CPSO

Board of Directors Meeting

May 28-29, 2026

NOTICE OF BOARD OF DIRECTORS MEETING

A meeting of the Board of Directors (Board) of the College of Physicians and Surgeons of Ontario (CPSO) will take place in person on May 28 and 29, 2026, in the CPSO Boardroom at 80 College Street, 3rd Floor, Toronto, Ontario. This is the Annual Financial Meeting of the Board.

The Board meeting will be open to members of the public who wish to attend in person. Members of the public who wish to observe the meeting in person will be required to register online by 4 p.m. on May 25, 2026. Details on this process are available on CPSO's website.

The meeting will convene at 10:40 a.m. on Thursday, May 28, 2026 and at 10:55 a.m. on Friday, May 29, 2026.

Nancy Whitmore, MD, FRCSC, MBA, ICD.D
Registrar and Chief Executive Officer

May 8, 2026

Board of Directors - Board Meeting Agenda
Annual Financial Meeting
May 28-29, 2026

CPSO

THURSDAY, MAY 28, 2026			
Time	**#**	**Topic and Objective(s)**	**Page No.**
10:40 am (10 mins)	**1**	**Call to Order and Welcoming Remarks** (P. Safieh)	–
10:50 am (5 mins)	**2**	**Consent Agenda** (P. Safieh) *Decision*	
	2.1	Board meeting agenda	3 – 4
	2.2	Draft minutes from the Board meeting held on March 5, 2026	5 – 10
	2.3	Committee Appointments and Exceptional Circumstances Request	11 – 12
10:55 am (5 mins)	**3**	**Information Items** *Information*	
	3.1	Executive Committee Report	13 – 17
	3.2	Ontario Physicians and Surgeons Discipline Tribunal Report	18 – 20
	3.3	Medical Learners Report	21 – 23
	3.4	Update on Action Items	24
	3.5	2027 Q2 Meeting Dates	25
11:00 am (60 mins)	**4**	**Registrar's Report** (N. Whitmore) *Discussion*	Verbal Report
12:00 pm (60 mins)	**LUNCH**		
1:00 pm (30 mins)	**5**	**Policy Key Performance Indicator (KPI) Approach** (N. Whitmore) *Discussion*	Verbal Report
1:30 pm (15 mins)	**6**	**Board Chair's Report** (P. Safieh) *Discussion*	Verbal Report
1:45 pm (25 mins)	**7**	**Governance and Nominating Committee Report** (A. Steen) *Decision*	
	7.1	2027 Board Election Date	26 – 27
	7.2	2026-27 Executive Committee Elections and Appointments	28 – 36
2:10 pm (25 mins)	**8**	**Governance and Nominating Committee Elections 2026-27** (C. Allan) *Decision*	37 – 43
2:35 pm (20 mins)	**BREAK**		
2:55 pm (60 mins)	**9**	**Finance and Audit Committee Report** (N. Novak, S. Califaretti, Guests: Tinkham LLP)	
	9.1	Draft 2025 Audited Financial Statements *Decision*	44 – 70
	9.2	Audit Findings Report *Information*	71 – 77
	9.3	Appointment of the Auditor *Decision*	78 – 79

THURSDAY, MAY 28, 2026			
Time	**#**	**Topic and Objective(s)**	**Page No.**
3:55 pm (20 mins)	**10**	**Targeted Amendments to the *Professional Obligations: Delegation of Controlled Acts*** (A. Chopra, C. Allan) *Decision*	80 – 85
4:15 pm (20 mins)	**11**	**Targeted Amendments to *Professional Obligations: Prescribing Drugs*** (A. Chopra, C. Allan) *Decision*	86 – 97
4:35 pm	**12**	**Adjournment Day 1** (P. Safieh)	–

