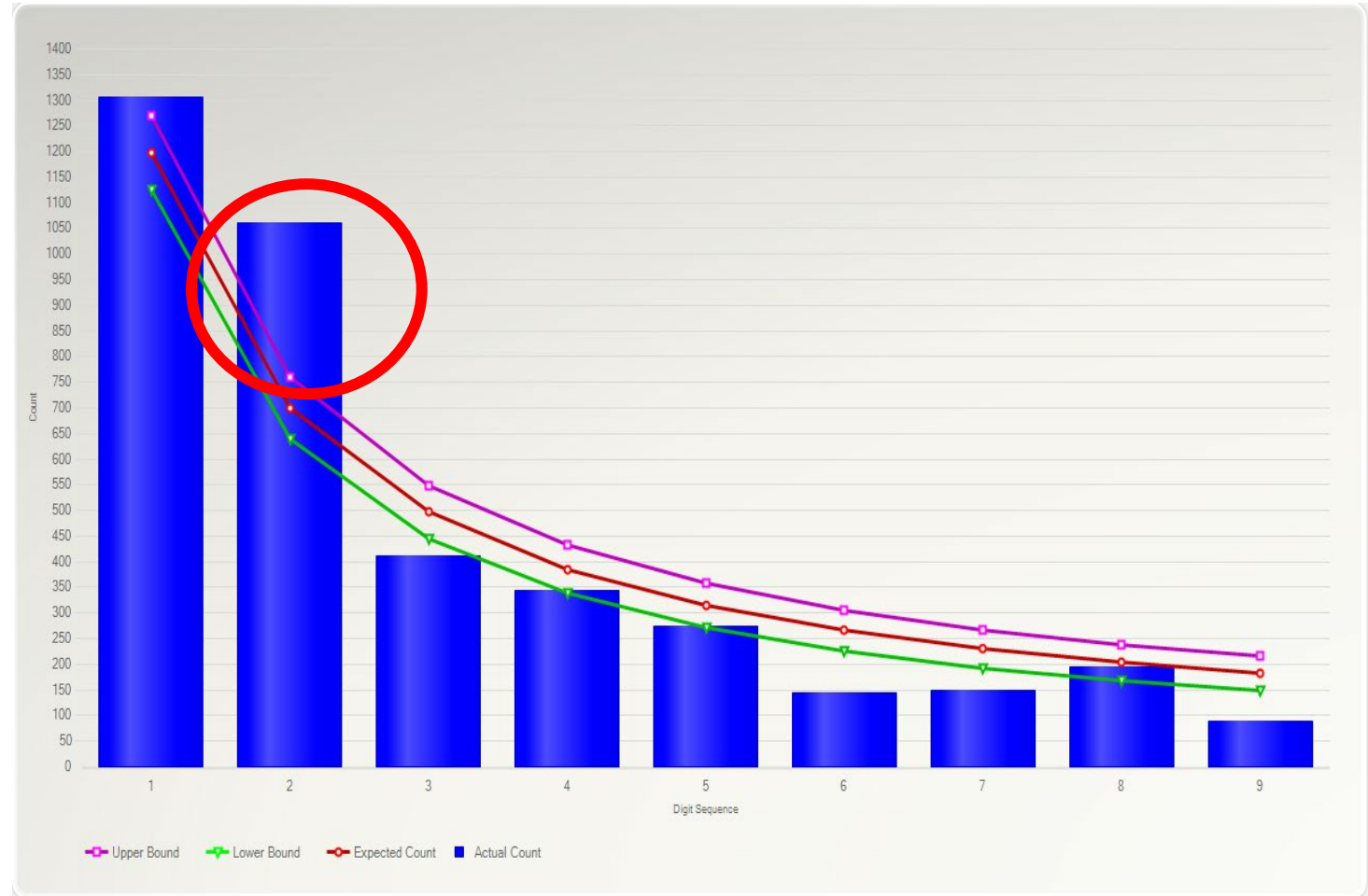
BENFORD'S LAW CONFORMITY

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

We analyzed payments from January 1, 2025 to December 31, 2025 and assessed whether they conform to the expected distribution pattern. If the actual number of payments was 10% higher than the expectation under Benford's law, we investigated the variance. A deviation greater than 10% was identified for leading digit 2. Upon review, this was attributable to QA Peer Assessor Fees of \$282.50.

For leading digit 1, the variance was below the 10% threshold. For leading digits 6, 7, and 9, the number of payments were lower than expected. While this represents a deviation from the expected distribution, such shortfalls do not, in isolation, indicate anomalies.

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



Other Significant Matters

In accordance with Canadian Auditing Standards, there are a number of required communications between the auditor and those charged with governance related to the oversight of the financial reporting process. Those communications will primarily be written in the form of our Audit Plan Communication and Audit Findings Communications. We may also communicate orally through discussions. The table below summarizes the communications required at the conclusion of the audit.

SIGNIFICANT MATTER	DISCUSSION
Summary of uncorrected misstatements	We did not identify any misstatements that remain uncorrected in the financial statements.
Corrected misstatements	During the audit, management and Hilborn LLP worked collaboratively to identify adjustments to the financial statements. Hilborn LLP did not propose any adjusting entries. Adjusting entries provided by the College during fieldwork were recorded and classified as client identified entries (see Appendix A).



Other Significant Matters

SIGNIFICANT MATTER	DISCUSSION
Fraud and non-compliance with laws and regulations	<p>No fraud or non-compliance with laws and regulations came to our attention during the course of the audit.</p> <p>We would like to reconfirm with the Executive Committee and Board of Directors that you are not aware of any fraud or non-compliance with laws and regulations not previously discussed with us.</p>
Related party transactions	<p>We did not identify any related party transactions or balances.</p>
Subsequent events	<p>No subsequent events, which would impact the financial statements, other than those disclosed, have come to our attention.</p>



Other Significant Matters

SIGNIFICANT MATTER

DISCUSSION

Payroll Project and Internal Controls Audit - Implementation of Recommendations

In 2022, the College engaged Hilborn LLP to obtain an understanding of the system of internal controls, which includes the control environment and control activities and upon completion of the project the Executive Committee received a report dated November 2022 with recommendations.

In 2025, the College engaged Hilborn LLP to obtain an understanding of the payroll processes and related controls and upon completion of the project the Finance and Executive Committee received a report dated June 25, 2025 with recommendations.

Throughout the audit, we had noted many of the recommendations provided in both reports had been implemented and are operating effectively. See Appendix B for a summary of our findings.



APPENDIX A

College of Massage Therapists of Ontario

DFC1

Year End: December 31, 2025

Adjusting Journal Entries

Date: 1/1/2025 To 12/31/2025

Number	Date	Name	Account No	Debit	Credit
1	12/31/2025	Accounts Payable	2100	53,392.07	
1	12/31/2025	OR Rent	5063		53,392.07
		To reverse payable set up for January 2026 rent.			
2	12/31/2025	Investments - GIC	1012		2,000,000.00
2	12/31/2025	Cash equivalents (RBC Redeemable GICs)	NEW-1	2,000,000.00	
		To reallocate reedemable GICs as cash equivalents for FS presentation.			
3	12/31/2025	Accounts Payable	2100	32,390.85	
3	12/31/2025	OG IT Expenses	51422		32,390.85
		To reverse Invoice 25040 from BIT for purchase of tablets/keyboards/etc for new 2026 board members.			
4	12/31/2025	Prepaid	1300		24,194.93
4	12/31/2025	Accounts Payable	2100	29,033.92	
4	12/31/2025	OG IT Expenses	51422		4,838.99
		Client identified adjustment- to reverse duplicate invoices with BIT #24705 and #24900), CMTO received credit note from BIT.			
5	12/31/2025	Accrued Liabilities	2110		10,000.00
5	12/31/2025	Fitness to Practice - Legal	50451	10,000.00	
		Client identified adjustment- general accrual for fitness to practice.			
6	12/31/2025	Investments - GIC	1012	26,300.00	
6	12/31/2025	Interest Receivable	1100		26,300.00
6	12/31/2025	Interest Receivable	1100		27,000.00
6	12/31/2025	Cash equivalents (RBC Redeemable GICs)	NEW-1	27,000.00	
		To reallocate interest receivable on short term investments and cash equivalents.			
7	12/31/2025	Computer Software	1590		13,560.00
7	12/31/2025	Accum Deprec Comp Software	1595	3,390.00	
7	12/31/2025	AD Computer Software	5012		3,390.00
7	12/31/2025	OG IT Expenses	51422	13,560.00	
		To expense computer software addition and related amortization			
8	12/31/2025	PF Consulting Fees	5043	34,090.00	
8	12/31/2025	Contribution to CMTCA & FOMTRAC	5152		34,090.00
		To reallocate advance to FOMTRAC.			

College of Massage Therapists of Ontario

DFC1-1

Year End: December 31, 2025

Adjusting Journal Entries

Date: 1/1/2025 To 12/31/2025

Number	Date	Name	Account No	Debit	Credit
9	12/31/2025	Investments -Raymond James	1200		20,355.98
9	12/31/2025	Investment Income	4300	20,355.98	
		to adjust interest capitalized on investments			
				2,249,512.82	2,249,512.82
Net Income (Loss)			2,766,986.36		

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

Signed

College of Massage Therapists of Ontario

Year End: December 31, 2025

Trial balance - for client

DFC2

Account	Prelim	Adj's	Rep	Rep 12/24	%Chg
1020 Royal Bank Chequing CMTO	15,797,586.58	0.00	15,797,586.58	18,823,276.44	(16)
1023 RBC Premium Investment Account	888,420.13	0.00	888,420.13	870,223.23	2
1025 Cash and investment saving accour	247,463.31	0.00	247,463.31	214,184.74	16
1100 Interest Receivable	83,766.61	(53,300.00)	30,466.61	55,329.22	(45)
NEW-1 Cash equivalents (RBC Redeem	0.00	2,027,000.00	2,027,000.00	0.00	0
A Cash	17,017,236.63	1,973,700.00	18,990,936.63	19,963,013.63	(5)
1210 Investments	1,671,747.57	0.00	1,671,747.57	1,530,085.94	9
B. 1 Investments - current portion	1,671,747.57	0.00	1,671,747.57	1,530,085.94	9
1200 Investments -Raymond James	7,082,291.80	(20,355.98)	7,061,935.82	6,671,410.95	6
B. 2 Investments - long term portion	7,082,291.80	(20,355.98)	7,061,935.82	6,671,410.95	6
1012 Investments - GIC	6,000,000.00	(1,973,700.00)	4,026,300.00	0.00	0
1110 Short Term Investment	0.00	0.00	0.00	308,977.03	(100)
B. 3 Short term investments	6,000,000.00	(1,973,700.00)	4,026,300.00	308,977.03	1203
1300 Prepaid	313,424.96	(24,194.93)	289,230.03	202,718.89	43
13001 PrePaid Bloor Street	120,257.58	0.00	120,257.58	0.00	0
E. 1 Prepaid expenses - current	433,682.54	(24,194.93)	409,487.61	202,718.89	102
1550 Office Equipment	624,206.34	0.00	624,206.34	624,206.34	0
1555 Accum Deprec Office Equipment	(535,143.35)	0.00	(535,143.35)	(512,877.60)	4
1570 Computers	1,144,962.10	0.00	1,144,962.10	1,078,777.56	6
1575 Accum Deprec Computers	(998,679.42)	0.00	(998,679.42)	(943,308.85)	6
1630 Leasehold Improvements	680,000.60	0.00	680,000.60	680,000.60	0
1631 Accum. Dep: Leasehold Improve	(638,152.25)	0.00	(638,152.25)	(590,174.61)	8
K. 1 Capital Assets	277,194.02	0.00	277,194.02	336,623.44	(18)
1590 Computer Software	637,744.60	(13,560.00)	624,184.60	624,184.60	0
1595 Accum Deprec Comp Software	(627,574.60)	3,390.00	(624,184.60)	(624,184.60)	0
K. 2 Computer software	10,170.00	(10,170.00)	0.00	0.00	0
2100 Accounts Payable	(482,261.46)	114,816.84	(367,444.62)	(376,400.24)	(2)
2102 Audit Accrued Liabilities	(44,510.99)	0.00	(44,510.99)	(44,510.99)	0
2105 Credit Card Payable - Clearing	(4,968.77)	0.00	(4,968.77)	(6,662.42)	(25)
2110 Accrued Liabilities	(761,687.30)	(10,000.00)	(771,687.30)	(607,544.25)	27
2250 Salaries payable	(160,361.95)	0.00	(160,361.95)	(132,840.26)	21
2290 HST Payable	7,630.24	0.00	7,630.24	3,275.68	133
2301 RMT Security Deposits for C&D	(69,670.50)	0.00	(69,670.50)	(67,606.50)	3
2302 Rental Sublet Security Deposit	(25,920.98)	0.00	(25,920.98)	(41,684.22)	(38)
2407 Unamortized lease inductments	(13,393.00)	0.00	(13,393.00)	(26,789.00)	(50)
11015 Other Receivables	6,772.69	0.00	6,772.69	0.00	0
24001 AP clearing account	0.01	0.00	0.01	0.00	0
BB Accounts payable and accrued li	(1,548,372.01)	104,816.84	(1,443,555.17)	(1,300,762.20)	11
2400 Deferred Fees General Certificate	(14,454,712.46)	0.00	(14,454,712.46)	(13,924,698.75)	4
2401 Deferred Initial Registration	0.00	0.00	0.00	(3,126.24)	(100)

College of Massage Therapists of Ontario

Year End: December 31, 2025

Trial balance - for client

DFC2-1

Account	Prelim	Adj's	Rep	Rep 12/24	%Chg
2405 Deferred Fees Inactive Certificate	(363,255.02)	0.00	(363,255.02)	(376,065.05)	(3)
24011 Deferred Inactive Initial Registra	(915.00)	0.00	(915.00)	0.00	0
CC Deferred revenue	(14,818,882.48)	0.00	(14,818,882.48)	(14,303,890.04)	4
3015 Equity Invested in capital assets	(308,052.61)	0.00	(308,052.61)	(330,775.50)	(7)
TT. 1 Invested in capital assets	(308,052.61)	0.00	(308,052.61)	(330,775.50)	(7)
3010 Equity	(10,243,022.43)	0.00	(10,243,022.43)	(6,742,319.56)	52
TT. 2 Unrestricted	(10,243,022.43)	0.00	(10,243,022.43)	(6,742,319.56)	52
3016 Internal restriction - I & H	(1,500,000.00)	0.00	(1,500,000.00)	(1,500,000.00)	0
3017 Intl restrictions natnl initiative	(357,102.60)	0.00	(357,102.60)	(344,039.80)	4
3019 Intl restriction-Digital Strategy	(1,000,000.00)	0.00	(1,000,000.00)	0.00	0
TT. 4 Internal restrictions	(2,857,102.60)	0.00	(2,857,102.60)	(1,844,039.80)	55
4009 Change of Member Class	(95,617.50)	0.00	(95,617.50)	(110,733.00)	(14)
4010 Initial Registration Fee	(483,234.37)	0.00	(483,234.37)	(480,251.65)	1
4011 Renewal - General Certificate	(13,964,882.54)	0.00	(13,964,882.54)	(13,381,875.02)	4
4012 Renewal - Inactive Fee	(386,236.78)	0.00	(386,236.78)	(426,454.93)	(9)
4013 Renewal - Late Fee	(89,500.00)	0.00	(89,500.00)	(68,000.00)	32
4014 Reinstatement Fee	(13,800.00)	0.00	(13,800.00)	(24,300.00)	(43)
4015 Initial Application Fee	(235,800.00)	0.00	(235,800.00)	(233,100.00)	1
4016 Corporation Fees	(29,800.00)	0.00	(29,800.00)	(26,600.00)	12
4017 Workshop Revenue	(7,875.00)	0.00	(7,875.00)	(10,800.00)	(27)
4018 Administrative Fees	(16,350.00)	0.00	(16,350.00)	(16,550.00)	(1)
4019 Compliance/Practice Assessment F	(37,195.00)	0.00	(37,195.00)	(53,657.50)	(31)
4021 Reinstatement Hearing Fees	(600.00)	0.00	(600.00)	0.00	0
4205 Services Revenue	(1,500.00)	0.00	(1,500.00)	0.00	0
1000. 1 Fees from registrants	(15,362,391.19)	0.00	(15,362,391.19)	(14,832,322.10)	4
4300 Investment Income	(276,844.02)	20,355.98	(256,488.04)	(258,198.77)	(1)
4301 Deposit Interest	(438,745.51)	0.00	(438,745.51)	(577,746.02)	(24)
1000. 4 Investment income	(715,589.53)	20,355.98	(695,233.55)	(835,944.79)	(17)
5080 SB Staff	6,336,633.00	0.00	6,336,633.00	5,838,290.39	9
5081 SB Casual	7,412.80	0.00	7,412.80	72,245.95	(90)
5082 SB CP	264,497.64	0.00	264,497.64	244,356.37	8
5083 SB EI	89,500.96	0.00	89,500.96	85,220.21	5
5084 SB Pro Dev	102,959.49	0.00	102,959.49	58,332.42	77
5085 SB Group Benefits	319,223.32	0.00	319,223.32	240,449.42	33
5086 SB EHT	128,657.00	0.00	128,657.00	118,398.20	9
5087 SB Massage Therapist - benefit	32,468.77	0.00	32,468.77	23,741.12	37
5088 SB Staff Retention and Recruitment	17,579.97	0.00	17,579.97	96,306.07	(82)
4000. 1 Salaries and benefits (SB)	7,298,932.95	0.00	7,298,932.95	6,777,340.15	8
5020 CE Per Diems	(2,051.61)	0.00	(2,051.61)	210,439.62	(101)
5021 CE Expenses	(11,597.27)	0.00	(11,597.27)	27,435.05	(142)
5022 CE Conferences	11,644.31	0.00	11,644.31	9,814.29	19

College of Massage Therapists of Ontario

Year End: December 31, 2025

Trial balance - for client

DFC2-2

Account	Prelim	Adj's	Rep	Rep 12/24	%Chg
5023 Training	28,813.43	0.00	28,813.43	6,898.26	318
50211 Meals	26,069.67	0.00	26,069.67	4,283.39	509
50212 Travel (flight and KMs)	25,424.75	0.00	25,424.75	0.00	0
50213 Panel meeting	103,167.87	0.00	103,167.87	0.00	0
50214 Business meetings (virtual, in-per	34,124.14	0.00	34,124.14	0.00	0
50215 Hotel	20,012.48	0.00	20,012.48	0.00	0
4000. 2 Council and committees (CE)	235,607.77	0.00	235,607.77	258,870.61	(9)
51422 OG IT Expenses	751,483.18	(23,669.84)	727,813.34	633,777.96	15
51425 Digital Strategy	71,330.91	0.00	71,330.91	0.00	0
4000. 3 IT expenses	822,814.09	(23,669.84)	799,144.25	633,777.96	26
5134 OG Translation	23,603.20	0.00	23,603.20	7,740.11	205
5135 OG Conferences and Training	57,914.17	0.00	57,914.17	57,632.33	0
5136 OG Office Supplies	9,649.44	0.00	9,649.44	5,441.35	77
5138 OG Staff Meetings & Events	36,972.64	0.00	36,972.64	26,934.66	37
5139 OG Miscellaneous	297.58	0.00	297.58	0.00	0
5140 OG Bank Charges	14,279.82	0.00	14,279.82	19,356.70	(26)
5141 OG Courier	1,196.44	0.00	1,196.44	2,524.79	(53)
5142 OG Equipment & Service Contracts	(10.00)	0.00	(10.00)	0.00	0
5143 OG Forms & Stationery	4,349.37	0.00	4,349.37	3,864.60	13
5144 OG Insurance	18,568.43	0.00	18,568.43	16,840.44	10
5145 OG Organization Fees	21,059.96	0.00	21,059.96	32,633.67	(35)
5146 OG Postage	24,368.69	0.00	24,368.69	29,615.29	(18)
5149 OG Telephone	54,751.97	0.00	54,751.97	31,692.11	73
51421 OG Office Expenses	20,110.52	0.00	20,110.52	1,230.16	1535
4000. 4 Office and general (OG)	287,112.23	0.00	287,112.23	235,506.21	22
5100 QA Peer Assessor Fees	123,019.75	0.00	123,019.75	136,203.06	(10)
5101 QA Assessor Fees Incomplete	6,465.00	0.00	6,465.00	8,312.50	(22)
5103 QA Peer Assessor Training	28,552.27	0.00	28,552.27	23,805.41	20
5104 QA Standards Development & Othe	91,017.00	0.00	91,017.00	116,492.88	(22)
5105 QA Projects	110,570.25	0.00	110,570.25	102,909.75	7
5106 QA Legal fees, re-assessment	0.00	0.00	0.00	101.70	(100)
5107 QA Decision Writing Fees	4,526.56	0.00	4,526.56	7,944.62	(43)
4000. 5 Quality assurance (QA)	364,150.83	0.00	364,150.83	395,769.92	(8)
5120 CM Media	347.00	0.00	347.00	0.00	0
5122 CM Outreach & Public Communicat	58,849.51	0.00	58,849.51	89,791.07	(34)
5123 CM Communications - General	5,440.35	0.00	5,440.35	6,854.12	(21)
4000. 6 Communications (CM)	64,636.86	0.00	64,636.86	96,645.19	(33)
4200 Sublet Rental Revenue	(117,468.93)	0.00	(117,468.93)	(155,708.23)	(25)
5063 OR Rent	541,455.64	(53,392.07)	488,063.57	353,539.54	38
5064 OR Rent Sublet Exp.	112,064.82	0.00	112,064.82	210,011.91	(47)
4000. 7 Rent (OR)	536,051.53	(53,392.07)	482,659.46	407,843.22	18
5133 OG Merchant Fees	329,977.87	0.00	329,977.87	315,193.06	5