FRIDAY, MAY 29, 2026			
Time	**#**	**Topic and Objective(s)**	**Page No.**
10:55 am (5 mins)	**13**	**Call to Order** (P. Safieh)	–
11:00 am (20 mins)	**14**	**Draft Policy for Approval to Circulate: *Provisional Certificate of Registration for Physicians Certified in Approved Jurisdictions*** (S. Tulipano) *Decision*	98 – 110
11:20 am (20 mins)	**15**	**Draft Policy for Approval to Circulate: *Exemption from the Medical Council of Canada Qualifying Examinations*** (S. Tulipano) *Decision*	111 – 113
11:40 am (20 mins)	**16**	**Draft Policy for Approval to Circulate: *Specialist Recognition Criteria in Ontario*** (S. Tulipano) *Decision*	114 – 117
12:00 pm (60 mins)	**LUNCH**		
1:00 pm (90 mins)	**17**	**Policy KPI: Proposed Draft *Professional Obligations*** (A. Chopra, C. Allan) *Discussion*	118 – 144
2:30 pm (20 mins)	**BREAK**		
2:50 pm	*	**Motion to Move In-Camera** *Decision*	145
2:50 pm (60 mins)	**18**	**In-Camera Session**	Materials provided under separate cover
3:50 pm	**19**	**Close Meeting Day 2** (P. Safieh)	–
3:50 pm	*	**Meeting Reflection Session** (P. Safieh)	–

Board of Directors: Patrick Safieh (Chair), Baraa Achtar, Madhu Azad, Faiq Bilal, David Bird, Marie-Pierre Carpentier, Jill Cross, Joan Fisk, Vincent Georgie, Murthy Ghandikota, Roy Kirkpatrick, Camille Lemieux, Julie Maggi, Lionel Marks de Chabris, Donna Mooney, Rupa Patel, Rob Payne, Deborah Robertson, Linda Robbins, Virginia Roth, Fred Sherman, Anu Srivastava, Andrea Steen, James Stewart, Ray Trask, Katina Tzanetos, Anne Walsh, Mitchell Whyne

Regrets: Glen Bandiera, Paul Malette, Sarah Reid

Guests: Deanna Williams (Dundee Consulting Services Ltd.).

1. Call to Order and Welcoming Remarks

P. Safieh, Board Chair, called the meeting to order at 10:30 a.m. Meeting regrets were noted.

The Board Chair introduced new Public Directors David Bird and Donna Mooney and invited them to share remarks.

Conflicts of interest declared prior to the meeting were noted as follows:

Item 6.1 Academic Director Appointments

- R. Kirkpatrick and K. Tzanetos declared a conflict regarding the Academic Director Appointments

Item 6.2 Executive Committee Appointment

- R. Patel declared a conflict regarding the Executive Committee Appointment

2. Consent Agenda

P. Safieh provided an overview of the items listed on the Consent Agenda for approval.

01-BD-03-2026 – Consent Agenda On a motion moved by R. Payne, seconded by D. Robertson and carried, that the Board of Directors[1] of the College of Physicians and Surgeons of Ontario approves items 2.1 to 2.4 outlined in the consent agenda, which include in their entirety:

2.1 The Board meeting agenda for March 5, 2026;
2.2 The draft minutes from the Board meeting held on November 27, 2025;
2.3 Committee Appointments;

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario appoints the following individuals to the following Committees for a term effective immediately and expiring at the close of the 2026 Annual Organizational Meeting of the Board (AOM):

Committee	Names
Inquiries, Complaints, and Reports	Karen Ferguson, Vivian Sapirman
Finance and Audit	Linda Robbins

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

2.4 Approval of Registration Policy Directives

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario approves the new registration policy directives listed below, as directives of the College, copies of which form Appendices "A", "B", "C", and "D", respectively, to the minutes of this meeting:

- *Academic Registration*
- *Alternative Pathways to Registration for Physicians Trained in the United States*
- *Clinical Fellow PEAP Exemption*
- *Provisional Certificate of Registration to Independent Practice Certificate of Registration*

3. Information Items

The following information items were provided to the Board for information:

3.1 Executive Committee Report
3.2 Ontario Physicians and Surgeons Discipline Tribunal Report
3.3 Medical Learners Reports
3.4 Update on Action Items
3.5 2027 Q1 Meeting Dates

4. CEO/Registrar's Report

N. Whitmore, Chief Executive Officer and Registrar, presented her report to the Board. She noted that all 2025 key performance indicators (KPIs) have been met.

N. Whitmore presented progress made towards the 2026 KPIs. An update from the following departments and programs was provided:

- Registration & Membership Services – registration modernization, including the new end-to-end licensing KPI for 2026 (target: 70 business days) and upcoming registration class changes in 2026.
- Quality Improvement / Quality Assurance (QI/QA) – QI programming and participation, including QI-Enhanced for physicians aged 70–79.
- Accreditation / Out-of-Hospital Premises Inspection Program (OHPIP) – inspections, renewal results, program delivery, OHP Medical Directors QI program and the launch of a standardized annual renewal cycle for OHPs.
- Investigations and Resolutions – volumes and service standards, including early resolution work and decisions-.
- Ontario Physicians and Surgeons Discipline Tribunal (OPSDT)/Health Professions Discipline Tribunal – performance against targets and ongoing implementation work.