College of Massage Therapists of Ontario

DFC2-3

Year End: December 31, 2025

Trial balance - for client

Account	Prelim	Adj's	Rep	Rep 12/24	%Chg
4000. 8 Merchant fees	329,977.87	0.00	329,977.87	315,193.06	5
5045 Fitness to Practice	0.00	0.00	0.00	7,947.32	(100)
5046 Appointed counsel	5,296.89	0.00	5,296.89	13,771.88	(62)
5047 Appeals	121,055.12	0.00	121,055.12	29,964.61	304
5048 Compliance	5,954.44	0.00	5,954.44	4,237.50	41
5050 CD Compensation Funding	109,393.16	0.00	109,393.16	143,437.71	(24)
5051 CD Discipline	195,666.69	0.00	195,666.69	257,054.60	(24)
5052 CD Investigations	118,736.68	0.00	118,736.68	751,824.31	(84)
5053 CD Court Reporter	3,985.18	0.00	3,985.18	35,028.32	(89)
5055 Hearing interpreter	15,882.15	0.00	15,882.15	4,803.63	231
5057 CD Cost Recovery Discipline	(129,879.52)	0.00	(129,879.52)	(128,281.03)	1
5058 Staff and Committee Training - Hea	18,763.33	0.00	18,763.33	27,572.00	(32)
5059 CD Decision Writing Fees	110,107.88	0.00	110,107.88	0.00	0
50222 Preparation Time	35,722.07	0.00	35,722.07	0.00	0
50451 Fitness to Practice - Legal	5,765.86	10,000.00	15,765.86	0.00	0
50483 Compliance - Remediation	1,412.50	0.00	1,412.50	0.00	0
50511 Discipline Prosecution - Legal	491,385.86	0.00	491,385.86	0.00	0
50512 Discipline Prosecution - Witness	16,391.28	0.00	16,391.28	0.00	0
50514 ILC & Adjudicator	205,092.20	0.00	205,092.20	0.00	0
50516 Hearing Facilitation	52,417.88	0.00	52,417.88	0.00	0
50521 CD Investigations - Legal	331,363.86	0.00	331,363.86	0.00	0
50522 CD Investigations - External Inves	457,001.30	0.00	457,001.30	0.00	0
50523 CD Investigations - Forensics	25,029.37	0.00	25,029.37	0.00	0
50524 CD Investigations - IME Assessors	30,498.44	0.00	30,498.44	0.00	0
50525 CD Investigations -Site Visits	1,260.53	0.00	1,260.53	0.00	0
50581 Staff and Committee Training - Inv	35,961.58	0.00	35,961.58	0.00	0
4000. 9 Complaints and discipline (C	2,264,264.73	10,000.00	2,274,264.73	1,147,360.85	98
5010 AD Leasehold	47,977.64	0.00	47,977.64	47,977.64	0
5011 AD Computer Equipment	55,370.57	0.00	55,370.57	66,116.26	(16)
5014 AD Office Equipment	22,265.75	0.00	22,265.75	27,832.18	(20)
4000.10A Amortization of capital ass	125,613.96	0.00	125,613.96	141,926.08	(11)
5012 AD Computer Software	3,390.00	(3,390.00)	0.00	0.00	0
4000.10B Amortization of intangible	3,390.00	(3,390.00)	0.00	0.00	0
5038 PF Legal General	135,727.56	0.00	135,727.56	62,465.73	117
5040 PF Accounting	85,428.00	0.00	85,428.00	64,720.75	32
4000.11 Professional fees (PF)	221,155.56	0.00	221,155.56	127,186.48	74
5043 PF Consulting Fees	329,252.15	34,090.00	363,342.15	292,278.54	24
4000.13 Consulting	329,252.15	34,090.00	363,342.15	292,278.54	24
5152 Contribution to CMTCA & FOMTRA	478,129.76	(34,090.00)	444,039.76	347,525.84	28
4000.14 Contribution to CMTCA	478,129.76	(34,090.00)	444,039.76	347,525.84	28
	0.00	0.00	0.00	0.00	0

College of Massage Therapists of Ontario

DFC2-4

Year End: December 31, 2025

Trial balance - for client

Account	Prelim	Adj's	Rep	Rep 12/24 %Chg
Net Income (Loss)	2,716,890.43		2,766,986.36	4,491,042.78 (38)

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

Signed

APPENDIX B

Payroll Processes and Related Controls		
Recommendation per report	Finding during audit	Comments
Submission within 60 days or the claim will be denied unless approved by the Registrar and CEO.	Per review of an Emburse expense report (WP PP-4), expenses incurred from May 6, 2025 to June 18, 2025 were submitted in one report on July 4, 2025. Approval was initiated 3 days following submission and payment was made on the same day as approval. Hilborn traced payment and noted no discrepancy.	Submission was made in 59 days (25+30+4), this is within the recommendation of 60 days. Hilborn reviewed 4 other Emburse reports and noted submissions were made well before 60 days of the actual claim. Recommendation has been implemented.
All processes in finance and payroll be documented in a checklist	Per discussion with Mala Channapatna (Manager, Finance), this was completed and implemented in 2026. See WP PP-5 for a copy of the checklist.	Hilborn reviewed the checklist and believe it captures all significant processes and controls. Recommendation has been implemented.
Individuals are cross trained to minimize disruptions when someone is absent or leaves the College	Per discussion with Mala Channapatna (Manager, Finance), trainings were completed. Additionally, in 2025, a new position "Director, Finance" was onboarded and in 2026, a new position "Payroll Specialist" was onboarded. The Manager or Director of Finance can confidently assume the Payroll Specialist responsibilities and the Manager or Director can assume each others responsibilities in case of an absence.	No issues noted. Recommendation has been implemented.
A single person in a governance role is responsible for the maintenance of the Council Members and Committee Members' attendance spreadsheet	Per review of the updated finance policy document, the Manager of Governance (Vera Patterson per review of Org chart) is responsible for the review and approval of the expense claim for Council and Committees. In the previous policy, the assigned responsible person was the Sr. Executive Assistant (a vacant role for some time per review of Org chart).	No issues noted. Recommendation has been implemented.
Controls over the payroll submission processes are primarily performed by the Controller and HR Manager. All control activities should be reviewed by an individual who is more senior than the individual performing the control activity.	In 2026, a new position "Payroll Specialist" was onboarded. The Payroll Specialist is responsible for processing payroll which is signed off by the Manager of Finance.	No issues noted. Recommendation has been implemented.

Additional Comments
Effective March 2025, the College began using reports generated in Emburse, a new expense management software to enter per diem and expense claims into ADP.

Evaluation of Recommendations - Consulting Report on the Internal Controls of CMTO		
Recommendation	Finding	Comment
Incorporate fraud risks into the risk register.	Per review of the Organizational Risk Register dated December 2025, the areas of risk that are listed include many that were recommended as leading practices, but not all have been included. For example, staffing (turnover) and reputational (fraud) were not included. Per discussion with Maureen Boon (Registrar and CEO), reporting of HR matters including staffing turnover is performed annually separately from the risk register.	We recommend that the College perform a further review of the Organizational Risk Register and incorporate an evaluation of fraud risk into each identified key risk area. We are currently reviewing best practice fraud frameworks with the goal of providing recommendation to the Registrar and CEO.
Implement review controls over journal entries, bank reconciliations.	Per review of the most recent finance policy dated December 2025, the recommended improvements to the review controls over journal entries and bank reconciliations have been incorporated.	No issues noted. Recommendation has been implemented.
Provide training for the Executive Committee and implement control monitoring at the Executive Committee level.	Per discussion with Mala Channapatna (Manager, Finance) and the Executive Committee, this was completed. Trainings and control monitoring are now held on an annual basis.	No issues noted. Recommendation has been implemented.
Commence updating the finance and corporate policies and procedures.	Review and updates to the finance and corporate policies and procedures and now made annually as required. The most recent update noted by Hilborn is dated December 2025.	No issues noted. Recommendation has been implemented.
Implement a whistle-blower telephone line and/or email for employees, members, vendors and others.	The College has developed and implemented a whistleblower policy. Reports can be submitted through a confidential reporting channel using this email address: whistleblower@cmta.com	No issues noted. Recommendation has been implemented.

HILBORN

LISTENERS. THINKERS. DOERS.

BRIEFING NOTE – FOR DECISION

To: Board

Date: June 9, 2026

From: Robyn MacArthur, Interim Director, Finance
Mala Channapatna, Manager, Finance

Re: 2026 Q1 Financial Statements

Background

Each quarter, the Executive Committee and Board are provided with updates noting trends, financial activity and challenges. The unaudited 2026 Q1 Year to Date (YTD) financial statements presented include:

Appendix A: Statement of Operations

This statement provides a summary of revenues and expenses for the quarter ending March 31, 2026, compared to the quarterly budget.

- The organization reported a surplus of \$1,128,861 for Q1, representing a favorable variance of \$273,339 compared to the budgeted surplus.
- Significant YTD variances exceeding \$50,000 and 10% are outlined and explained in the accompanying notes.

Appendix B: Statement of Financial Position

This statement outlines the organization's financial position as of March 31, 2026 (unaudited), compared to the position as of March 31, 2025. Variances greater than \$50,000 and 10% are explained in the attached.

Appendix C: Activity and Internal Controls Report

This table summarizes key financial and operational control activities, including assigned responsibilities, status of completion, and target timelines.

Draft Motion:

THAT the Board approve the unaudited 2026 Q1 Statement of Operations and Statement of Financial Position as presented.

Appendix A: Statement of Operations (Unaudited)

**College of Massage Therapists of Ontario
Statement of Operations (Unaudited)
Q1 2026 Financial Report**

	A	B	C	C=C-B	D=C/B	Notes ••
	2026 FY Budget	2026 YTD Budget	2026 YTD Actual	Variance \$ Favourable/ (UnFavourable)	Variance % Favourable/ (UnFavourable)	
Revenues						
Registration fees	\$ 15,707,435	\$ 3,946,959	\$ 3,957,166	\$ 10,207	0%	NM
Other Income	\$ 127,574	\$ 29,734	\$ 31,442	\$ 1,708	6%	NM
Investment income	\$ 693,555	\$ 173,389	\$ 169,716	\$ (3,673)	-2%	NM
	\$ 16,528,564	\$ 4,150,082	\$ 4,158,324	\$ 8,243	0%	
Expenses						
Board and committees	\$ 451,656	\$ 82,536	\$ 63,436	\$ 19,100	23%	(1)
Investigations, Prosecutions and Compliance Hearings	\$ 2,001,587	\$ 461,247	\$ 297,627	\$ 163,620	35%	(2)
Quality assurance	\$ 560,810	\$ 89,269	\$ 45,921	\$ 43,348	49%	(3)
Communications	\$ 336,310	\$ 25,174	\$ 23,919	\$ 1,255	5%	NM
Salaries and benefits	\$ 128,000	\$ 20,000	\$ 18,929	\$ 1,071	5%	NM
Consulting fees	\$ 8,501,353	\$ 2,025,588	\$ 1,930,353	\$ 95,235	5%	(4)
Professional fees	\$ 253,954	\$ 48,813	\$ 53,272	\$ (4,459)	-9%	NM
Rent and operating costs	\$ 142,200	\$ 33,051	\$ 65,708	\$ (32,657)	-99%	(5)
Office and general	\$ 602,313	\$ 160,176	\$ 167,257	\$ (7,081)	-4%	NM
IT & Project Costs	\$ 787,739	\$ 97,525	\$ 104,669	\$ (7,144)	-7%	NM
Contributions to National Initiatives	\$ 1,066,674	\$ 136,443	\$ 143,750	\$ (7,307)	-5%	NM
Amortization - capital assets	\$ 333,480	\$ 85,000	\$ 84,812	\$ 188	0%	NM
Amortization - intangible assets	\$ 154,948	\$ 29,737	\$ 29,811	\$ (74)	0%	NM
	\$ 1,695	\$ -	\$ -	\$ -		NM
	\$ 15,322,719	\$ 3,294,560	\$ 3,029,463	\$ 265,097	8%	
Surplus/(Deficit)	\$ 1,205,845	\$ 855,522	\$ 1,128,861	\$ 273,339	32%	

*A variance should be indicated appropriately as "favorable" or "unfavorable." A favorable variance is one where revenue comes in higher than budgeted, or when expenses are lower than predicted. The result could be greater income than originally forecast. Conversely, an unfavorable variance occurs when revenue falls short of the budgeted amount or expenses are higher than predicted.

**NM= not material

2026 Q1 C & D costs = \$ 320395 Cost recovery offset = \$ 22,768

Appendix A: Statement of Operations

Note	Financial Statement Line Item	Variance \$ Increase/ (Decrease)	Variance % + Fav, - Unfav	Explanation
(1)	Board and committees	\$19,100	23%	Variance is due to underspend in Business Meetings & Preparation Time. One Board meeting was held at the end of Q1, with some member expenses expected to be recorded in Q2; preparation time remains underbudget.
(2)	Investigations, Prosecutions and Compliance	\$163,620	35%	Overall legal and investigation-related costs are below budget, primarily due to fewer Q1 referrals; lower-than-expected external investigative work at Barker Hutchinson; and reduced interview transcription costs. Contested hearings are expected to continue through the summer which will increase external legal spending on prosecutions.
(3)	Hearings	\$43,348	49%	A rise in uncontested hearings led to fewer facilitation and adjudicator costs. In-house training and less frequent use of external service providers (interpreters, appointed counsel) further contributed to lower costs. Adjudication costs are expected to rise later in the year, with 4 multi-day contested hearings scheduled in the spring/summer.
(4)	Salaries and benefits	\$95,235	5%	The small favorable variance reflects timing differences in planned hires, with a few roles starting later in Q1 and some positions filled early in Q2.
(5)	Professional fees	(\$32,657)	-99%	An unfavorable variance is due to a HPARB review of a registration decision.

Appendix B: Statement of Financial Position as of March 31, 2026 (with March 31, 2025 comparative)

College of Massage Therapists of Ontario
Statement of Financial Position
As at March 31, 2026

	March 31, 2026	March 31, 2025	Variance \$	Variance %	Notes**
ASSETS					
Current assets					
Cash	\$ 19,975,598	\$ 17,235,674	\$ 2,739,924	16%	(1)
Accounts Receivable	-\$ 578	\$ -	\$ (578)	100%	NM
Investments***	\$ 8,840,464	\$ 8,538,219	\$ 302,246	4%	(2)
Prepaid expenses	\$ 729,210	\$ 469,390	\$ 259,820	55%	(3)
Digital Strategy	\$ 110,825	\$ -	\$ 110,825	100%	(4)
Total current assets	\$ 29,655,520	\$ 26,243,283	\$ 3,412,237	13%	
Non current assets					
Capital assets	\$ 275,970	\$ 348,686	\$ (72,716)	-21%	(5)
Intangible assets	\$ -	\$ -	\$ -	0%	NM
Total non current assets	\$ 275,970	\$ 348,686	-\$ 72,716	-21%	
TOTAL ASSETS	\$ 29,931,490	\$ 26,591,969	\$ 3,339,521	13%	
LIABILITIES					
Current liabilities					
Accounts payable and Accrued liabilities	\$ 1,213,279	\$ 1,372,005	\$ (158,726)	-12%	(6)
Deferred registration and exam fees	\$ 11,404,143	\$ 10,936,120	\$ 468,022	4%	(7)
Total current liabilities	\$ 12,617,421	\$ 12,308,125	\$309,296	3%	
Deferred lease inducements	\$ 10,044	\$ 23,440	\$ (13,396)	-57%	(8)
TOTAL LIABILITIES	\$ 12,627,465	\$ 12,331,565	\$295,900	2%	
NET ASSETS					
Invested in capital and intangible assets	\$ 275,970	\$ 348,686	-\$ 72,716	-21%	(9)
Internally restricted for complaints and discipline	\$ 1,500,000	\$ 1,500,000	\$ -	0%	NM
Internally restricted for national initiatives	\$ 357,103	\$ 258,030	\$ 99,073	38%	(10)
Internal restriction-Digital Strategy	\$ 1,000,000	\$ 1,000,000	\$ -	0%	NM
Unrestricted	\$ 14,170,952	\$ 11,153,687	\$ 3,017,265	27%	(11)
	\$ 17,304,024	\$ 14,260,403	\$ 3,043,621	21%	
TOTAL LIABILITIES AND NET ASSETS	\$ 29,931,490	\$ 26,591,969	\$ 3,339,521	13%	

**NM = not material

***Includes long-term investments with maturities > Mar 31, 2026. All investments are liquid and can be sold at any time.

Appendix B: Statement of Financial Position
Notes: Variances vs. Prior Year

Note	Financial Statement Line Item	Variance	Variance %	Explanation
(1)	Cash	\$ 2,739,924	16%	Cash balance higher compared to 2025 due to prior years surplus on hand.
(2)	Investments	\$ 302,246	4%	Investments show a favorable variance of \$302K, driven by growth in the investment portfolio, bringing the balance close to prior year-end levels
(3)	Prepaid expenses	\$ 259,820	55%	Prepaid expenses are higher than prior year due to the prepayment of IT annual application subscriptions and prepaid rent for new Bloor Street location.
(4)	Digital Strategy	\$ 110,825	100%	This represents the amount spent YTD on Digital Strategy initiatives that will be transferred to the Restricted Fund at Year End.
(5)	Capital assets	\$ (72,716)	-21%	Most of our assets are close to being fully depreciated, therefore the variance relates to an overall reduction in this category from depreciation expense.
(6)	Accounts payable and Accrued liabilities	\$ (158,726)	-12%	The \$158K change in Accounts Payable reflects typical beginning-of-year activity, with fewer accruals and vendor invoices processed in Q1. As operational and project work accelerates, Accounts Payable levels are expected to increase in Q2.

Variances Continued

Note	Financial Statement Line Item	Variance	Variance	Explanation
(7)	Deferred registration and exam fees	\$ 468,022	4%	The favorable variance is attributed to higher registration revenue accumulated in 2026 compared to 2025, reflecting an increase in numbers of RMT's.
(8)	Deferred lease inducements	\$ (13,396)	-57%	This variance relates to the annual recognition of lease inducements, as our current lease is approaching its end and the balance will be fully amortized by November 2026.
(9)	Invested in capital and intangible assets	\$ (72,716)	-21%	Most of our assets are close to being fully depreciated, therefore the variance relates to an overall reduction in this category from depreciation expense.
(10)	Internally restricted for national initiatives	\$ 99,073	38%	Amortization for national initiatives reflects a timing variance in Q1 with no impact to the full year position and is expected to be recognized in Q2.
(11)	Unrestricted	\$ 3,017,265	27%	Unrestricted funds increased largely due to prior year's surplus and the current year surplus.

Appendix C: Activity and Internal Controls Report

Description:	No.	Completed By	Reviewed By	Authorized By	Date Completed
Bank Reconciliation	1	Senior Financial Analyst	Manager, Finance	Manager, Finance	10-Apr-26
Cash Flow Report	1	Manager, Finance	CEO	CEO	9-Apr-26
Revenue Reconciliation	N/A	Senior Financial Analyst	Manager, Finance	Manager, Finance	7-Apr-26
Statutory Payroll and EHT Remittances	6	ADP	Manager, Finance	Manager, Finance	Bi-Weekly
Cyber Security training	1	IT Manager		Director C.S.	25-Mar-26
Insurance coverages:					
HIROC Liability and Crime	1	Manager, Finance		CEO	10-Jan-26
HIROC 1st Party Cyber	1	Manager, Finance		CEO	TBD July
HIROC Travel Accident	1	Manager, Finance		CEO	TBD July
HIROC property Liability	1	Manager, Finance		CEO	TBD July

BRIEFING NOTE – FOR DECISION

To: Board

Date: June 9, 2026

From: Maureen Boon, Registrar & CEO
Robyn MacArthur, Interim Director, Finance
Mala Channapatna, Manager, Finance

Re: 2027 Annual Fee Review - Multi-Year Plan

Purpose

The Board is asked to approve the Executive Committee recommendation to amend 2027 fees as follows:

- The General Certificate fee remains unchanged;
- The Inactive Fee is reduced from \$457.50 to \$223.75 (25% of GC fee);
- The Initial application fee is reduced from \$225 to \$150;
- The Workshop fee is eliminated (\$225 to \$0); and
- Compliance-related fees (late fees, reinstatement) remain unchanged.

Background

Financial oversight is a key fiduciary duty of the Board, set out in by-law, the Governance Manual, and CMTO's Finance Policies. [By-Law No. 7 Fees for Registration, Examinations and Other Activities of the College](#) s. 8(A) states that “...the Board shall annually review the fees...”

The fee-setting process is aligned with Policy F14: Financial Planning Policy and [Policy F18: Surplus Retention Policy](#). Under the Surplus Retention Policy, CMTO targets unrestricted net assets of between 6 and 12 months of operating expenses.

The annual fee review process involves reviewing the previous year's financial position and generating a three-year Multi-Year Plan that projects revenues and expenses. Based on that Multi-Year Plan, CMTO sets a fee to ensure it can achieve its regulatory mandate, and achieve steady, predictable fees over time.

CMTO's fees are currently \$915 for a General Certificate (GC), and \$457.50 for an Inactive Certificate (IN).

Current Financial Position

- CMTO's draft audited 2025 financial statements show a surplus of \$2,766,986, reflecting higher than projected registration revenues and lower than expected expenses. At year end, unrestricted net assets represented 11.40 months of operating expenses; and

- A separate request to transfer \$1.5M to restricted funds (\$1M to the Digital Strategy Restricted Fund, and \$500,000 to the Complaints and Discipline Restricted Fund) is being presented to the Board at this meeting. If approved, unrestricted net assets would reduce from 11.40 to 10.44 months of operating expenses prior to any fee decision.

Multi-Year Plan Assumptions

The Multi-Year Plan was developed based on the following assumptions:

- Registrant volumes are assumed to continue to grow by 2.9% annually;
- Staff salaries will increase 3% annually to reflect cost of living;
- Spending on goods and services will increase 5% annually to reflect inflation. Canada's inflation rate stood at 2.4% in March 2026, with ongoing uncertainty related to trade and global conditions;
- 8 staff will be added between 2026 and 2029 to build in-house capacity in professional conduct and other areas;
- Approximately \$300,000 in annual rental savings will begin in 2027 from CMTO’s office relocation;
- External legal costs will continue to be reduced as investigations and prosecutions are brought in-house;
- The Multi-Year Plan is a directional forecast and does not include costs for unplanned events or significant new strategic initiatives; and
- The Multi-Year Plan is a planning tool, not a budget. The fee approved at this meeting will be reflected in the 2027 Budget, which the Board will consider in Fall 2026.

Options for Decision

The following Options are being presented to the Board for decision:

Option	GC Fee	IN Fee	Application and Workshop Fees	Months of Unrestricted Net Assets *		
				2027	2028	2029
1 - Status Quo	No change (\$915)	No change (\$457.50)	No change	10.45	10.78	10.79
2 – Selected Fees Reduced (Recommended)	No change (\$915)	Reduced (\$223.75)	<ul style="list-style-type: none"> • Application Fee (\$225 to \$150) • Workshop Fee – Eliminated 	10.29	10.48	10.34
3 – All Fees Reduced	Reduced (\$895)	Reduced (\$223.75)	<ul style="list-style-type: none"> • Application Fee (\$225 to \$150) • Workshop Fee – Eliminated 	10.03	10.23	9.86

* **Note:** Months of unrestricted net assets are projections and assume Board approval of the proposed \$1.5M transfer to restricted funds (Digital Strategy and Complaints and Discipline), being presented separately at this meeting.

Option 1: Status Quo

- CMTO would make no changes to any fees.

Pros	Cons
<ul style="list-style-type: none"> • Most conservative approach; preserves flexibility while new facility costs stabilize • General Certificate fee remains unchanged for a third consecutive year 	<ul style="list-style-type: none"> • Provides no fee changes for registrants despite CMTO having financial room to act • Reserves would grow to 10.79 months by 2029, approaching the upper end of the policy range • Does not advance CMTO's EDI strategy priority to support financial resilience and long-term sustainability for RMTs

Option 2: Selected Fees Reduced (Recommended)

- The Inactive Certificate fee would be reduced from \$457.50 to \$223.75 (25% of GC fee), providing meaningful support to RMTs who temporarily leave practice for maternity leave, caregiving, illness, etc.;
- The Initial Application Fee would be reduced from \$225 to \$150, lowering the cost of entry for new graduates;
- The Workshop Fee (\$225) would be eliminated; and
- The General Certificate fee and all compliance-related fees would remain unchanged.

Pros	Cons
<ul style="list-style-type: none"> • General Certificate fee remains unchanged for a third consecutive year • Fee reductions are tied to confirmed rental savings of ~\$300,000 annually, making them sustainable and permanent • Advances CMTO's EDI strategy priority on financial resilience and long-term sustainability for registrants • Preserves compliance deterrents (late fees, reinstatement fees) and leaves cost-recovery fees unchanged • Projected to remain within Surplus Retention Policy range over 3 years, declining gradually to 10.34 months by 2029 	<ul style="list-style-type: none"> • Does not reduce the General Certificate fee, which applies to the broadest group of registrants

Note: a full Fee Schedule for this Option can be found in **Appendix A**

Option 3: All Fees Reduced

- All the same fee reductions as Option 2: IN Fee reduced to \$223.75, Initial Application Fee reduced to \$150, Workshop Fee eliminated; and
- The General Certificate Fee would be reduced by \$20 (\$915 to \$895)¹.

¹ All GC registrants must pay the full fee. Registrants who move from IN to GC must pay the difference between the 2 fees. Because the IN fee is being reduced, the difference will be larger.

Pros	Cons
<ul style="list-style-type: none"> • Broadest impact across the profession; GC reduction benefits all ~18,000 registrants • Projected to remain within Surplus Retention Policy range over 3 years (9.86 months by 2029) 	<ul style="list-style-type: none"> • Reduces revenue by ~\$800K annually, limiting flexibility for unplanned costs • Fee decreases are difficult to sustain; a reduction that must later be reversed is more damaging to registrant trust than not reducing it in the first place

Recommendation

In its capacity as Finance Committee, the Executive Committee (EC) carefully considers CMTO’s financial position, anticipated revenues, and expenses as part of the Multi-Year Plan, and is recommending Option 2 to the Board because:

- It provides meaningful fee reductions to new graduates entering the profession and registrants temporarily on inactive status due to maternity leave, caregiving, or illness;
- The fee reductions are tied to confirmed rental savings of ~\$300,000 annually, making them sustainable and permanent;
- The General Certificate fee remains unchanged for a third consecutive year, reflecting CMTO's commitment to fee stability in an inflationary environment;
- Fees related to compliance (e.g. late fees) and cost-recovery fees are preserved, avoiding unintended consequences for regulatory processes;
- CMTO's financial stability is maintained within the Surplus Retention Policy range, while preserving flexibility to reassess the General Certificate fee in 2027;
- While Option 3 was considered, the EC concluded that a General Certificate fee decrease is not appropriate until CMTO's new operating costs have stabilized. A reduction that must later be reversed is more damaging to registrant trust than not reducing in the first place; and
- While the Board is provided with a three-year Multi-Year Plan, fees are set annually following a review of CMTO's current financial position and updated revenue and expense projections, to meet its regulatory mandate.

Next Steps

Should the Board approve Option 2:

- The approved fee schedule will be drafted into By-law No. 7 and shared with registrants for consultation for 60 days.

Draft Motion

THAT the Board approve Option 2 and share it with registrants for consultation for 60 days.

Appendix A - Proposed 2027 Fee Schedule (Option 2)

Fee	Current	Proposed	Change
Renewal - General Certificate Fee	\$915.00	\$915.00	No change
Renewal - Inactive Fee	\$457.50	\$223.75	Reduced (50% to 25% of GC fee)
Initial Application Fee	\$225.00	\$150.00	Reduced
Workshop Fee	\$225.00	\$0	Eliminated
Renewal - Late Fee	\$100.00	\$100.00	No change
Reinstatement Fee	\$300.00	\$300.00	No change
Practice Assessment/Reassessment Fees	\$282.50	\$282.50	No change
Non-Compliance with Quality Assurance Program	\$100.00	\$100.00	No change
Professional Corporation Fees (application/renewal)	\$200.00	\$200.00	No change
Initial Registration Fee	Pro-rated	Pro-rated	No change
Letter of Standing/Confirmation of Registration	\$50	\$50	No change
Financial Impact of Option 2			
Projected months of unrestricted net assets - 2027		10.29	
Projected months of unrestricted net assets - 2028		10.48	
Projected months of unrestricted net assets - 2029		10.34	
Estimated annual revenue impact		\$220,000 less in revenue per year	

BRIEFING NOTE – FOR DECISION

To: Board

Date: June 9, 2026

From: Valerie Browne, Director, Registration Services

Re: By-Law No. 8: The Register and Registrant Information – Proposed Amendments for Approval

Issue

The Board is being asked to consider two proposed amendments to [By-Law No. 8: The Register and Registrant Information](#) for approval: the provision of individual registration numbers to health insurance providers upon request, and the removal of Massage Therapy education information from the register. The Board may choose to approve one, both, or neither of the proposed amendments.

Public Interest Rationale

The information collected from registrants supports CMTO's ability to govern the profession. It is important for the purposes of transparency that CMTO is clear about what information is collected and whether it will appear on the public register. It is important to have a clear public interest rationale for sharing information publicly, such as Massage Therapy education information. Providing confirmation of a registrant's status, including validating their registration number, is an important role for regulators.

Background

By-Law No. 8: The Register and Registrant Information outlines the data CMTO collects from registrants, identifies what information is made publicly available on the register, and specifies what is withheld. Privacy legislation requires CMTO to justify each data element it collects from registrants. Consistent with this, any information published on the register must have a clear public interest rationale.

CMTO’s authority to establish and amend by-laws is set out in section 94(1) of the *Health Professions Procedural Code* under the *Regulated Health Professions Act, 1991*. Certain amendments—such as those involving the collection of personal contact information or defining the content of the public register—must be circulated to registrants for a minimum of 60 days before receiving Board approval.

In December 2025, the Board approved the circulation of proposed amendments to registrants and other stakeholders, including Massage Therapy educators and other health regulators. This consultation period took place from February 23, 2026, to April 24, 2026.

Proposed Amendments and Circulation Feedback

Responses to the proposed amendments were received through a Qualtrics survey shared with registrants and other stakeholders (590 responses), CMTO’s online discussion board (46 responses) and by email (7 responses). Approximately 96% of respondents were Registered Massage Therapists (RMTs/MTs).

The proposed amendments and circulation feedback are as follows:

Amendment 1: Sharing registration numbers with health insurance providers

It was proposed that the by-law be updated to allow staff to share a registrant’s registration number with health insurance providers for the purpose of verifying an individual’s registration status.

To reduce the risk of fraudulent use of a registrant’s registration number, CMTO does not display registration numbers on the public register. However, insurers may occasionally require this information to verify that services claimed for reimbursement were provided by an authorized RMT.

Registrants are asked for consent—both at the time of registration and annually during renewal—to allow their registration number to be shared with insurers upon request. Over 97% of registrants provide this consent, as it helps facilitate timely payment for services. If a registrant does not provide consent and an insurer makes an inquiry, staff are unable to disclose the registration number and must advise the insurer to contact the registrant directly.

The proposed amendment would impact a very small number of registrants who do not already provide consent for this information to be shared.

Circulation Feedback:

Response	% of Respondents
Support the Amendment	90%
Oppose the Amendment	10%

- **Summary of Comments: Why registration numbers should NOT be shared with health insurance providers:**
 - Privacy and fraud concerns – respondents worried about misuse of registration numbers, identity fraud, and CMTO's ability to verify that callers are legitimate insurers.
 - Consent – RMTs feel they should be individually notified and give explicit consent before their information is shared.
 - Limited fraud prevention value – some noted that bad actors (e.g., clinic managers) already have access to real registration numbers, so sharing them doesn't meaningfully reduce fraud risk.
 - Existing alternatives – Respondents feel that insurers should already be able to verify status via the public register or receipts provided by clients (of note: the register does not help insurers match a registrant to their registration number).

Amendment 2: Removing Massage Therapy education information from the register

It was proposed that the public register no longer display the educational institution where an RMT completed their Massage Therapy training or their year of graduation.

All registrants are required to meet the established educational requirements for registration. Some regulators include information about a registrant’s qualifying professional education on their public registers to allow the public to verify that practitioners have the necessary credentials to practise. However, while a few Ontario health regulatory colleges provide this information, most do not (see Appendix A).

All Massage Therapy programs recognized by the Ministry of Colleges, Universities, Research Excellence and Security meet the educational requirement for registration. Effective January 1, 2027, CMTO will also have the authority to approve educational programs for registration purposes. Given that all applicants must meet a consistent education standard, the public interest rationale for displaying specific Massage Therapy education details on CMTO’s register is unclear.

Circulation Feedback:

Response	% of Respondents
Support the Amendment	58%
Oppose the Amendment	40%
	Opposed to removing institution and year of graduation: 30%
	Opposed only to removing graduation date: 10%

Many of those who oppose this amendment stated that their only concern is the loss of the year of graduation. They feel this helps clients understand the level of experience of the RMT, using graduation date as a proxy for initial registration date. However, a registrant's date of initial registration is at the top of their record in the online public register (see Appendix B).

- **Summary of comments: Why school/graduation information should REMAIN on the public register:**

- Years of registration – it's important for the patient to know how long an RMT has been practising.
- Informed consumer choice – the public has a right to know where an RMT trained.
- School quality varies – not all programs are equal; some offer more specialized training, and this legitimately influences patient and employer decisions.
- Consistency with other professions – physicians, nurses, and physiotherapists all have this information publicly available through their respective colleges.
- Accountability – keeping the information visible holds institutions accountable and helps the public verify credentials.

Analysis

Amendment 1: There is clear support for allowing CMTO staff to provide registration numbers to health insurance providers on request for the purpose of verifying a registrant's registration status. As noted above, 97% of registrants already provide express consent for this information to be shared.

Amendment 2: There is also majority support for removing Massage Therapy education institution and graduation date from the register, though the support was less strong for this amendment. As noted above, some respondents feel that the year of graduation provides information about the RMT's years of experience. This concern can be addressed by communicating clearly that every RMT's initial registration date is available at the top of the register search results.

However, there was also feedback that there are differences across Massage Therapy education programs, and clients use education information to help them select a Massage Therapist. Mandatory accreditation of Massage Therapy education is expected to support greater consistency and quality of Massage Therapy education; however, it is not yet in effect.

One respondent noted that if the Massage Therapy education is removed from the register, then paragraph 8. (B) must be amended to remove: (other than the Massage Therapy program attended). This update has been made in the lined copy of By-Law No. 8 attached as Appendix C.

If approved by the Board, implementation of any approved amendments will require some time to incorporate them into the CMTO website and Thentia processes. For that reason, an implementation date of Oct. 1, 2026, is recommended.

Draft Motions:

THAT the Board approves amending *By-law No. 8: The Register and Registrant Information* to add a provision that permits CMTO staff to share a registrant's certificate of registration number with health insurance providers for the purpose of verifying an individual registrant's registration status, effective October 1, 2026.

THAT the Board approves amending *By-law No. 8: The Register and Registrant Information* to remove Massage Therapy education and year of graduation from CMTO's public register, effective October 1, 2026.

Appendix A

Health professions that do/do not share foundational education information on the public register:

Regulated Health Profession in Ontario	Education on Register
Audiologists and Speech Language Pathologists	No
Chiropodists and Podiatrists	Yes
Chiropractors	Yes
Dental Hygiene	Yes
Dental Technologists	No
Dentists	Yes
Denturists	No
Dietitians	No
Homeopaths	No
Kinesiologists	No
Medical Laboratory Technologists	No
Medical Radiation and Imaging Technologists	No
Midwives	No
Naturopaths	No
Nurses	No
Occupational Therapists	No
Opticians	No
Optometrists	Yes
Pharmacists	Yes
Physicians	Yes
Physiotherapists	Yes
Psychologists	Yes
Psychotherapists	No
Respiratory Therapists	No
Traditional Chinese Medicine	No

Appendix B

Register Search Results



[< Back to results](#)

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Gender	F
Initial Registration Date	12-Sep-2002
Class of Registration	General Certificate
Status	Current
Electoral District	6
Authorized to Practice	Yes
Acupuncture Authorized	No

Appendix C

DRAFT PROPOSED AMENDMENTS (Lined Copy)

College of Massage Therapists of Ontario By-Law No. 8

The Register and Registrant Information

Interpretation

1. Singular and Plural / Gender

In these and all by-laws of the College, the singular shall include the plural, the plural shall include the singular, and any pronouns shall include all genders.

2. Consistency with the *Regulated Health Professions Act, 1991 (RHPA)* and the *Massage Therapy Act, 1991*

All provisions of these and all by-laws of the College shall be interpreted in a manner consistent with the *RHPA* and the *Massage Therapy Act, 1991* and where any inconsistency is found to exist, the inconsistent provision shall, where practical, be severed from the by-law.

3. Calculating Time

A reference to the number of days between two events means calendar days and excludes the day on which the first event happens and includes the day on which the second event happens.

4. Statutory Holidays

A time limit that would otherwise expire on a statutory holiday or a weekend is extended to include the next day that is not a statutory holiday or a weekend.

Definitions

5. In this By-Law, unless otherwise defined or required by the context,

(A) "**Act**" means the *Massage Therapy Act, 1991* and includes the regulations made under it;

(B) "**Board**" means the Council established under section 5 of the *Massage Therapy Act, 1991*;

(C) "**By-laws**" means all by-laws of the College;

- (D) "**Code**" means the *Health Professions Procedural Code*, which is Schedule 2 of the *Regulated Health Professions Act, 1991*;
- (E) "**College**" means the College of Massage Therapists of Ontario (CMTO);
- (F) "**eHealth Ontario**" is the government agency responsible for the provincial electronic health record system;
- (G) "**ICRC**" means the **Inquiries, Complaints and Reports Committee of the College**;
- (H) "**Registrant**" means a person or health profession corporation registered with the College, as the case may be;
- (I) "**Registrar**" means the Registrar and Chief Executive Officer of the College, or in the case of the absence or inability of the Registrar, the Deputy Registrar of the College and/or includes a person appointed as Acting Registrar by the Board;
- (J) "**RHPA**" means the *Regulated Health Professions Act, 1991*, including its associated regulations and the *Code*;
- (K) "**SCERP**" means a Specified Continuing Education or Remediation Program.