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- Policy & Governance – work to streamline CPSO policy instruments and planned governance education.
- System Collaboration – highlighted publication of the Annual Report and preparations for Physician Leaders Day.
- Communications – Dialogue survey findings and planned improvements, and the website redesign per the 2026 KPI.
- Updates were provided on CPSO staff engagement and internal events, including staff-led community support initiatives.

5. Board Chair's Report

P. Safieh, Board Chair, presented his report to the Board. He noted a smooth transition in Board leadership roles, including A. Steen's appointment as Chair of the Governance and Nominating Committee (GNC),

P. Safieh reported on feedback included in the November Board meeting survey (82% response rate). An update was provided on the touch-base meetings held with the Board Chair and Vice-Chair with each Director, noting strong satisfaction with meeting effectiveness, participation, and staff support, as well as suggestions to focus Board discussion on strategic issues and reduce time spent on minor edits. He also reported attending the American Society of Association Executives CEO symposium (February 12–13, 2026) with N. Whitmore and A. Steen and noted key takeaways that reinforced CPSO's governance practices.

6. Governance and Nominating Committee Report

A. Steen, Board Vice-Chair and Chair of the GNC presented the report.

R. Kirkpatrick and K. Tzanetos departed the meeting due to a conflict of interest.

6.1 Academic Director Appointments

A. Steen presented the process for selecting the proposed 2026–27 Academic Director nominees and their terms, namely, Sandra Northcott, Ian Preyra, and K. Tzanetos, for appointment to the Board. I. Preyra's term to commence earlier to fill a vacancy in Academic Director positions on the Board.

02-BD-03-2026 – Academic Director Appointments On a motion moved by J. Fisk, seconded by V. Roth and carried, that the Board of Directors[1] of the College of Physicians and Surgeons of Ontario selects and appoints:

a) Ian Preyra as Academic Director for a term commencing at the close of the March 5, 2026 meeting of the Board and expiring at the close of the 2027 Annual Organizational Meeting of the Board; and

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

b) Sandra Northcott and Katina Tzanetos as Academic Director commencing at the close of the 2026 Annual Organizational Meeting of the Board and expiring at the close of the 2027 Annual Organizational Meeting of the Board.

R. Kirkpatrick and K. Tzanetos rejoined the meeting.
R. Patel departed the meeting due to a conflict of interest.

6.2 Executive Committee Appointment

A. Steen presented the process for selecting the nominee for appointment to the Executive Committee to fill the currency vacancy. A. Steen stated that following a communication from the Registrar inviting Directors to submit applications for the Executive Member Representative role, the GNC reviewed R. Patel's application and confirmed the desired attributes for the role were met.

03-BD-03-2026 – Executive Committee Appointment (Vacancy) On a motion moved by R. Payne, seconded by D. Robertson and carried, that the Board of Directors[1] of the College of Physicians and Surgeons of Ontario appoints the following Director:

Rupa Patel, to the Executive Committee as an Executive Member Representative for a term effective immediately and expiring at the close of the 2026 Annual Organizational Meeting of the Board.

R. Patel rejoined the meeting.

7. Proposed Changes to "Policies" and "Advice to the Profession"

T. Terzis, Manager, Policy & Governance, presented the proposal to adopt the terminology "Professional Obligations" and "Guidance for the Profession," in place of Policy and Advice to the Profession, respectively, and to authorize staff to make non-substantive updates in consultation with the Policy Working Group.

04-BD-03-2026 - Proposed Changes to "Policies" and "Advice to the Profession" On a motion moved by L. Robbins, seconded by J. Fisk and carried, that the Board of Directors[1] of the College of Physicians and Surgeons of Ontario:

a) approves renaming the policies[2] of the College as "Professional Obligations" and "Advice to the Profession" documents as "Guidance for the Profession"; and

b) approves that staff, in consultation with the Policy Working Group, make design and policy changes that maintain the intent of the policy expectations without additional Board approval.

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

[2] The policies that set out expectations for the professional conduct of College registrants.

8. Step #3: Final Approval: *Maintaining Appropriate Boundaries*

T. Terzis, Manager, Policy & Governance, presented the revised draft "*Professional Obligations: Maintaining Appropriate Boundaries"* for final approval.

It was noted that the draft had previously been released for public consultation and was revised in response to feedback from the Board, the Policy Working Group, and the consultation. Changes focused on reinforcing trauma-informed care principles, clarifying expectations related to third-party attendance and documentation, and confirming that third parties present are not required to be regulated health professionals. The Board discussed the revised draft and agreed that the changes strengthen the clarity and usability of the expectations.

05-BD-03-2026 - Revised Professional Obligations: *Maintaining Appropriate Boundaries* On a motion moved by V. Georgie, seconded by M. Azad and carried, that the Board of Directors[1] of the College of Physicians and Surgeons of Ontario approves the revised College document *Professional Obligations: "Maintaining Appropriate Boundaries"*, formerly referred to as *"Boundary Violations"* Policy, (a copy of which forms Appendix "E" to the minutes of this meeting).

9. Step #3: Final Approval: *Delegation of Controlled Acts*

T. Terzis, Manager, Policy & Governance, presented the revised draft "*Professional Obligations: Delegation of Controlled Acts"* for final approval. It was noted that the draft had previously been released for public consultation and was revised in response to feedback from the Board, the Policy Working Group, and the consultation. Changes focused on clarifying delegation expectations and supervision requirements and improving usability. The Board discussed the revised draft and agreed that the changes strengthen clarity of delegation expectations.

06-BD-03-2026 - Revised Professional Obligations: *Delegation of Controlled Acts* On a motion moved by D. Robertson, seconded by R. Kirkpatrick and carried, that the Board of Directors[1] of the College of Physicians and Surgeons of Ontario approves the revised College document *"Professional Obligations: "Delegation of Controlled Acts"*, formerly referred to as *"Delegation of Controlled Acts"* Policy, (a copy of which forms Appendix "F" to the minutes of this meeting).

10. Draft Policy for Approval to Circulate: *Exemption from the Medical Council of Canada Qualifying Examination*

S. Tulipano, Director, Registration & Membership Services, presented the draft policy to exempt internationally trained physicians with Royal College of Physicians and Surgeons (Royal College)/College of Family Physicians of Canada (CFPC) certification from the requirement to complete the Medical Council of Canada Qualifying Examination (MCCQE) Part I. Such physicians would be licensed via provisional class and existing registration pathways.

07-BD-03-2026 - Draft Policy for Notice and Consultation: *Exemption from the Medical Council of Canada Qualifying Examination* On a motion moved by M. Whyne, seconded by V. Roth and carried, that the Board of Directors[1] of the College of Physicians and Surgeons of Ontario engages in the notice and consultation process in accordance with Section 22.21 of the *Health Professions Procedural Code* in respect of the draft policy, *"Exemption from the Medical Council*

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of Canada Qualifying Examination", (a copy of which forms Appendix "G" to the minutes of this meeting).

11. Draft Policy for Approval to Circulate: *Specialist Recognition Criteria in Ontario*

S. Tulipano, Director, Registration & Membership Services, presented proposed changes to specialist recognition criteria for physicians who have practised for at least five years in Canada and have been recognized as a specialist for at least five years in another Canadian jurisdiction, to improve alignment and reduce billing/referral barriers.

08-BD-03-2026 - Draft Revised Policy for Notice and Consultation: *Specialist Recognition Criteria in Ontario* On a motion moved by K. Tzanetos, seconded by B. Achtar and carried, that the Board of Directors[1] of the College of Physicians and Surgeons of Ontario engages in the notice and consultation process in accordance with Section 22.21 of the *Health Professions Procedural Code* in respect of the draft revised policy, *"Specialist Recognition Criteria in Ontario"*, (a copy of which forms Appendix "H" to the minutes of this meeting).

Motion to Move In-Camera

09-BD-03-2026 - Motion to Move In-Camera On a motion moved by L. Robbins, seconded by F. Sherman and carried, that the Board of Directors[1] of the College of Physicians and Surgeons of Ontario excludes the public from the part of the meeting immediately after this motion is passed, under clauses 7(2)(b) and (d) of the *Health Professions Procedural Code* (set out below).

Exclusion of public

7(2) Despite subsection (1), the Council may exclude the public from any meeting or part of a meeting if it is satisfied that,

(b) financial or personal or other matters may be disclosed of such a nature that the harm created by the disclosure would outweigh the desirability of adhering to the principle that meetings be open to the public;

(d) personnel matters or property acquisitions will be discussed.