Any term not defined in this By-Law shall have the meaning provided to it in the *RHPA*, or the *Massage Therapy Act, 1991*.

General

- 6. The Registrar shall maintain a register on behalf of the College in an up-to-date manner.

Contents of the Register

- 7. In addition to the information listed in section 23(2) of the *Code*, the register shall contain the following information with respect to each Registrant which shall be designated as public information:

- (A) The name, address, and telephone number of any Massage Therapy practice of which a Registrant is an employee, contractor or otherwise associated;
- (B) Commonly used name;
- (C) Former legal names under which the Registrant practised Massage Therapy;
- (D) Practice website and email address, if any;
- (E) The Registrant's electoral district for elections to the Board;

~~(F) Massage therapy educational institution and year of graduation;~~

- ~~(G)~~(F) Whether the Registrant is authorized to perform acupuncture and if so authorized, the effective date(s) of authorization;

~~(H)~~(G) _____ Any language in which a Registrant is able to communicate and provide services to clients, including languages used to communicate with speech or hearing-impaired clients;

~~(H)~~(H) _____ The gender to which the Registrant identifies;

~~(H)~~(I) _____ The date that the Registrant first became registered;

~~(K)~~(J) _____ The date of issue of any certificate of authorization for a Registrant offering Massage Therapy services through a health professional corporation;

~~(L)~~(K) _____ All changes in the status of a certificate of registration or certificate of authorization and the effective date of the change;

~~(M)~~(L) _____ The effective date of resignation of a Registrant;

~~(N)~~(M) _____ If the Registrant resigned while under investigation by the College, a notation of that fact, including the nature of the investigation;

~~(O)~~(N) _____ The effective date and reasons for a revocation, suspension, or reinstatement of a Registrant's certificate of registration;

~~(P)~~(O) _____ With respect to any allegation:

i. Concerning the capacity of a Registrant referred to the Fitness to Practise Committee:

(a) The date of the referral of the allegation;

(b) A brief summary of each allegation;

(c) The status of the hearing, including the date of commencement, continuation or adjournment;

~~(Q)~~(P) _____ Information about the Registrant's registration or licensure in any profession or trade and in any jurisdiction, to the extent that the information is public in that jurisdiction;

~~(R)~~(Q) _____ Where a decision of a panel of the ICRC with respect to the Registrant resulting from a complaint made or Registrar's investigation begun on or after March 1, 2016, orders an oral caution or a Specified Continuing Education or Remediation Program (SCERP):

i. A notation of that fact and a summary of the contents of the caution and/or SCERP;

ii. The date of the decision;

- iii. If applicable, a notation that the decision is under review or appeal, which notation shall be removed once the review or appeal is finally disposed of; and

~~(S)~~(R) _____ Where a charge or a finding under the *Health Insurance Act* was made against the Registrant on or after March 1, 2016:

- i. A summary of the charge and any subsequent finding and penalty;
- ii. The date of the decision;
- iii. Where the finding or penalty is under appeal, a notation to that effect until the appeal is finally disposed of;
- iv. Any such summary shall be removed if no finding is made or if the decision on finding and penalty is overturned, unless the Registrant wishes the summary and fact of successful appeal to be maintained on the register for a period; and
- v. No information shall be included in contravention of a court-imposed publication ban known to the College;

~~(T)~~(S) _____ Any information that the College and the Registrant have jointly agreed on will be ~~be~~ included.

Information not Available to the Public

8. The register shall contain the following information that shall not be available to the public:

- (A) The birth date of the Registrant;
- (B) Any information relating to the Registrant's formal post-secondary education ~~(other than the Massage Therapy program attended)~~, including the name of the institution and year of graduation;
- (C) The Registrant's certificate of registration number, which will be provided by the College to eHealth Ontario for the purposes of healthcare provider collaboration, and to health insurance providers upon request for the purpose of verifying an individual registrant's registration status.

Information Required of Registrants

9. A Registrant shall provide to the College annually, or upon request by the Registrar, in the form and manner prescribed by the Registrar and by the deadline prescribed by the Registrar, the following information:
- (A) The practice name, business address, telephone number, website address, and email address, if any, of each location where the Registrant practices Massage Therapy;
 - (B) The address and telephone number of the Registrant's principal place of residence;
 - (C) Email address for the purposes of corresponding with the CMTO;
 - (D) The preferred mailing address for College correspondence;
 - (E) Information about any other trades in any jurisdiction in which the Registrant is registered/licensed;
 - (F) The gender to which the registrant identifies;
 - (G) Proof of professional liability insurance that meets the requirements;
 - (H) A declaration of compliance with the terms and conditions of the certificate of registration in the form provided;
 - (I) Information with respect to any charge or finding under the *Health Insurance Act*;
 - (J) The number of hours of Massage Therapy provided by the registrant in the last 12 months;
 - (K) A copy of any documents relating to charges against the Registrant or relating to the custody or release of the Registrant imposed by a court or other lawful authority, including but not limited to any Summons, Appearance Notice, Promise to Appear, Undertaking or Recognizance, Criminal Information, Indictment, Common Law Peace Bond or Recognizance under section 810 of the Criminal Code; and
 - (L) All information about the Registrant that is required to be kept in the register by the *RHPA*, the *Code*, the regulations, or the CMTO by-laws.
10. A Registrant must notify the Registrar within 14 days of any change to any of the information listed in section 9 of this by-law.

Administration

11. This By-Law shall be administered by the Registrar.

12. This By-Law comes into force on the date enacted.

Enacted November 19, 1999

Amended September 2003, September 2004, November 2007, February 2008, November 2008,
May 2009, January 2016, February 12, 2019, September 2021, September 2023

BRIEFING NOTE – FOR DECISION

To: Board

Date: June 9, 2026

From: Elisabeth Mathers, RMT, Chair, Registration Committee

Re: Acupuncture Education and Authorization – Proposed Policy Revision

Issue

The Board is being asked to approve the proposed revisions to the Acupuncture Education and Authorization Policy.

Public Interest Rationale

It is in the public interest that the CMTO's policies are clear, easy to use, support the users of each policy, and do not inadvertently disadvantage any group.

Background

All of CMTO's registration policies are being reviewed in 2026 as part of the Board's strategic priority for clear, fair and effective registration. The policies are being reviewed by staff to incorporate recommendations from the recent communications audit and ensure our policies are clear, easy to read and free of jargon. Key policies are also being reviewed by the EDI Committee using their equity and accessibility lenses.

Acupuncture is a controlled act that can only be performed by Registered Massage Therapists (RMT/MTs) who have received authorization from CMTO. To obtain this authorization, an RMT/MT must first complete specialized acupuncture education.

Education programs that wish to prepare RMTs/MTs for acupuncture practice must formally attest to CMTO that their curriculum, evaluation methods and instructor qualifications meet CMTO's requirements. These programs are designated as 'confirmed' acupuncture education programs.

The Acupuncture Education and Authorization policy sets out the criteria a program must meet to be recognized by CMTO as a confirmed acupuncture education program. It also details the requirements and process an RMT must follow to be authorized by CMTO to use acupuncture in their Massage Therapy practice.

Proposed updates were reviewed by the Registration Committee.

Analysis

There are no material changes being proposed for the policy. The recommendations from the EDIC included:

- Explain what the policy is for, why there are two parts and how they work together.
 - This has been added to the 'Reason for this Policy' section
- Provide a definition of acupuncture and explain what a controlled act is and why it's important.
 - An explanation of controlled acts has been added to the 'Reason for this Policy' section, and a definition of acupuncture has been added with a link to CMTO's Glossary
- Re-order the information so that the RMT requirements come before the information about confirmed programs.
 - The information has been reorganized in the amended policy
- Provide links to other relevant documents (e.g., Acupuncture Standard, Standard of Practice Glossary) and clarify terminology
 - Several links have been included in the proposed amendments, including links that clarify some terms
- Clarify how a patient can confirm whether an RMT/MT is authorized to use acupuncture.
 - The amended policy confirms that the online register has information about an RMT's acupuncture authorization.
- Describe available programs and acknowledge that education founded in either eastern or western tradition is accepted.
 - Proposed amendments include this information.
- Clarify scope of practice particularly for RMTs/MTs who attend a traditional Chinese medicine acupuncture program.
 - Information about scope and dual registrants has been added.
- Define associated costs, such as the need for professional liability insurance (PLI) that covers acupuncture.
 - The amended policy encourages RMTs to contact their insurance provider regarding additional fees for PLI, and to contact education providers regarding the fees for confirmed acupuncture education programs.

Because of how the proposed amendments restructure the policy, a lined copy has not been provided as it would be very difficult to follow. Attached as Appendix A is a copy of the current Policy, and attached as Appendix B is a clean copy of the policy with proposed updates incorporated.

Recommendation

The Registration Committee recommends that the Board approves the amendments to Acupuncture Education and Authorization Policy.

Draft Motion

THAT the Board approves the amended Acupuncture Education and Authorization Policy to take effect June 12, 2026

Attachments:

- APPENDIX A: Current Acupuncture Education and Authorization Policy
- APPENDIX B: Proposed Acupuncture Education and Authorization Policy

APPENDIX A

Acupuncture Education and Authorization Policy

Summary:

The use of acupuncture is a controlled act under the *Regulated Health Professions Act, 1991*. Registered Massage Therapists may use acupuncture in their Massage Therapy practice only if they have first been authorized by CMTO to do so.

Background

The *Registered Health Professions Act, 1991* (s. 27.1) prohibits health professionals from performing certain activities known as controlled acts. It states “No person shall perform a controlled act set out in subsection (2) in the course of providing health care services to an individual unless, (a) the person is a member authorized by a health profession Act to perform the controlled act; or (b) the performance of the controlled act has been delegated to the person by a member described in clause (a). 1991, c. 18, s. 27 (1); 1998, c. 18, Sched. G, s. 6.”

However, under Regulation (107/96.8.2), Registered Massage Therapists (RMTs) may use acupuncture in their Massage Therapy practice only if they are authorized by CMTO to perform acupuncture and it is performed:

- Within the Scope of Practice of Massage Therapy,
- In accordance with CMTO’s definition of acupuncture, and
- In compliance with all Standards of Practice.

Policy

Confirmed Acupuncture Education Programs

The practice of acupuncture in Massage Therapy requires specialized training. RMTs who wish to practice using acupuncture must receive training from a ‘confirmed acupuncture education program’. Only education programs that have declared to CMTO that their teachings, evaluation process and instructor qualifications meet CMTO’s requirements are called confirmed acupuncture education programs.

To become a confirmed acupuncture education program, the program must submit a declaration to CMTO that:

1. The program teaches all of the [Acupuncture Practice Competencies and Performance Indicators \(APC/Pis\)](#) as articulated and published by CMTO;^[1]
2. All of the program’s acupuncture instructors are authorized to use acupuncture (regulated in Ontario, in good standing,^[2] and not currently under investigation);

3. Their acupuncture program includes comprehensive practical and theoretical evaluation/examination of students for both the theoretical and practical components of the curriculum [and students must pass the evaluation(s) and/or examination(s) to graduate from the program]; and
4. Every part of the program is taught in either English or French.

Confirmed acupuncture education programs must re-confirm annually that they meet the requirements noted above.

A list of confirmed acupuncture education programs is [available on CMTO's website](#).

Some education providers offer more than one program. Registrants are encouraged to contact the education provider directly to ensure that the acupuncture education program they wish to take is a confirmed acupuncture education program.

The list of confirmed acupuncture education programs may be modified from time to time. CMTO can refuse to include a program on the list (or remove it from the list) of confirmed acupuncture education programs if CMTO is aware that, despite confirmation by the program, the program does not meet one or more of the minimum requirements for inclusion.

Acupuncture Authorization

CMTO's acupuncture authorization process for registrants wishing to use acupuncture in their Massage Therapy practice requires that the registrant must:

1. Successfully complete a confirmed acupuncture education program
2. Arrange for the confirmed acupuncture education program to submit documentation directly to CMTO confirming the registrant's successful completion
3. Complete CMTO's online application process including declarations attesting that they:
 - a) Will practise acupuncture within the Scope of Practice of Massage Therapy;
 - b) Have read, understood and will practise in accordance with Standards of Practice, Standard of Practice for Acupuncture, APCs/PIs and all regulations;
 - c) Have the knowledge, skill and judgment to safely perform acupuncture;
 - d) Completed their confirmed acupuncture education program no more than three years earlier; and
 - e) Possess the professional liability insurance required to perform acupuncture.

Once authorized, the registrant must complete similar declarations annually at renewal.

The confirmed acupuncture education program must be successfully completed no more than three years before the registrant applies for acupuncture authorization with CMTO. A regulated health professional who completed a confirmed acupuncture education program more than three years ago is exempt from the three-year timeframe if at the time acupuncture authorization is requested from CMTO:

- The individual is a member of a profession in Ontario authorized to practise using acupuncture;
- The individual is a registrant in good standing in that profession; and
- The individual is currently authorized by that profession's regulator to practise using acupuncture.

[1] Programs may confirm their compliance with teaching the APC/Pis retroactively to February 2013 (when the APCs/Pis were approved by Council).

[2] To be in good standing with their health regulatory college, the instructor must not be in default of payment of any prescribed fees; their Certificate of Registration must not be subject to a term, condition or limitation other than one prescribed by regulation; they must not be the subject of any disciplinary or incapacity proceedings; and their registration must not be revoked pursuant to any order that was issued by the Discipline Committee.

Approved by Executive on behalf of Council: Sept. 20, 2022

Updated to reflect wording and numbering of amended Registration Regulation: July 1, 2024

APPENDIX B

Acupuncture Education and Authorization

Reason for this Policy

Acupuncture is one of 14 high-risk procedures or activities, called a controlled act, under the *Regulated Health Professions Act, 1991 (RHPA)*. A controlled act is a high-risk procedure or activity that can only be performed by authorized, regulated health professionals to ensure public safety (RHPA, s. 27.1).¹ This policy outlines how an RMT/MT can become authorized to use acupuncture, including the completion of specialized training. It also outlines how an education program can meet CMTO's requirements for acupuncture education.

Background

CMTO [defines acupuncture](#) as pricking the skin or tissues with needles (solid, filiform needles) for the purpose of treating and preventing physical dysfunction and pain of the soft tissues and joints within the Scope of Practice of Massage Therapy. It does not include the use of hollow needles.

Only RMTs/MTs who have completed specialized training, and are authorized by CMTO, can use acupuncture in their Massage Therapy practice. To perform acupuncture, it must be:

- Within the [Scope of Practice of Massage Therapy](#);
- In accordance with [CMTO's definition of acupuncture](#); and
- In compliance with all [Standards of Practice](#), including the [Acupuncture Standard](#)

Requirements

Registrants who wish to use acupuncture in their Massage Therapy practice must:

1. Successfully complete [a confirmed acupuncture education program](#);
2. Arrange for the confirmed acupuncture education program to submit documentation directly to CMTO confirming the registrant's successful completion; and
3. Complete CMTO's online application process including declarations attesting that they:
 - a) Will practise acupuncture within the Scope of Practice of Massage Therapy;
 - b) Have read, understood and will practise in accordance with all CMTO's Standards of Practice, Standard of Practice for Acupuncture, [Acupuncture Practice Competencies and Performance Indicators \(APC/PIs\)](#) and all regulations;
 - c) Have the knowledge, skill and judgment to safely perform acupuncture;
 - d) Have completed their confirmed acupuncture education program no more than three years prior to applying; and

¹ Registered Massage Therapists (RMTs/MTs) may use acupuncture in their Massage Therapy practice only if they have first been authorized by the College of Massage Therapists of Ontario (CMTO) to do so.

- e) Possess the professional liability insurance required to perform acupuncture (registrants should contact their insurance provider for information about updated coverage and any associated costs).

Registrants must complete similar declarations annually at renewal.

When an RMT/MT is authorized by CMTO to use acupuncture in their Massage Therapy practice, the date of the authorization is displayed on the RMT's/MT's record on CMTO's online public register.

Dual Registrants

The three-year timeframe for completing an acupuncture education program does not apply to dual registrants (an RMT/MT who is also registered with another Ontario health profession regulator) who meet all of the following criteria:

- A member of a profession in Ontario authorized to practise using acupuncture;
- A registrant in good standing with that profession's regulator; and
- Currently authorized by that profession's regulator to practise using acupuncture.

Confirmed Acupuncture Education Programs

RMTs/MTs who wish to perform acupuncture must receive training from a 'confirmed acupuncture education program'. Only education programs that have declared to CMTO that their teachings, evaluation process and instructor qualifications meet CMTO's requirements are called confirmed acupuncture education programs.

To become a confirmed acupuncture education program, the program must submit a declaration to CMTO that:

1. The program teaches all of the [Acupuncture Practice Competencies and Performance Indicators \(APC/PIs\)](#) as identified by CMTO;
2. All of the program's acupuncture instructors are authorized to use acupuncture (regulated in Ontario, in good standing,² and not currently under investigation);
3. Their acupuncture program includes:
 - comprehensive practical and theoretical evaluation(s) or examination(s) of students for both the theoretical and practical components of the curriculum, AND
4. Every part of the program is taught in either English or French.

Confirmed acupuncture education programs must re-confirm annually that they meet the requirements noted above.

² To be in good standing with their health regulatory college, the instructor must not be in default of payment of any prescribed fees; their Certificate of Registration must not be subject to a term, condition or limitation other than one prescribed by regulation; they must not be the subject of any disciplinary or incapacity proceedings; and their registration must not be revoked pursuant to any order that was issued by the Ontario Massage Therapists Discipline Tribunal.

A list of confirmed acupuncture education programs is [available on CMTO's website](#). These programs vary in length and may be based on either the Western or Eastern acupuncture tradition. Registrants are encouraged to contact the education provider directly to ensure that the acupuncture education program they wish to take is a confirmed acupuncture education program, and to learn about associated fees.

An RMT/MT who completes a program that meets CMTO's requirements but was designed for another health profession should be aware that if they are taught to perform activities that are outside the Scope of Practice for Massage Therapy, they must not perform those activities in their Massage Therapy practice.

CMTO may modify the list of acupuncture education programs at its discretion. It may remove a program from its list if CMTO learns that the program does not meet one or more of the minimum requirements for inclusion.

Approved by Executive on behalf of Council: Sept. 20, 2022

Updated to reflect wording and numbering of amended Registration Regulation: July 1, 2024

BRIEFING NOTE – FOR DECISION

To: Board

Date: June 9, 2026

From: Elisabeth Mathers, RMT, Chair, Registration Committee

Re: Examination Candidates Returning after Three Previous Failures – Proposed Policy Revision

Issue

The Board is asked to consider approving the proposed updates to the Examination Candidates Returning after Three Previous Failures Policy.

Public Interest Rationale

It's in the public interest that the CMTO's policies are clear, easy to use, support the users of each policy, and do not inadvertently disadvantage any group.

Background

All of CMTO's registration policies are being reviewed in 2026 as part of the Board's strategic priority for clear, fair and effective registration. The policies are being reviewed by staff to incorporate recommendations from the recent communications audit and ensure our policies are clear, easy to read and free of jargon. Key policies are also being reviewed by the EDI Committee using their equity and accessibility lenses.

The General Regulation under the *Massage Therapy Act, 1991* states that a candidate who fails one of the Certification Examinations three times must complete a new Massage Therapy diploma before being eligible to take the exams again. The Examination Candidates Returning after Three Previous Failures Policy provides clarity on how CMTO implements that requirement.

Proposed updates were reviewed by the Registration Committee.