12. In-Camera Session

The Board of Directors of the College of Physicians and Surgeons of Ontario entered into an In-Camera session at 2:30 pm and returned to the open session at 3:03 pm.

13. Close the Meeting

P. Safieh, Board Chair, closed the meeting at 3:03 p.m. The next Board meeting is scheduled for May 28 and 29, 2026.

Board Chair

Recording Secretary

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

Board of Directors Briefing Note

MAY 2026

Title:	Committee Appointments (For Decision)
Main Contact:	Cameo Allan, Director, Policy & Governance
Questions for the Board:	1. Does the Board of Directors (Board) approve the request for exceptional circumstances for the individual as set out in this briefing note? 2. Does the Board approve the appointments of the individuals as set out in this Briefing Note?

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- The Board is asked to approve five committee appointments where one includes a request for exceptional circumstances, as described below.
- Ensuring that CPSO committees have qualified and diverse members allows CPSO to carry out its strategic objectives and fulfill its mandate to serve in the public interest.

Current Status & Analysis

Committee Member Appointments

- Committee leadership recommends appointing the following four candidates to the committees as set out below for a term starting on May 29, 2026 and expiring at the close of the 2026 Annual Organizational Meeting (AOM):

Committee	Names
Inquiries, Complaints and Reports	Ray Trask, Peter Wiesner, and Zaev Wulffhart
Registration	Jill Cross

Exceptional Circumstances Request and Committee Appointment

- Joanne Nicholson will reach her nine-year committee term limit on December 7. J. Nicholson is currently the Vice-Chair of the Ontario Physicians and Surgeons Discipline Tribunal (OPSDT) and Fitness to Practise Committee (FTP). The current membership of OPSDT and FTP do not have members ready to take on a leadership role and support staff need more time to develop leaders.
- Accordingly, OPSDT and FTP are requesting the appointment of J. Nicholson to OPSDT and FTP for an additional one-year term starting at the close of the 2026 AOM and expiring at the close of the 2027 AOM due to these exceptional circumstances pursuant to section 7.6.8 of the CPSO By-laws. Accordingly, this request will allow J. Nicholson to serve another year in a leadership role while committee support staff work to develop future leadership for these committees.
- Under section 7.6.8 of the CPSO By-laws, the Board, if it determines it is necessary to do so due to exceptional circumstances, may appoint a person to a committee for an additional one-year term, but not to exceed two years in total.

Board Motion

Motion Title:	Consent Agenda
Date of Meeting:	May 28, 2026

It is moved by_____, and seconded by_____, that:

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario approves items 2.1 to 2.3 outlined in the consent agenda, which include in their entirety:

2.1 The Board meeting agenda for May 28 and 29, 2026;
2.2 The draft minutes from the Board meeting held on March 5, 2026;
2.3 Committee Appointments and Exceptional Circumstances Request

Committee Appointments

The Board of Directors of the College of Physicians and Surgeons of Ontario appoints the following individuals to the following Committees for a term effective immediately and expiring at the close of the 2026 Annual Organizational Meeting of the Board:

Committee	Names
Inquiries, Complaints and Reports	Ray Trask, Peter Wiesner, and Zaev Wulffhart
Registration	Jill Cross

Exceptional Circumstances Request and Committee Appointment

The Board of Directors of the College of Physicians and Surgeons of Ontario approves the application of the exceptional circumstances provision in Section 7.6.8 of the CPSO By-laws in respect of Joanne Nicholson for an additional one-year term on the Ontario Physicians and Surgeons Discipline Tribunal and the Fitness to Practise Committee.

The Board of Directors of the College of Physicians and Surgeons of Ontario appoints Joanne Nicholson to the Ontario Physicians and Surgeons Discipline Tribunal and the Fitness to Practise Committee for a term starting at the close of the 2026 AOM and expiring at the close of the 2027 Annual Organizational Meeting of the Board.

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

Board of Directors Briefing Note

MAY 2026

Title:	Executive Committee Report (For Information)
Main Contacts:	Patrick Safieh, Board Chair Carolyn Silver, Chief Legal Officer
Attachments:	**Appendix A**: *Medical Council of Canada Qualifying Examination* policy **Appendix B**: *Specialist Recognition Criteria in Ontario* policy
Date:	May 6, 2026

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- The CPSO Board of Directors (Board) is provided with an update on decisions made on behalf of the Board by the Executive Committee between meetings.