Policy Review

There are no material changes being proposed for this policy. The EDIC recommendations for policy updates include:

- Clarify that the second diploma has to come from a new school, not just a new campus of the previous school
- Provide guidance re:
 - o Seeking advanced standing to reduce the time/cost of a new diploma
 - o Providing a link to information about where to complete a new diploma
 - o Providing a link to information about the certification examinations

To support these recommendations, an FAQ section was added. The FAQs are not part of the policy; they are included at the end of the policy providing further guidance.

In addition to the recommendations above, it was noted that the policy refers to programs approved by the Ministry of Colleges and Universities, now the Ministry of Colleges, Universities, Research Excellence and Security (the Ministry). As of January 1, 2027, CMTO will be requiring students to complete programs accredited by the Canadian Massage Therapy Council for Accreditation. To avoid having to approve an update to the policy in a few months, the Board may consider making a motion now to have that wording removed from the policy effective January 1, 2027.

A copy of the current Examination Candidates Returning after Three Previous Failures Policy with tracked changes is attached Appendix A. A clean copy of the proposed updated policy is attached as Appendix B.

Recommendation

The Registration Committee recommends that the Board approve the updated Examination Candidates Returning after Three Previous Failures policy and also approve a motion that removes reference to Ministry-approved programs effective January 1, 2027.

Draft Motions

THAT the Board approves the updated Examination Candidates Returning after Three Previous Failures Policy for immediate implementation.

THAT the Board approves removing reference to Ministry-approved education programs from the Examination Candidates Returning after Three Previous Failures policy effective January 1, 2027.

Attachments:

APPENDIX A – Examination Candidates Returning after Three Previous Failures Policy - Tracked Changes

APPENDIX B – Examination Candidates Returning after Three Previous Failures Policy - Clean Copy

Appendix A

Examination Candidates Returning After Three ~~Previous Failures~~ Policy

~~Summary~~ Reason for this policy:

~~To register as a Registered Massage Therapist /Massage Therapist (RMT/MT) with the College of Massage Therapists of Ontario (CMTO), candidates must pass the Multiple-Choice Question exam (MCQ) and the Objectively Structured Clinical Evaluation (OSCE). Candidates have three attempts to successfully pass the MCQ and the OSCE. If a candidate fails one of the certification examinations three times, they must obtain a new Massage Therapy diploma before being eligible to attempt the exams again. This policy describes the requirements for the new diploma.~~

Background

The General Regulation under the *Massage Therapy Act, 1991* states:

3. (2) In every case where a candidate has failed the examinations three times after obtaining a diploma from a massage therapy program acceptable to the Registration Committee, the candidate is not eligible to apply to take the examinations again without obtaining another diploma from a massage therapy program acceptable to the Registration Committee.
O. Reg. 266/04, s. 1.

~~The College of Massage Therapists of Ontario (CMTO) has two certification examinations, the Multiple-Choice Question (MCQ) examination and the Objectively Structured Clinical Evaluation (OSCE). If either exam is failed three times, the candidate must complete a new Massage Therapy diploma before being eligible to attempt the exams again. Sometimes a candidate will pass one examination before failing the second examination three times. This policy clarifies where a candidate may obtain a new diploma, and that the successful exam attempt no longer counts after a new diploma has been completed.~~

~~Policy~~ Requirements

Any candidate who fails one of CMTO's certification examinations three times must obtain a new Massage Therapy diploma from a program accredited by the Canadian Massage Therapy Council for Accreditation¹ and/or recognized by the Ontario Ministry of Colleges and

¹ Please see [Canadian Massage Therapy Council for Accreditation and Education Program Equivalence \(for programs outside Ontario\) Policy](#) for more information

Universities before being eligible to attempt the examinations again. The new diploma must be issued by a different educational institution than the previous diploma, meaning the candidate must attend a new school. A diploma issued from a different campus of their previous school will not be accepted.

After completing a new Massage Therapy diploma, CMTO will treat the candidate ~~will be treated~~ as a new examination candidate. ~~This means they~~. The candidate must obtain a successful result on both the MCQ and OSCE examinations after completing the second diploma. Even if a candidate passed one of the exams before failing the second examination three times, they will have to retake both exams after completing a new Massage Therapy diploma of their previous history on the examinations.

Adopted by Council: May 25, 2007

Amended by Council: February 8, 2022

Reviewed and Updated:

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FAQs:

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I'm concerned about how long it will take to complete a new diploma. What can I do?

Candidates who need a second diploma are encouraged to see if a new program will recognize any of the credits from their previous program. This is called 'advanced standing' and can shorten the time needed to complete a second diploma.

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Where can I get information about the location of Massage Therapy programs in Ontario?

Information about Ontario Massage Therapy programs is available on the Educated in Ontario page of the CMTO website.

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Where can I find information about the certification examinations?

Information about the MCQ and the OSCE is available on the Certification Examinations page of CMTO's website.

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Appendix B

Examination Candidates Returning After Three Failures Policy

Reason for this policy:

To register as a Registered Massage Therapist/Massage Therapist (RMT/MT) with the College of Massage Therapists of Ontario (CMTO), candidates must pass the Multiple-Choice Question exam (MCQ) and the Objectively Structured Clinical Evaluation (OSCE). Candidates have three attempts to successfully pass the MCQ and the OSCE. If a candidate fails either of the certification examinations three times, they must obtain a new Massage Therapy diploma before they can retake the exams again. This policy describes the requirements for the new diploma.

Background

The General Regulation under the *Massage Therapy Act, 1991* states:

3. (2) In every case where a candidate has failed the examinations three times after obtaining a diploma from a massage therapy program acceptable to the Registration Committee, the candidate is not eligible to apply to take the examinations again without obtaining another diploma from a massage therapy program acceptable to the Registration Committee.

O. Reg. 266/04, s. 1.

Requirements

Any candidate who fails one of CMTO's certification examinations three times must obtain a new Massage Therapy diploma from a program accredited by the Canadian Massage Therapy Council for Accreditation¹ and/or recognized by the Ontario Ministry of Colleges and Universities, Research Excellence and Security before they are eligible to retake the examinations. The new diploma must be issued by a different educational institution than the previous diploma, meaning the candidate must attend a new school. A diploma issued from a different campus of their previous school will not be accepted.

After completing a new Massage Therapy diploma, CMTO will treat the candidate as a new examination candidate. The candidate must obtain a successful result on both the MCQ and OSCE examinations after completing the second diploma. Even if a candidate passed one of the exams before failing the second examination three times, they will have to retake both exams after completing a new Massage Therapy diploma.

¹ Please see [Canadian Massage Therapy Council for Accreditation and Education Program Equivalence \(for programs outside Ontario\) Policy](#) for more information

Adopted by Council: May 25, 2007

Amended by Council: February 8, 2022

Reviewed and Updated:

FAQs:

I'm concerned about how long it will take to complete a new diploma. What can I do?

Candidates who need a second diploma are encouraged to see if a new program will recognize any of the credits from their previous program. This is called 'advanced standing' and can shorten the time needed to complete a second diploma.

Where can I get information about the location of Massage Therapy programs in Ontario?

Information about Ontario Massage Therapy programs is available on the [Educated in Ontario](#) page of the CMTO website.

Where can I find information about the certification examinations?

Information about the MCQ and the OSCE is available on the [Certification Examinations](#) page of CMTO's website.

Registered Massage Therapists' Association of Ontario

Project Summary

The Registered Massage Therapists' Association of Ontario (RMTAO) is proposing that the College of Massage Therapists of Ontario (CMTO) consider funding a Provincial RMT Integration Demonstration Project to evaluate the role Registered Massage Therapists can play within Ontario's interprofessional primary care system. With a proposed budget of \$1.22 million, the initiative would place RMTs at eight primary care sites across Ontario and generate independent, clinically relevant evidence on patient outcomes, patient access, system efficiency, and non-pharmacological pain management.

The project is intended to support the CMTO's public interest mandate by improving the understanding of how massage therapy can be safely, effectively, and appropriately integrated within interprofessional healthcare settings. It also aligns with CMTO's 2026–2030 Strategic Plan and its commitment to maintaining public trust through high standards, accountability, and evidence-informed care.

The proposal builds on the success of a 2023 pilot integrating RMTs into the West Toronto Community Health Centre, where patients reported significant improvements in pain and function, reduced reliance on pain medication, and fewer visits to physicians or nurse practitioners. The pilot also highlighted that, for most participants, massage therapy would otherwise be inaccessible outside publicly funded models.

To address questions of rigor, neutrality, accountability, and stewardship, the demonstration project would operate under a clearly defined governance and reporting framework, with independent third-party evaluation and financial audit processes built into the model. The research design would use validated clinical outcome measures, standardized protocols, and consistent reporting across all participating sites to ensure findings are credible, measurable, and suitable for future policy and regulatory consideration.

The project is intentionally designed as a time-limited, evidence-generating initiative rather than an ongoing operational program. The data generated would provide the CMTO and decision-makers in the broader healthcare system with defensible, policy-ready evidence on clinical outcomes, system efficiency, and access to care. The objective is to assess, in a controlled and rigorously evaluated way, whether expanded integration of RMTs into primary care teams may improve patient care and contribute to a more effective and sustainable primary care system in Ontario.

BRIEFING NOTE – FOR INFORMATION

To: Board

Date: May 26, 2026

From: Maureen Boon, Registrar & CEO

Re: Registrar's Report

The Registrar's Report includes updates on the following areas since March 2026:

- A Governance and Regulatory Landscape
- B Registrar Objectives
- C Organizational Risk Register

A: GOVERNANCE AND REGULATORY LANDSCAPE

1 Scope of Practice Expansions for Pharmacists (soon) and Other Health Professionals (later)

- On May 11, the Ontario government announced an expansion of scope for pharmacists that includes the ability to administer 6 additional publicly funded vaccines, including tetanus and shingles, as well as the ability to assess and prescribe for 9 additional common ailments¹, including dry eye, nasal congestion and warts. These changes come into effect in July.
- In addition to the pharmacist announcement, the government also officially directed the regulatory colleges for optometrists, physiotherapists, chiropractors, dental hygienists, denturists, and audiologists and speech-language pathologists to develop regulatory frameworks for scope expansions.
- These changes, which are not yet in effect, include things like removing foreign bodies from the eye (optometrists), ordering certain x-rays (physiotherapists, denturists, and dental hygienists), ordering diagnostic ultrasound (physiotherapists, chiropractors, speech-language pathologists) and administering local anesthetic by injection (dental hygienists). The timeline for these changes is not yet known.
- This announcement is part of government's strategy ([Your Health: A Plan for Connected and Convenient Care](#)) to enable health care professionals to work to the full extent of their training and expertise. The expansion of scope for pharmacists is also intended to address, in part, the ongoing challenges Ontarians are facing in accessing family physicians.

¹ As of July, pharmacists will be able assess and prescribe for 33 common ailments and there are plans to add 5 more in 2027.

2 BC Health Professions Regulation

- The Health Professions and Occupations Act was passed 4 years ago but took effect on April 1, 2026. The legislation is lengthy, containing more than 600 provisions.
- There are now 6 Regulatory Colleges in BC:
 1. College of Complementary Health Professionals (chiropractors, *massage therapists*, naturopathic physicians and traditional Chinese medicine practitioners)
 2. College of Health and Care Practitioners (audiologists, dietitians, hearing instrument practitioners, occupational therapists, opticians, optometrists, physical therapists, psychologists and speech-language pathologists)
 3. College of Oral Health Professionals (dental assistants, dental hygienists, dental therapists, dentists and denturists)
 4. College of Nurses and Midwives
 5. College of Pharmacists; and
 6. College of Physicians and Surgeons.
- In addition to amalgamating colleges, the Act:
 - Establishes the Health Professions and Occupations Regulatory Oversight Office to ensure regulatory colleges remain focused on protecting the public
 - Makes commitments to cultural safety and humility, including requiring regulatory colleges to make by-laws re anti-discrimination measures
 - Creates an independent disciplinary hearing process and Tribunal, with a Director appointed by government
 - Requires colleges to maintain a public registry that publishes all disciplinary actions against regulated health professionals; and
 - moves from elected board members to provincial appointments based on competency.
- There have been objections from some professions about the lack of a discipline appeal process and loss of control over appointments to the board, which is seen to reduce the participation of health care professionals.
- As with any new legislation, it will take some time for the provisions to be fully tested and understood.
- The Ontario government has not indicated an intention to move to this model. However, government did establish the Health and Supportive Care Providers Oversight Authority in 2021. Its mandate is to register and provide oversight of personal support workers (PSWs), although there is the potential for it to oversee other classes of registrants in future.

3 Government Consultations

Government is consulting on multiple issues:

- a. Proposal that hearing aids for adults with mild or moderate hearing loss can be sold over the counter without a prescription from a physician or audiologist (RHPA).
- b. Proposal that students and prospective students have greater access and transparency rights vis-à-vis career colleges and that the Superintendent be given enhanced enforcement orders (e.g., imposing conditions or Administrative Monetary Penalties) applicable to career colleges (Ontario Career Colleges Act, 2005).

4 Reducing Wait Times for Vulnerable Sector Checks

- Under the [Protecting Ontario's Streets and Communities Act, 2026](#), the Ontario government is prioritizing protecting victims and the vulnerable.
- As part of this initiative, the government plans to amend the [Police Record Checks Reform Act, 2015](#) to reduce the time it takes for individuals to obtain a Vulnerable Sector Check (VSC) in Ontario, by allowing local police services to coordinate with federal partners including the RCMP to access federal databases.
- A VSC is a type of police record check required of individuals who hold roles in a position of trust or authority over children or other vulnerable persons.
- Completing a VSC is mandatory for all applicants seeking to register with CMTO, and must be requested from a registrant's local police service.
- CMTO receives approximately 1,000 VSCs annually.
- Currently, wait times for VSCs are inconsistent across police services. Some offer online processes while others mail paper copies, and police services with higher demands often have longer wait times.
- Reducing VSC wait times will allow applicants to become registered more quickly, shortening the path from completing training to practicing as an RMT and improving access to Massage Therapy care for Ontarians.

B: REGISTRAR OBJECTIVES

1 Strategic Leadership/Engagement

College Tour Update

We continue to visit Massage Therapy education programs across Ontario, sharing updates on regulatory changes, and discussing key topics including the certification examination process, registration requirements, and the transition to accreditation effective January 2027.

As of April 30, 2026, 30 College visits have been completed (20 in 2025 and 10 in 2026) reaching a total of **1,351 students (514 students reached in 2026)**. Five additional visits are planned for the remainder of the year, and one more visit is being organized. Upon completion of all scheduled visits, the College Tour will have included 36 visits across the province.

Post-event survey results continue to reflect strong engagement. Of the 69 responses received to date, 100% of students strongly agreed or agreed that the presentation was informative and useful.

Joint Town Halls with RMTAO

For the third year, CMTO is partnering with the Registered Massage Therapists' Association of Ontario (RMTAO) to host joint in-person Town Halls across the province. These events allow us to engage directly with RMTs/MTs and Massage Therapy students.

Mar 19 – Sault Ste. Marie

May 6 – Guelph

Apr 16 – St. Catharines

May 21 – Toronto

Apr 22 – Kingston

May 27 - Ottawa

Further information will be provided at the Board meeting.

2 Financial Stewardship/Risk Management

- Work this quarter has focused on the year end, audit and development of the multi-year plan, which will be discussed at this meeting.

3 People Leadership/Culture

- Leadership training this year has focused on Artificial Intelligence, collaboration, coaching and change management.
- Work continues to prepare staff for the move to the new location with a focus on collaboration and reconfirming our commitment to a remote first model.

4 Governance

- The Governance Committee has been working on further revisions to the eligibility and disqualification guidelines. A revised by-law will be presented to the Board at a future meeting. The Governance Committee is also considering changes to the name and composition of the Client Relations Committee (to Patient Relations Committee) and a proposal to make changes to District 7 (Academic District).

5 Space Update

- The lease was finalized at the end of March and co-sharing licencing agreements are now being finalized. Co-sharing licencing agreements address allocation of office operating costs and office governance.
- Construction has begun, with an expected finish date of mid-July. Construction costs are the responsibility of the landlord.
- Additional one-time costs are expected in the following areas: 1) furniture, 2) technology, including hoteling stations and the boardroom, and 3) miscellaneous security, electrical and lighting upgrades.
- There is lots of work ongoing to prepare for the move, including decommissioning the existing office, getting rid of unneeded equipment, supplies and furniture, and digitizing as much remaining paper as possible.

C: ORGANIZATIONAL RISK REGISTER

The purpose of the organizational risk register (attached) is for the Board to receive an overview of the critical organizational risks. Ultimately, the Board should be assured that all critical risks have been identified and that there is a plan in place to address them.

Attachments:

10.1 - Organizational Risk Register

ORGANIZATIONAL RISK REGISTER – June 2026

Public Interest: This report serves the public interest by ensuring the CMTO identifies and manages risks that may impact its ability to fulfill its regulatory functions.

Risk Categories: Reputational, Financial, Regulatory, Human Resources, Technological, System

Risk	Category	Description	Likelihood	Impact	Status	Action or Mitigation
1 High profile registrant matter	Reputational	Criminal charges, discipline cases or Human Rights appeals of process may undermine public confidence.	5	5	Several registrants with criminal charges or convictions relating to sexual abuse.	Continued use of interim suspensions or Terms Conditions and Limitations for criminal matters, to ensure public protection. Active investigations: Nine registrants charged criminally in 2025 (7 sexual assault, 2 voyeurism). Two registrants charged in 2026 (as of April 29).
2 Financial Controls	Financial	Ensuring financial controls are in place pursuant to Hilborn recommendations.	3	4	Financial policies are being reviewed and updated on an ongoing basis.	Finance Policy Manual, which contains 21 Financial Policies, was reviewed and confirmed for the annual audit. Staff will update each policy in 2026.

Risk	Category	Description	Likelihood	Impact	Status	Action or Mitigation
3 Financial Scrutiny	Reputational	Attention to the surplus/fee discussion.	5	3	No recent concerns received.	<p>Clear communication at TownHalls about financial position, how the fee enables CMTO to deliver on its mandate and the fee setting process.</p> <p>Key message: The board sets the fee each year at its public June meeting after a review of the CMTO's financial position (surplus/deficit), and Multi Year Plan (anticipated revenue and expenses).</p>
4 Cyber-security	Technological	Potential compromise to confidential information or operations.	3	5	Stable.	<p>Cybersecurity awareness training, including phishing tests, continues, with good results.</p> <p>See Phishing Prone KPI.</p>
5 System Performance/ Thentia Stability	Technological	Potential instability of the enterprise system provider may affect database performance and operational continuity.	5	5	System stable; vendor stability uncertainty.	<ol style="list-style-type: none"> 1. Thentia has confirmed system stability, data security and ability to meet contract terms. 2. Data Recovery Plan completed; implementation in 2026. 3. System requirements mapping project underway as part of Digital Strategy.
6 Artificial Intelligence (AI)	Technological	Registrant use of AI when required to demonstrate reflection or professional judgment may affect assessment integrity.	4	2	Increased evidence of use of AI.	<p>Senior Staff AI training occurred in Q1.</p> <p>Monitoring emerging regulatory approaches across health professions.</p> <p>Development of AI policy (workplan project).</p>
7 Staffing	Human Resources	Staffing gaps impact ability to deliver on workplan.	5	5	2 vacancies on senior team.	Recruitment and role realignment.

Risk	Category	Description	Likelihood	Impact	Status	Action or Mitigation
					Turnover rate to be reported at year end.	
8 Organizational Change	Human Resources	Major transitions – including the upcoming office move and co-location – may create uncertainty and impact staff engagement.	3	4	Planning underway for office relocation and co-location. Staff engagement & communication needs being assessed.	Change-management/communication plan in development. Clear, timely communication to be provided throughout transition. Identify operational risks associated with the move and ensure continuity planning.

Watch List: These items are low risk but will be monitored.

Risk	Category	Description	Status
9 MT Program Accreditation	System	Some programs may not be successful, leading to disruption in the sector.	Status update to be provided by CMTCA at June board meeting.
10 Massage Therapy Coverage	System	Economic factors may affect public/employee access to MT. Changes to employer benefits coverage or auto insurance may impact RMTs and the public.	No change.
11 Entry to Practice Exam	Regulatory	Exam may require reconsideration once accreditation is a requirement. Potential move towards a national exam.	Preliminary discussions internally and at FOMTRAC.
12 Massage Therapy Oversight	Regulatory	Potential changes to the oversight of Massage Therapy in Ontario.	No indication that this is a government priority.

BRIEFING NOTE – FOR INFORMATION

To: Board

Date: June 9, 2026

From: Bryn Sumpton, Director, Professional Practice

Re: Strategic and Operational Reporting

Background

CMTO's Board approved the [2026-2030 Strategic Plan](#) at its December 1, 2025 meeting. The Plan includes three Strategic Priorities:

1. Professional Conduct and Accountability
2. Clear, Fair and Effective Regulation
3. Trust in Massage Therapy as a Health Profession

The accompanying 2026 Workplan was approved at the March 24, 2026 Board meeting. The Workplan Summary and related updates are included as attachment 14.1.

The Workplan includes activities related to the CMTO's Digital Strategy. This year, three projects are underway: the Learning Management System (LMS), Case Management, and Data Lakehouse. The Digital Strategy aims to enhance data integration, enable real-time reporting, and strengthen security. The Board approved both the Digital Strategy and the internally restricted funds required to implement it in 2025.

The LMS project focuses on updating the platform used to deliver CMTO's internal and external educational and professional development programs, including STRIVE and the Jurisprudence Program. It is intended to provide CMTO with a single, unified solution for learning management across all departments.

Operational Volume Indicators

In addition to the Workplan Summary, staff have developed Operational Volume Indicators to help visualize and report on work completed in CMTO's core regulatory functions (registration, quality assurance, and complaints/investigations). These indicators are not directly tied to specific Workplan projects but provide an overall picture of CMTO's core operations. See attachment 14.2 for the initial report on these indicators.

Operational Volume Indicators will be presented to the Board on a biannual basis, beginning at this meeting and continuing in December.

LMS Project Update

Staff have been reviewing potential vendors for the LMS. This month, vendor selection will be finalized, and initial integration work will begin. Work to migrate STRiVE and the Jurisprudence Program to the new LMS will start this summer. The updated version of STRiVE is planned to launch in March 2027. Content development and initial planning, including incorporating feedback from the profession, are already underway.

Information about changes to STRiVE has been shared with the profession through Town Hall presentations, updates to educators, and CMTO's website. This includes the plan to combine Be the Best You Can Be and Practice Profile into a single reporting period starting in March. As a result, Be the Best You Can Be will not take place this fall.

Next Steps

The Board will receive the next Workplan Summary and Operational Volume Indicators update in December. Additional updates for the Digital Strategy projects will also be provided in September and December.

Attachments

14.1 - Workplan Summary

14.2 - Operational Volume Indicators



Workplan Summary

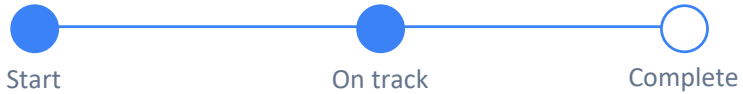
Professional Conduct and Accountability



Improve Cost Recovery

✓ On Track

Recover 30% of Costs



Sexual Abuse Prevention Seminar

✓ On Track

Deliver 2026 Seminar



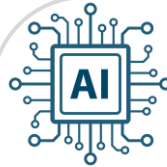
Modernize Regulations

✓ On Track

Amendment - Quality Assurance Regulation



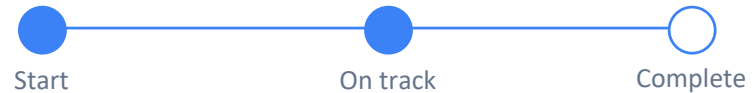
Amendment - Spousal Exemption



Develop RMT AI Policy

✓ On Track

Draft Policy by Q1 2027



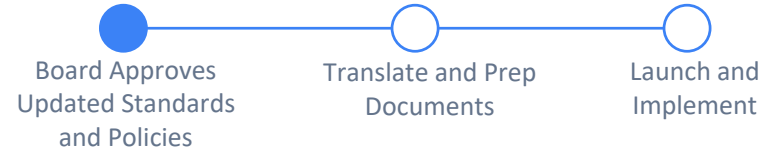
Clear, Fair and Effective Regulation



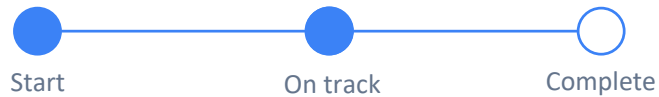
Streamline Regulatory Documents

✓ On Track

Policy and Comms



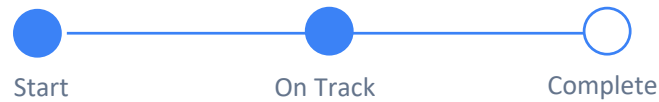
Registration



Improve Clarity and Tone

✓ On Track

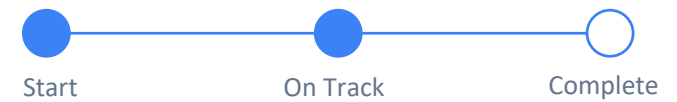
Review all Regulatory Documents



Implement Risk Based Remediation

✓ On Track

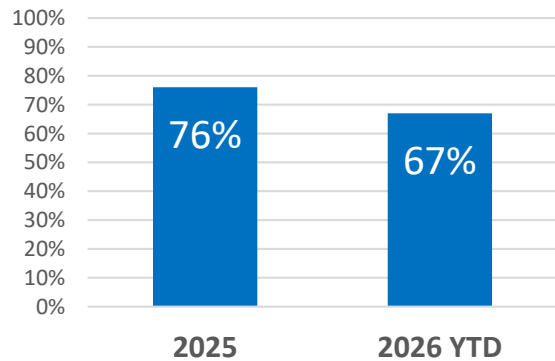
Implement New Framework



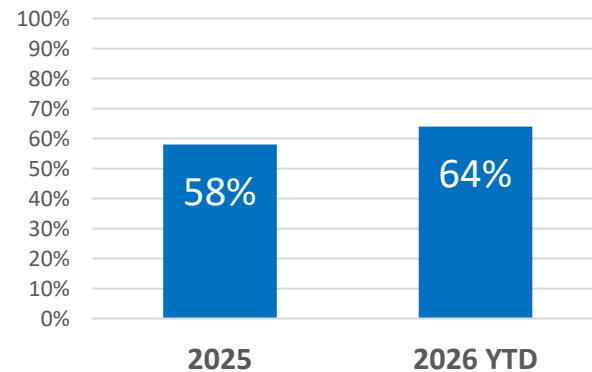
Improve Investigations Timelines

✓ On Track

Achieve 80% of Non-appointed Investigations within 100 days



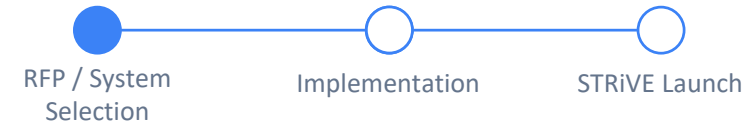
Achieve 80% of Appointed Investigations within 18 months



Launch STRiVE 2.0 & New LMS

✓ On Track

Launch STRiVE and New LMS by Q1 2027

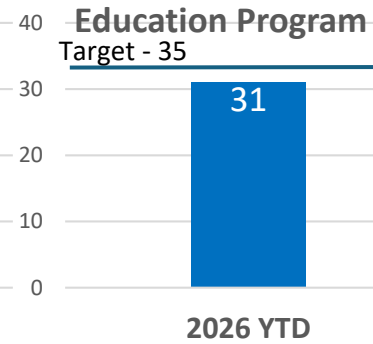
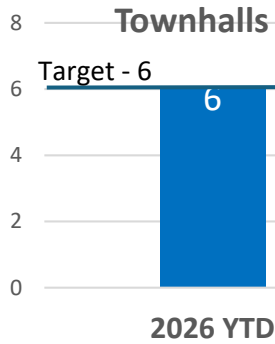
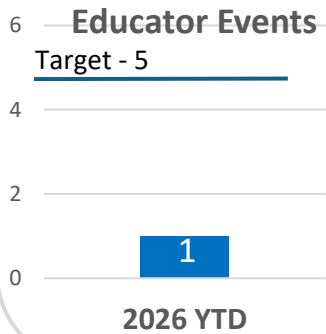


Trust in Massage Therapy



Enhance Engagement with Public, Students, and Educators

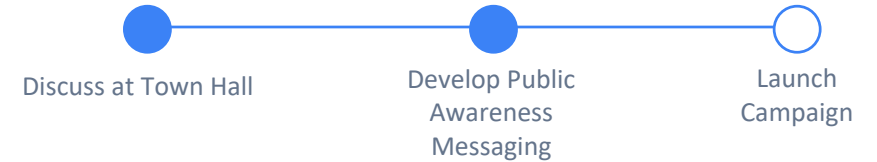
✓ On Track



Reinforce Massage Therapy as a Clinical Health Profession

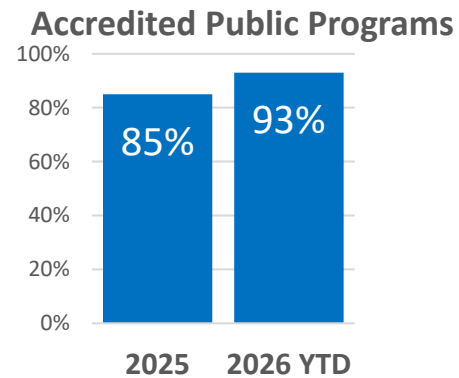
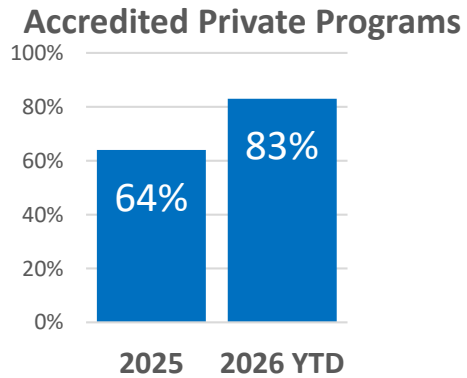
✓ On Track

Draft Communications Strategy – Sexual Abuse of RMTs

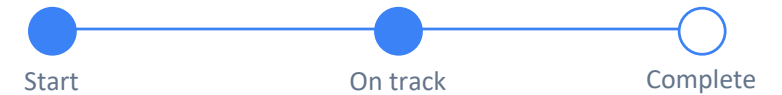


Support Improved, Consistent Clinical Care

✓ On Track



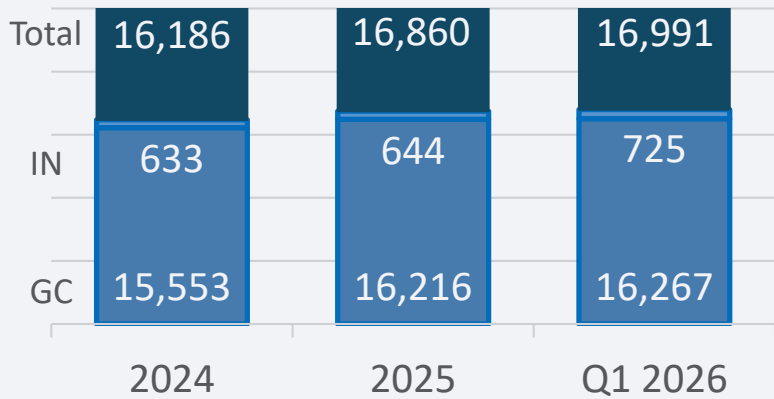
Collaborate on National Competency Project



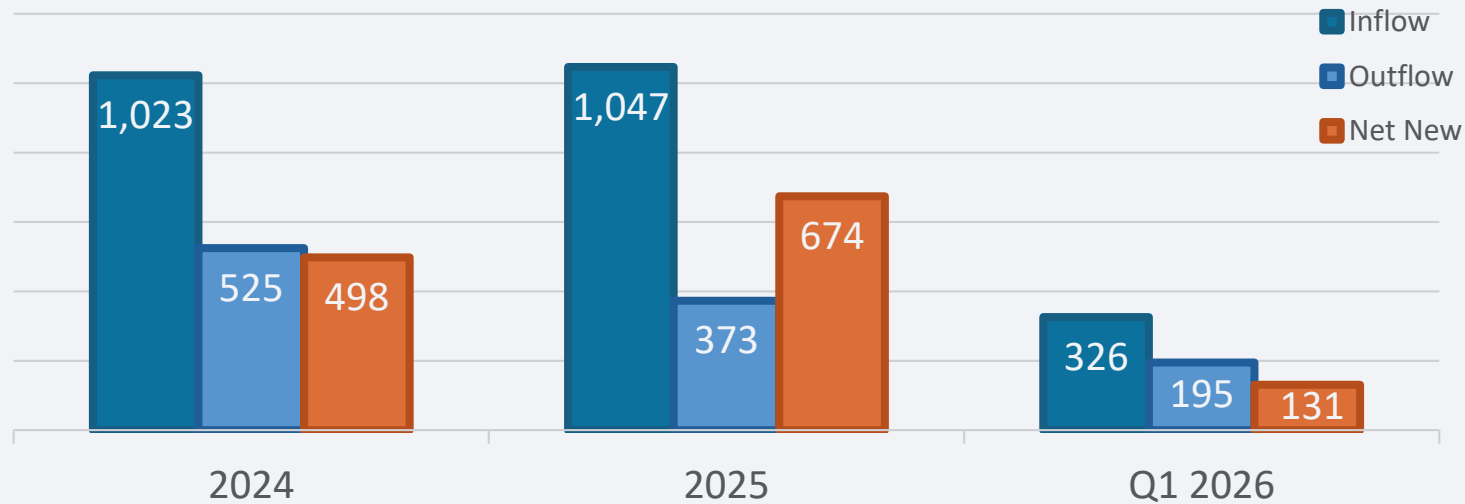


Operational Volume Indicators

Registration

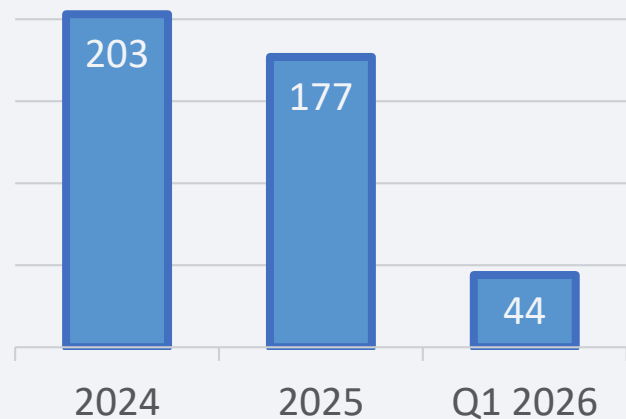


2026: **16,991** Total RMTs

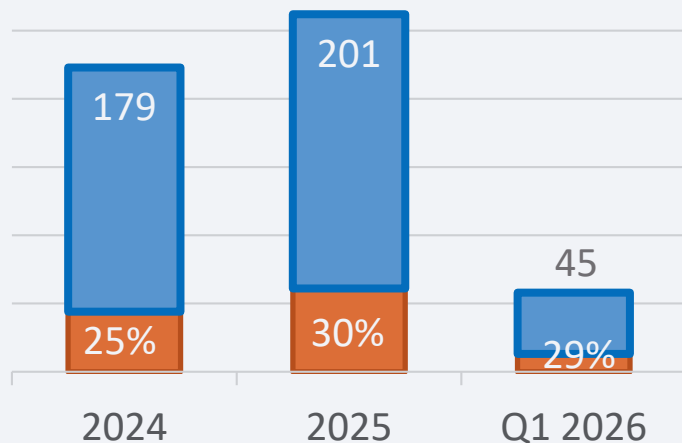


2026: **131** Net New Registrants

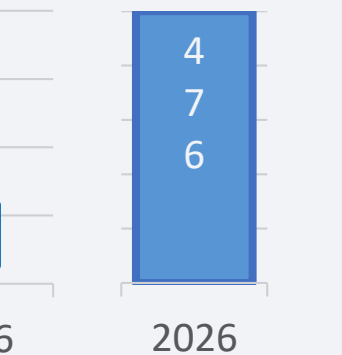
Professional Conduct



2026: **44** Total ICRC Decisions

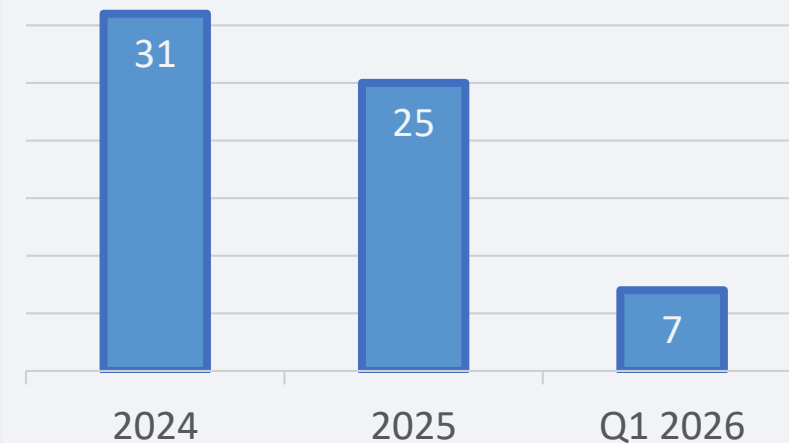


2026: **45** New Cases,
2026: **29%** Sexual Abuse



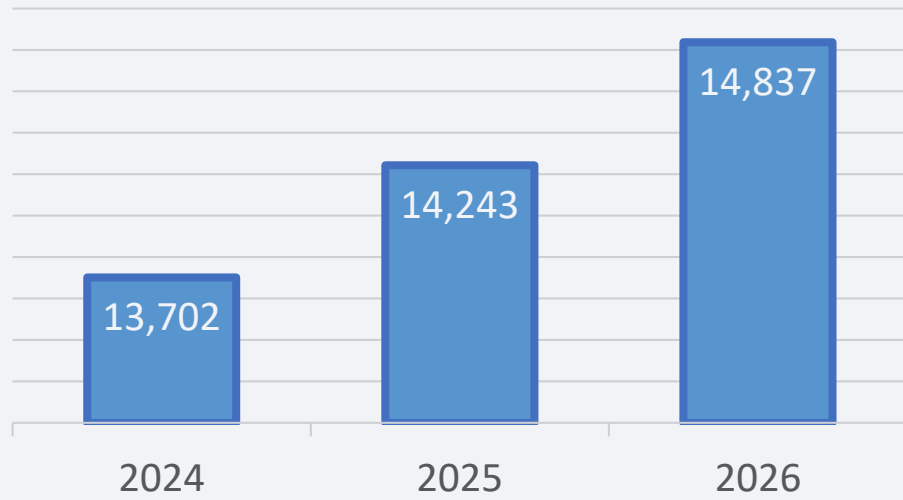
2026: **476** Cases Monitored

Hearings



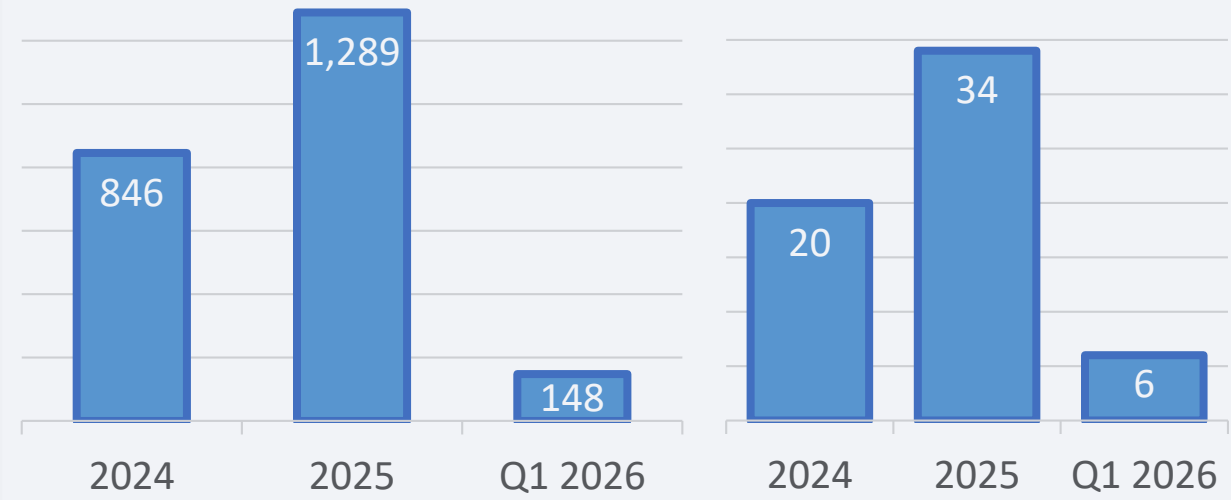
2026: **7** Hearings Held

Professional Practice



2026: **14,837** Practice Profile Completions

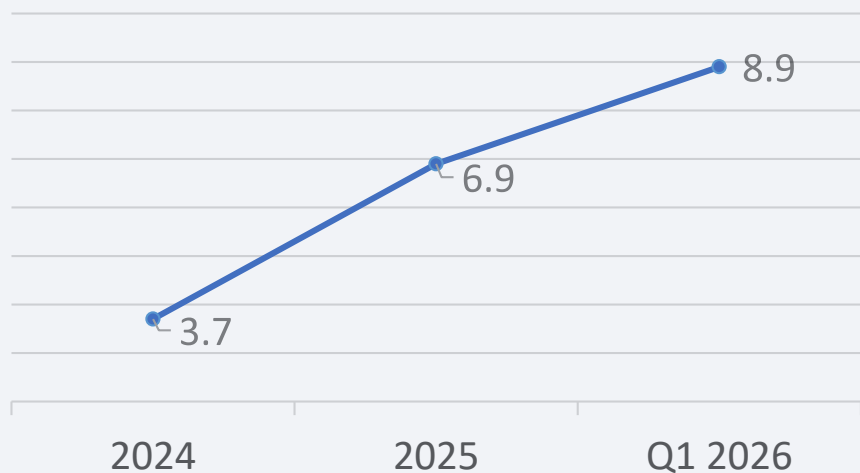
Engagement



2026: **148** Total People Reached

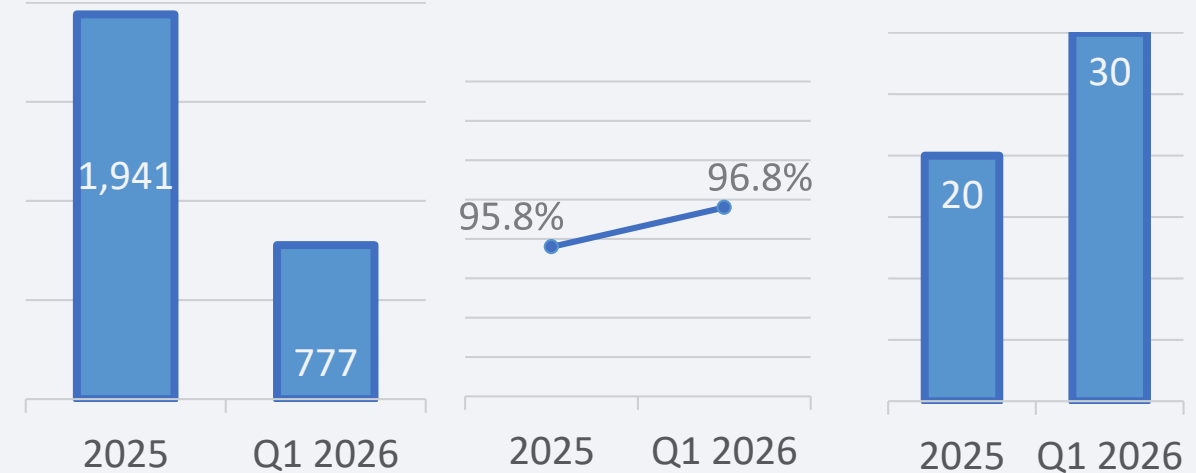
2026: **6** Events

Cyber Security



2026: **8.9%** Phish-Prone %

Customer Experience



2026: **777** Calls Received

2026: **96.8%** Live Answer Rate

2026: **30 Min** Avg Call Duration

BRIEFING NOTE – FOR INFORMATION

To: Board

Date: June 9, 2026

From: Bryn Sumpton, Director, Professional Practice

Re: Accreditation Update

Background

Since 2019, CMTO has supported the development and use of Massage Therapy programmatic accreditation standards through the Canadian Massage Therapy Council for Accreditation (CMTCA). Regulatory changes that took effect on July 1, 2024, made accreditation mandatory for all programs by January 1, 2027. In addition, all privately funded programs were required to be actively engaged in the accreditation process by January 1, 2026.

At the end of 2025:

- 85% of publicly funded programs had achieved accreditation.
- 64% of privately funded programs had achieved accreditation.

Update

CMTCA is reporting continued high engagement with programs in Ontario that have not yet achieved accreditation. It is anticipated that by the end of 2026, nearly all active programs will have achieved accreditation. Many of those outstanding from 2025 have submitted for preliminary accreditation or achieved accreditation already this year. Programs that were initially unsuccessful in their preliminary review can continue to pursue accreditation through resubmission.

As of May 19, 2026:

- 93% (14/15) of publicly funded programs have achieved full or preliminary accreditation.
- 83% (38/46) of privately funded programs have achieved full or preliminary accreditation.
- The number of programs remains steady with some new programs and some programs closing.

Overall accreditation has increased to **85%** (52/61) of all active programs.

As only a small number of programs are expected to remain unaccredited or unsuccessful by year-end, the anticipated impact on graduate numbers, program availability, or registration applications remains low.

Next Steps

Updates on accreditation will be provided at upcoming Board meetings and the final outcomes of the accreditation deadline at the end of the year will be presented to the Board in 2027. CMTO will continue to monitor accreditation progress and provide resources and support to educators and students throughout the transition.



BRIEFING NOTE – FOR INFORMATION

To: Board

Date: June 9, 2026

From: Bryn Sumpton, Director, Professional Practice
Sam Harris, Interim Director, Policy and Communications
Claudia Frisch, Manager, Quality Assurance
Rochelle Pereira-Alvares, Policy Advisor

Re: Proposed Changes to the Quality Assurance section of the General Regulation

Purpose

To inform the Board about staff's initiative to update the Quality Assurance (QA) section of the General Regulation of the [Massage Therapy Act, 1991](#). Staff will bring this item back to Board in September 2026 for a decision.

Background

The QA section of the General Regulation (O. Reg. 544/94) establishes CMTO's legal framework for ensuring registrants maintain competence and provide quality care. The provisions have not been substantively updated since CMTO's QA Program was originally designed. In 2017, CMTO made a submission to the Ministry of Health (MOH) requesting to amend the QA section of the General Regulation. However, the [submission](#) did not proceed, and changes were not passed. Staff revisited the topic again in 2019 but did not bring a submission forward to government.

Executive Committee was informed of this project at their May 13, 2026, meeting.

Issue

The current regulation no longer reflects how CMTO operates and is not consistent with the QA regulations of other regulators. Specifically:

- It is prescriptive, outdated, and does not reflect the current STRIVE program or CMTO's risk-based approach to practice assessment. Operational details are locked in regulation rather than QA Committee policy. This means even routine program changes require a multi-year regulatory amendment; and
- It is misaligned with the [Regulated Health Professions Act, 1991 \(RHPA\)](#). The section's language pre-dates updates to the RHPA and the *Health Professions Procedural Code*, including the modernized objects of a College such as interprofessional collaboration and responding to changes in practice environments.

Proposed Changes and Rationale

Staff propose submitting a new regulation to the MOH to allow flexibility for future changes. The changes are intended to:

- Give CMTO the agility to respond to change by using broader language and Committee policy for operational details. CMTO will be able to respond to technological, practice, and research changes without a regulatory amendment each time;
- Reduce burden on registrants with clearer, easier-to-understand legal obligations provisions; and
- Align with the *RHPA* through a standalone, modern QA regulation that will reflect CMTO's QA program and improve clarity, transparency, and accountability for registrants and the public.

Next Steps

Staff will:

1. Draft an updated QA section with legal support (Summer 2026);
2. Return to the Board in September 2026 to seek approval of the proposed changes in principle and authority to consult;
3. Consult with registrants, the public, and other partners (Fall 2026);
4. Return to the Board following consultation with results and a proposed regulation for approval to submit to the MOH; and
5. Submit the Regulation change proposal to the government.

BRIEFING NOTE – FOR INFORMATION

To: Board

Date: June 9, 2026

From: Executive Committee

Re: Governance Policy Updates

Issue

The Executive Committee has overall responsibility for reviewing the Governance Handbook and continues to review and refresh policies as it strives to completely refresh it by the end of 2026. Including today's policies 13 of the 21 policies have been updated to improve clarity and eliminate duplication.

Background

The Governance Handbook is the framework that explains how the College is governed, how decisions are made and how accountability is maintained. It serves as a companion to the by-laws and is broken down into four distinct sections including: Introduction, Board of the College, Committees of the College and Governance Policies.

Historically, an updated Governance Handbook was presented to the Board each year. This practice paused after December 2021, when the Board initiated a series of significant by-law amendments.

To reflect these changes, incorporate leading governance practices, reduce administrative burden, and support a full refresh of the Governance Handbook by December 2026, a new policy review approach and cycle are now in place.

The Executive Committee reviewed the revised policies and confirmed that they are clearer, with no substantive changes.

As policies are updated and approved at the Committee level, they will be implemented and provided to the Board for information.

Overall, the revisions aim to:

- Align policies with by-law amendments and updated roles and oversight
- Strengthen structure, clarity, and consistency
- Define transparent accountabilities
- Establish regular review cycles

Board and non-Board members will receive email notifications as updates are completed and will receive the fully updated Governance Handbook at the December 8, 2026 meeting.

Attachments:

18.2a - Anti-Harassment Policy

18.2b - Board Member Attendance at External Educational Activities

18.2c - Deputations at Board Meetings

18.2d - Media Communications Policy

18.2e - Management and Organizational Risk Management

4.12. Anti-Harassment Policy ([Link to Original Policy](#))

Purpose

The purpose of the Anti-Harassment Policy is to provide a working environment that is free from harassment, discrimination, and intimidation of any kind. It affirms that the Board of the College of Massage Therapists of Ontario recognizes that all registrants, employees, contractors, interns, visitors and vendors deserve to be treated with dignity and respect. Harassment of any kind will not be tolerated.

Scope

This policy applies universally to Board and non-Board committee members and covers conduct that occurs at the College, at College-related events, on College-related platforms (including email, messaging apps and virtual meetings), and in any situation where an individual is representing CMTO.

Definition of Harassment

[The Occupational Health and Safety Act](#) (OHSA) defines workplace harassment as *“engaging in a course of vexatious comment or conduct against a worker in a workplace, including virtually through the use of information and communications technology, that is known or ought reasonably to be known to be unwelcome.”*

Workplace harassment includes “sexual harassment”, which the OHSA defines as:

- (a) engaging in a course of vexatious comment or conduct against a worker in a workplace, including virtually through the use of information and communications technology, because of sex, sexual orientation, gender identity or gender expression, where in the course of comment or conduct is known or ought reasonably to be known to be unwelcome; or
- (b) making a sexual solicitation or advance where the person making the solicitation or advance is in a position to confer, grant or deny a benefit or advancement to the worker and the person knows or ought reasonably to know that the solicitation or advance is unwelcome.

Overall, harassment can make a person feel uncomfortable, embarrassed, offended, or intimidated.

A reasonable action taken by an employer or supervisor relating to the management and direction of workers or the workplace is not workplace harassment under the OHSA.

Other Types of Harassment

Verbal Harassment

- Offensive or abusive language
- Making inappropriate personal comments about others, or oneself
- Derogatory comments, slurs, or name-calling
- Threats or yelling intended to intimidate
- Misuse of authority that causes discomfort, embarrassment, offense, or intimidation.

Physical Harassment

- Assault or unwanted touching
- Blocking movement or invading personal space in a threatening way

Discriminatory Harassment

Harassment based on race, ancestry, place of origin, colour, ethnic origin, citizenship, creed, sexual orientation, gender identity, gender expression, age, record of offences, marital status, family status, or disability, or sexual harassment based on sex, sexual orientation, gender identity or gender expression, or any other characteristic protected by law.

Overview

Every person has a right to equal treatment without discrimination because of, but not limited to, race, ancestry, place of origin, colour, ethnic origin, citizenship, creed, sex, sexual orientation, gender identity, gender expression, age, marital status, family status or disability.

To contribute to an environment of mutual respect and dignity for all participants, members of Board and non-Board Committee Members must ensure that all their communications and interactions with their fellow Board and Committee Members, and with College staff, are both professional and appropriate in the circumstances.

Members of Board and of Committees must exercise good judgement and be mindful of how their communications and actions **may be perceived** by others. By maintaining professional and appropriate interactions with fellow Board and Committee Members and with College staff and remaining attentive to the context in which such interactions take place, members of the Board and of Committees will help to ensure that no one is caused undue discomfort or experiences harassment.

Interactions and Harassment

No member of the Board or of a Committee should engage in harassing behaviour or experience harassment in carrying out their duties.

Harassment can occur in many circumstances, including circumstances where a member of the Board or a Committee:

- Makes inappropriate comments of a personal nature about the other person, a third party, or themselves;
- Makes inappropriate inquiries of a personal nature, such as questions regarding sexual orientation or marital or relationship status;
- Communicates by e-mail or telephone on matters that do not relate to College business, such as jokes or personal matters;
- Enters or seeks to enter into financial arrangements with other members of the Board or of Committees, such as through borrowing or lending money, or soliciting charitable or other donations; or
- Engages in physical touching that may make the subject of the touching uncomfortable.

Acknowledgement

All Board and non-Board committee members are required to sign an Annual Board and Committee Attestation upon appointment. This attestation is renewed annually at the beginning of each new calendar or governance year to reaffirm their understanding of, and adherence to, the College's Anti-Harassment Policy.

Violations and Consequences

If the College determines that an allegation of harassment has been made in bad faith or with malice, the College may take appropriate disciplinary action, including sanction or disqualification of a Board or non-Board committee member.

Concerns should be reported in writing to the Executive Committee which will follow the *Process for Disqualifying or Sanctioning a Board Member and Committee Member* as laid out in By-Laws No. 2 and No. 6.

If a complaint relating to harassment is subject to an investigation, the College shall advise the complainant (if the complainant works at the College) and the respondent (if the respondent works at the College) in writing of the results of the investigation and of any corrective action that has been, or that will be, taken.

The respondent of a complaint, regardless of their position within the College, shall be excluded from administering and managing the investigation and resolution process (save and except for their involvement as a respondent).

All complaints will be taken seriously and handled in a sensitive manner. Information elicited through complaints, including the names of the parties involved, shall be treated as confidential to the furthest extent possible. The College's obligation to conduct an investigation into the alleged complaint, to take corrective action if required, and to administer this policy may require limited disclosure. Disclosure may also be required in some cases under the law.

Responsibility and Review

The Executive Committee is responsible for monitoring compliance, reviewing concerns, and updating the policy at least every three years or sooner if needed to ensure continued relevance and compliance with applicable laws and best practices.

4.9. Board Member Attendance at External Educational Activities ([Link to Original Policy](#))

Purpose

The Board Member Attendance at External Educational Activities supports Board member development by enabling participation in external educational activities that strengthen governance knowledge, regulatory expertise and awareness of emerging best practices.

Scope

This policy applies to all Board members attending educational activities not organized or sponsored by the College.

Policy Statement

The College may support Board member attendance at external educational activities such as conferences offered by regulatory or governance organizations, where participation contributes to effective governance and aligns with the College's mandate.

Participation Limits

- Except for the Board Chair, who can attend all conference, Board members may attend one external educational activity per fiscal year
- Board members must have been on the board for more than one year and have more than six months remaining in their term to be eligible

Selection of Attendees

In person Attendance

A maximum of three (3) Board members may attend any one in person educational activity

- The Board Chair
- One professional member
- One public member¹

¹ Public Member attendance will be supported according to the provisions of the Compensation and Expense Guidelines for Professional Board and Committee Members

If requests exceed available spaces, the Executive Committee will determine attendance.

Virtual Attendance

A maximum of five (5) Board members may attend any one virtual educational activity

Preference will be given to Board members who did not attend an external conference the previous year.

Exceptions

The Executive Committee may approve participation outside these parameters in extenuating circumstances.

Expectation of Participation

Board Members attending external educational activities are expected to:

- Participate in the majority of educational sessions
- Provide relevant materials obtained during the activity to the College, where available
- Share key learnings at the next scheduled Board meeting through a verbal or written report

Compensation and Expenses

- Professional Members will be reimbursed in accordance with the College's Compensation and Expense Policy
- Public Members must obtain prior Ministry approval. Compensation and expenses will follow Ministry guidelines
 - At times when the Ministry permits the College to reimburse public member travel and conference expenses, the College's Compensation and Expense Policy will apply

External Representation

Board members may not serve on external boards or governing bodies as representative of the College unless authorized by the College.

Budget Considerations

Approval of attendance at external educational activities is subject to budget availability and fiscal responsibility.

Responsibility and Review

The Executive Committee is responsible for monitoring compliance, reviewing concerns, and updating the policy as needed or at least every three years to ensure continued relevance and compliance with applicable laws and best practices.

4.15. Deputations at Board Meetings by External Groups ([Link to Original Policy](#))

Purpose

The purpose of this policy is to establish a consistent and transparent process for external individuals or groups to present information or proposals to the Board through a deputation. This process ensures that Board meetings remain focused on governance responsibilities and the orderly conduct of business.

Scope

This policy applies to individuals or groups who are not members of the Board and who wish to address the Board on matters related to its affairs, mandate or regulatory responsibilities of the College.

Policy Statement

Board meetings are intended for the conduct of Board business. Generally, only Board members and authorized resource persons (e.g. staff or College consultants) may speak during these meetings.

The Board may in accordance with this policy, permit deputations from external individuals or groups.

Definition of Deputation

A deputation is a submission made to the Board by an individual or group who is not a Board member. Deputations are made at the request of the presenter and typically involve asking the Board to consider an action such as creating or amending a regulation, by-law, policy, or any other matter within the Board's authority.

Request Process

Individuals or groups wishing to make a deputation must submit a written request to the Executive Committee at least **ten (10) business days** before the scheduled Board meeting.

The request must include:

The name and affiliation of the presenter(s)

- The topic or issue to be addressed
- The purpose of the deputation
- Any requested action by the Board
- Any written material intended for distribution to Board members

The Executive Committee will review all requests and determine whether the deputation will be permitted and scheduled.

Presentation Guidelines

- Unless otherwise determined by the Chair, the deputation may include no more than two speakers.
- A deputation will be limited to a maximum of **ten (10) minutes**.
- Additional time may be granted at the Chair's discretion.

Authorization of Deputations

The Board Chair may allocate time during a Board meeting to receive deputations on matters relevant to the College's affairs.

All deputations must be approved by the Executive Committee before being scheduled.

Questions from the Board

Following the presentation, the Chair may permit Board members to ask questions for clarification.

All questions and responses must be directed through the Chair. Board members and presenters shall not engage in debate or direct discussion with one another or with others present.

Board Decision / Action

Unless the Board determines that immediate attention is required, no decision or action will be taken at the same meeting at which the deputation is presented.

Any matters arising from the deputation may be referred for further review or scheduled for consideration at a future Board meeting.

Responsibility and Review

The Executive Committee is responsible for monitoring compliance, reviewing concerns, and updating the policy as needed or at least every five years to ensure continued relevance and compliance with applicable laws and best practices.

4.13. Media Communications ([Link to Original Policy](#))

Purpose

The Media Communications Policy ensures that communications with the media regarding the College and the regulation of Massage Therapy in Ontario are accurate, consistent and aligned with the College's public protection mandate. The policy establishes clear authority for responding to media inquiries and coordinating public communications.

Scope

This policy applies to all Board and non-Board Committee Members, staff, contractors and consultants of the College who may receive or become aware of media inquiries for comment related to the College's activities, regulatory functions or governance.

Principles

The College is committed to transparent, timely and accurate communication with the public and the media. Media relations must support the College's mandate to protect the public interest and maintain confidence in the regulation of Massage Therapy in Ontario.

To ensure consistency, all official communication with the media will be coordinated through designated spokespersons and approved communications channels.

Policy Requirements

Centralized Media Relations

The Director, Policy and Communications will coordinate all media relations activities.

Authorized Spokespersons

The Registrar & CEO and/or the Deputy Registrar will normally serve as the official spokespersons for the College.

The Registrar & CEO may designate the Board Chair, another Board member, or a staff member to act as spokesperson when appropriate.

Approval of Official Positions

The Registrar & CEO and/or the Deputy Registrar must approve official statements or positions of the College.

Where appropriate, statements related to governance matters may also be approved by the Board or the Executive Committee.

Referral of Media Inquiries

Board Members and staff who receive a media request for comment about the College must refer the request to the Registrar & CEO or the Director, Policy and Communications.

No individual may provide a statement on behalf of the College unless authorized.

Crisis Communications

Where a potential crisis or issue likely to attract media attention is identified, the Registrar & CEO and / or Deputy Registrar must be notified as soon as possible.

The Director, Policy and Communications will lead the communications response and may convene the appropriate internal team to assess the situation, develop messaging, and determine spokespersons.

Board Communication

The Registrar & CEO will inform the Board of significant media issues or crisis situations as appropriate and provide Board Members with relevant information and guidance.

Media Training

Designated Board Members and members of the senior management team may receive media relations training, which may be refreshed periodically as required.

Roles and Responsibilities

Board Members and Staff

- Refer all media inquiries to the Registrar & CEO or Director, Policy and Communications
- Do not provide comment on behalf of the College unless authorized

Director, Policy and Communications

- Manage day-to-day media relations activities
- Coordinate responses to media inquiries and supports communications planning

Registrar & CEO

- Approves official College positions and messaging
- Acts as primary spokesperson or designates an appropriate spokesperson
- Keeps the Board informed of significant media issues

Responsibility and Review

The Executive Committee is responsible for monitoring compliance, reviewing concerns, and updating the policy as needed or at least every three years to ensure continued relevance and compliance with applicable laws and best practices.

APPENDIX A: Crisis Communications Protocol

Purpose

This protocol outlines the process for coordinating communications when an issue arises that may pose a risk to the College's reputation, operations or public confidence in the regulation of Massage Therapy in Ontario.

Identification of Potential Crisis

A potential crisis may include but is not limited to:

- Significant regulatory, governance or operational issues that may attract media attention
- Events that may negatively impact public confidence in the College or the profession
- Matters involving public safety or significant stakeholder concern
- Situations where media inquiries increase rapidly or contain inaccurate information

Any Board or staff member who becomes aware of a potential crisis or emerging issue must notify the Registrar & CEO and / or Deputy Registrar as soon as possible.

Activation of the Crisis Communications Team

Where a crisis or potential crisis is identified, the Director, Policy and Communications will act as Crisis Team Leader and convene the Crisis Communications Team as soon as possible.

The team may include:

- Registrar & CEO
- Deputy Registrar
- Relevant members of the senior management team
- External communications advisors

Initial Crisis Response

The Crisis Communications Team will:

- Confirm the facts of the situation and assess the level of risk
- Determine the level of response required and identify key audiences

- Develop key messages and communication material
- Designate an authorized spokesperson
- Assign responsibilities for communications, monitoring and stakeholder

Engagement Communications During a Crisis

- All media inquiries must be directed to the Director, Policy and Communications
- Only the authorized spokesperson may provide statements to the media
- Communications should prioritize accuracy, transparency

Board Notification

The Registrar and CEO will inform the Board of significant crisis situations as appropriate. The Board Members will receive updates, key messages and guidance regarding communications.

Use of External Support

Where required, the College may engage external communications consultants or advisors to support media relations, public messaging or crisis management.

Post-Crisis Review

Following the resolution of a crisis, the Crisis Communications Team may conduct a brief review to assess the effectiveness of the response and identify improvements to communication processes.

7.14 Management & Organizational Risk Management Policy ([Link to Original Policy](#))

Purpose

The Management & Organizational Risk Management Policy establishes a consistent, organization-wide approach to identifying, assessing, managing, and monitoring risks that could impede the achievement of the College's strategic, operational, compliance, and financial goals. It is designed to promote a proactive risk management culture and protect the organization's assets, reputation, people, and stakeholders.

Scope

This policy applies to all departments, functions, and levels of management at CMTO. It covers strategic, operational, reputational, financial, legal, compliance, safety, and technological risks.

Objectives

- Integrate risk management into the College's strategic planning and decision-making processes.
- Encourage ownership and accountability for risk at all levels of management.
- Identify and assess current and emerging risks across the organization.
- Implement controls and mitigation strategies proportionate to the level of risk.
- Monitor, report, and review risk status and mitigation effectiveness regularly.

Roles and Responsibilities

The Board

- Provide oversight and ensure a framework for risk management is in place;
- Integrate risk management into organizational strategy and planning; and
- Review key risk exposures as outlined in quarterly Risk Registers provided by the Registrar.

Executive Committee

- Promote a culture of risk awareness;
- Integrate risk management into organizational strategy and planning;
- Ensure adequate resources are allocated to risk management activities;
- Continuously identify and assess management and organizational risk;
- Ensure that risks accepted by the College are understood and within acceptable limits;
- Ensure an effective risk management plan to mitigate impacts is presented should risks materialize i.e. Risk Register; and
- Base senior level decision-making and planning on accurate risk assessment.

Staff

- Identify, assess, and manage risks within their areas of responsibility;
- Implement mitigation strategies and report risk status; and
- Escalate significant risks to senior management.

Policy Statement

The College is committed to achieving its strategic goals while acknowledging that management and organizational risks are inherent in its activities.

Responsibility and Review

The Executive Committee, along with the Board and the Registrar & CEO is responsible for monitoring compliance, reviewing concerns, and completing a comprehensive review of the Risk Management Plan every five years or sooner if needed to ensure continued relevance and alignment with best practices.



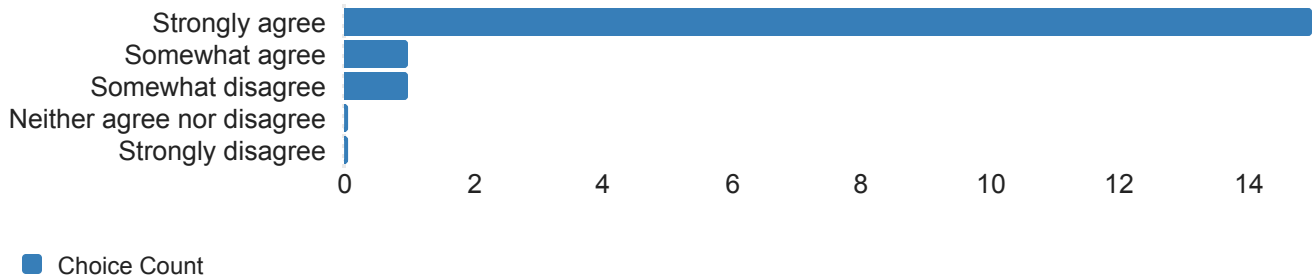
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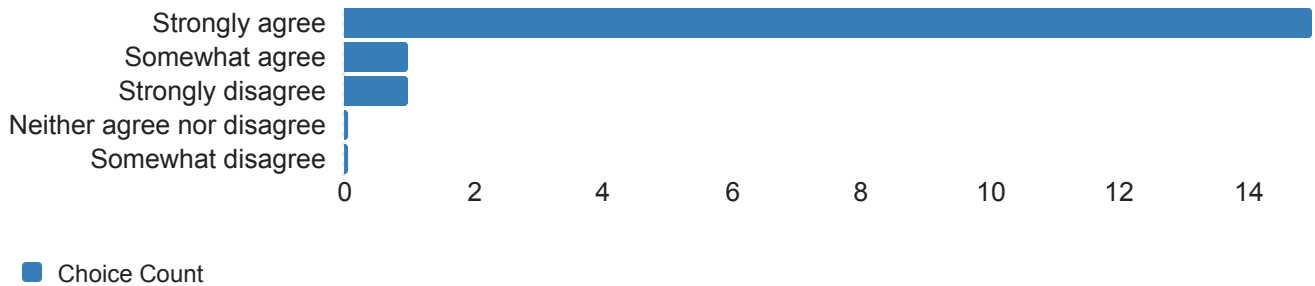
CMTO Board Meeting Evaluation Survey Results

March 24, 2026

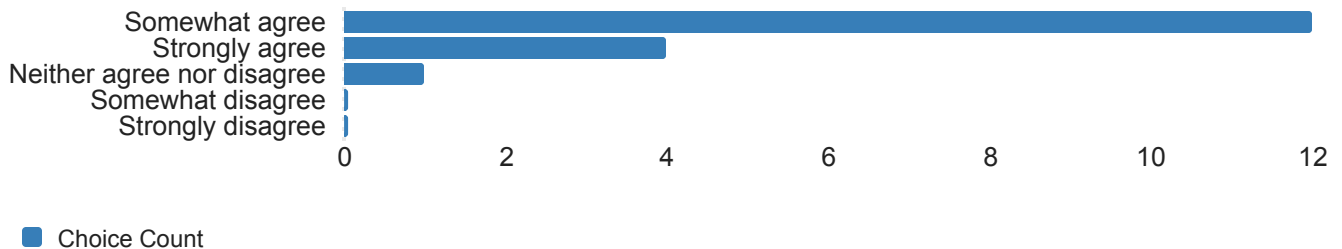
Q2 - The meeting package was received with sufficient time to allow me to prepare.



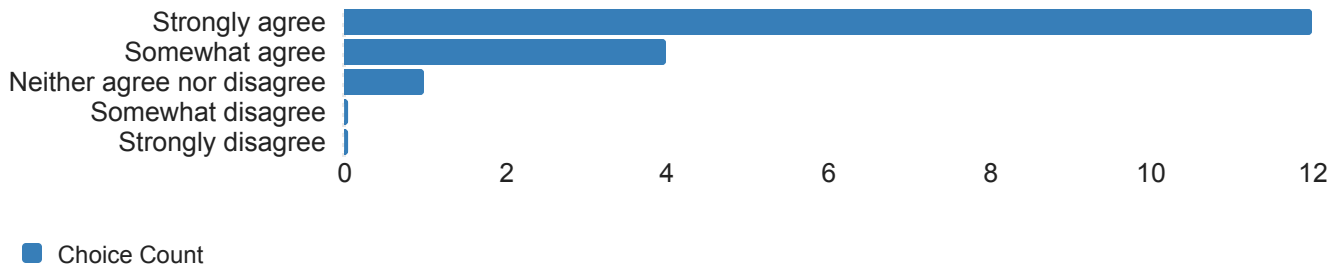
Q3 - The materials were relevant to the agenda, appropriate to the Board's role, and sufficient to assist me in forming an opinion on matters before the Board.



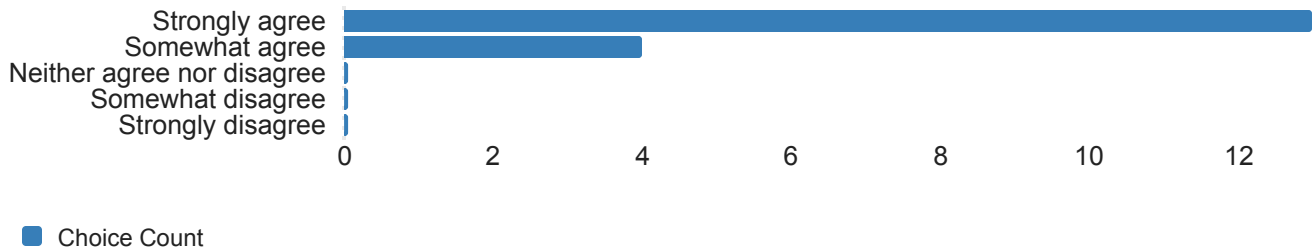
Q4 - Time was used effectively, discussions were focused, and the Board avoided getting into administrative/management details.



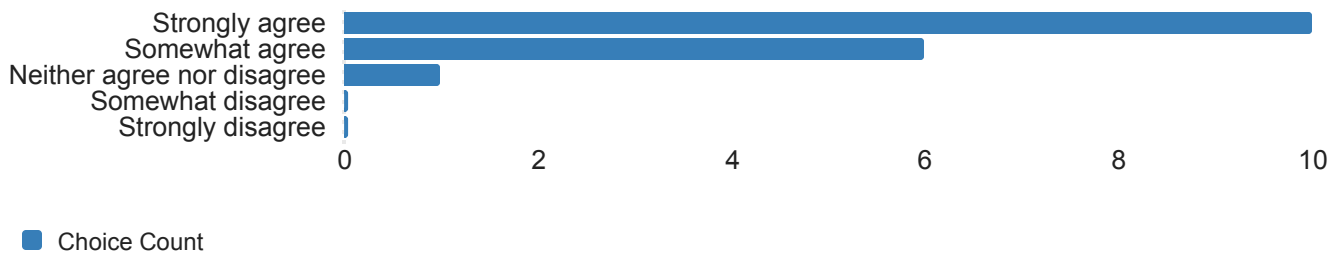
Q5 - Disagreements were handled openly and honestly. There was a positive climate of trust and respect.



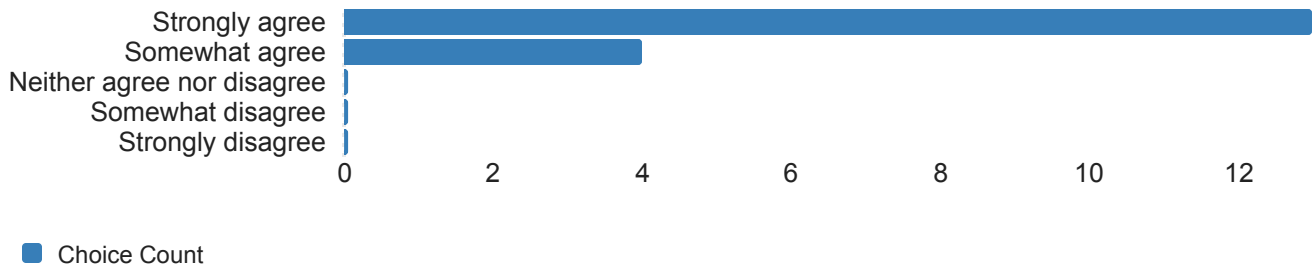
Q6 - Where appropriate, next steps and action items were clearly identified.



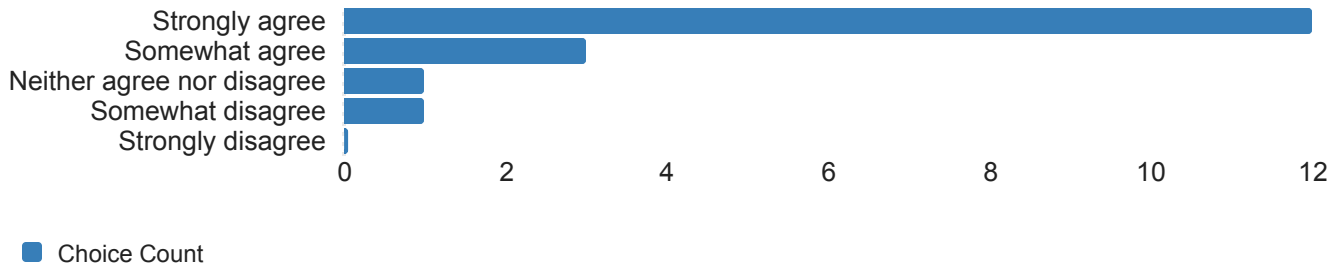
Q7 - Members appeared prepared for the meeting, and I was satisfied with the opportunities we had to participate in and contribute to the discussion and debate.



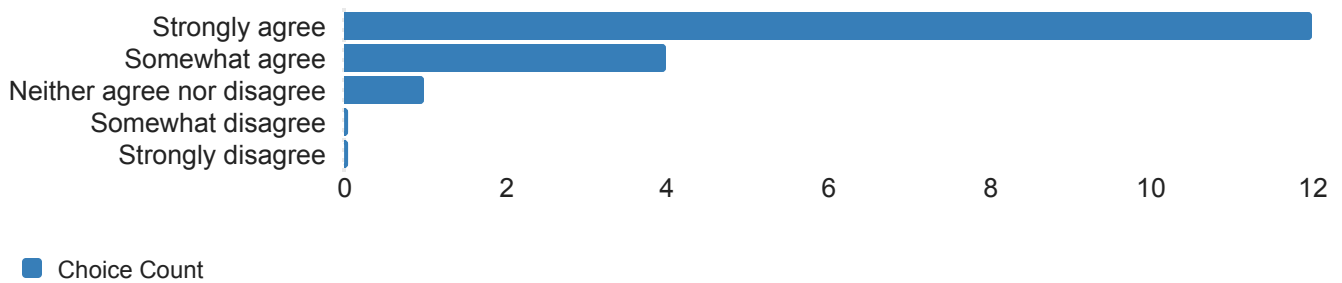
Q8 - The Chair was effective in allowing all sides to be heard while bringing matters to decision.



Q9 - The revised look and feel of the unaudited financial presentation enhanced my understanding of the content.



Q10 - The new look and feel of the Project Summary Report and KPIs presentation more effectively emphasize key messages.



Q11 - Any other suggestions for improvement or comments about the meeting that you would like to share?

Any other suggestions for improvement or comments about the meeting that you would like to share?

It is hard to tell if everyone has prepared for the meeting because some rarely participate in the meeting discussion.

Chair does a great job at summarizing matters that get off topic to help clarify goal and objectives of discussion.

One hard copy handout for easy reference (or digital one we can print off): The Agenda Headings with the digital file names of the materials that correspond to that agenda heading-instead of taking moments to scroll and interpret which materials matched which agenda item in the moment it would make it a little smoother?

For some items that are for "information" (not "decision") purposes, it may be sufficient to have reading material in advance and then shorten amount of time allotted on the agenda with the assumption that participants have read the material. e.g. Professional Practice updates agenda item could have been shortened.

Assessing member preparedness is difficult when not all members feel they have the need (or are just not comfortable) to speak out during the meetings. I am hopeful that Sean's attempt to check in with all board members prior to the meetings has helped ensure everyone is prepared regardless of whether they choose to speak out or not. I would be curious to know the chair's opinion as to the successes of these check-ins, and if they are positive, I'm curious to know whether this will become common practice for new presidents (or their assigned delegate) moving forward.

A lot of the motions following presentations from CMTO staff feel like rubber stamps. It's as though they're before the Board just because they statutorily require Board approval, not as though we're a real check and balance.

It was a lot more comfortable with the heat turned down, thank you.

Some time board members go in too much detail to present their point of view.

Adding a visual to the financial presentations (graph, or numbers, pictures, etc...) similar to what we saw with the KPIs may be helpful

The KPIs presented in this way, was much more engaging

This was a more engaging presentation this meeting. This may have been why there was more uptake in participation

Very impressed with the simplification and visuals. I think we need to try and stay focussed on the topic at hand.

lots of prep for this meeting.

No

Very good meeting.

Not sure if this meeting was an outlier or not, but may need to look at scheduling time for more discussion.

Board Meeting Evaluation Survey (March 24, 2026)

I found the prep for the Board meeting at 263 pages and the education day meeting at 78 a bit onerous. It is necessary, but any trickling out of reading that is ready earlier would be very helpful.

While this didn't affect me personally, I do not think that board members should be expected to participate in any other committees or panels on the education day. It is unfair for them to have that much preparation and participation.

N/A