Executive Committee – March 31, 2026

02-EX-03-2026 **Committee Appointments**

On a motion moved by R. Payne, seconded by A. Steen and carried, that the Executive Committee approves, on behalf of the Board of Directors, the appointment of the following individuals for a term effective immediately and expiring at the close of the 2026 Annual Organizational Meeting:

- Lydia Miljan to the Inquiries, Complaints and Reports Committee
- Ian Preyra to the Ontario Physicians and Surgeons Discipline Tribunal and Fitness to Practise Committee

03-EX-03-2026 **Draft Policy for Final Approval: *Exemption from the Medical Council of Canada Qualifying Examination***

On a motion moved by R. Patel, seconded by R. Payne and carried, that the Executive Committee approves, on behalf of the Board of Directors, the draft *Exemption from the Medical Council of Canada Qualifying Examination* policy as set out in Appendix A.

04-EX-03-2026 **Draft Policy for Final Approval: *Specialist Recognition Criteria in Ontario***

On a motion moved by A. Steen, seconded by M.-P. Carpentier and carried, that the Executive Committee approves, on behalf of the Board of Directors, the draft *Specialist Recognition Criteria in Ontario* policy as set out in Appendix B.

EXEMPTION FROM THE MEDICAL COUNCIL OF CANADA QUALIFYING EXAMINATION

This policy provides an alternative to the requirement for the successful completion of Part 1 of the Medical Council of Canada Qualifying Exams (MCCQE1) or the Licentiate of the Medical Council of Canada (LMCC) qualification for internationally trained and certified physicians.

A certificate of registration may be issued to internationally trained physicians who have:

- A medical degree from an acceptable medical school; and
- Obtained certification from the Royal College of Physicians and Surgeons of Canada (RCPSC) or the College of Family Physicians of Canada (CFPC).

The Registration Committee may direct the Registrar to issue a provisional certificate of registration to applicants who meet the requirements above and are otherwise qualified for a certificate of registration and satisfy the non-exemptible requirements set out in Section 2(1) of Ontario Regulation 865/93.

SPECIALIST RECOGNITION CRITERIA IN ONTARIO

Approved by Council: April 2005
Reviewed and Updated: November 2011, September 2022, April 2023, July 2023, February 2025

Purpose

In order to practise medicine in Ontario, an individual must hold a valid certificate of registration issued by the College. Specialty recognition is distinct from registration.

Ontario Regulation 114/94 provides that no member shall use a term, title or designation relating to a specialty or subspecialty of the profession in respect of their practice of the profession unless the member has been,

1. certified by the Royal College of Physicians and Surgeons of Canada (RCPSC) in a specialty or subspecialty of the profession to which the term, title or designation relates;
2. certified by the College of Family Physicians of Canada (CFPC) in a specialty or subspecialty of the profession to which the term, title or designation relates; or
3. formally recognized in writing by the College as specialist in the specialty or subspecialty of the profession to which the term, title or designation

This policy sets out the criteria that a physician must meet in order to be recognized as a specialist by the College of Physicians and Surgeons of Ontario.

Scope

This policy applies to individuals who have met the criteria for registration and have been issued a certificate of registration to practise medicine in Ontario.

Under this policy, the College will recognize specialty titles only in areas for which specialties and subspecialties are granted by the RCPSC and the CFPC.

This policy does not apply to physicians who hold certification by RCPSC or the CFPC who are requesting subspecialist recognition at a time when the subspecialty examination is available.

Specialist recognition granted under paragraph 3 above is tied to the physician's practice in Ontario and will automatically expire upon expiry of the physician's certificate of registration.

The determination as to which specialists should be paid as specialists under the Ontario Health Insurance Plan will be made by the Ministry of Health and Long-Term Care of Ontario.

Policy

A physician who meets any of the requirements below will be recognized by the College as a **specialist**:

1. holds certification by the RCPSC; or
2. holds certification in family medicine by the CFPC; or
3. holds specialist certification, obtained by examination, by the Collège des médecins du Québec; or
4. holds certification by a specialty member board of the American Board of Medical Specialties (ABMS), and:
    a. ABMS certification was obtained by examination, and
    b. ABMS certification was obtained following successful completion of postgraduate specialty training in a program accredited by the Accreditation Council for Graduate Medical Education (ACGME); or
5. holds certification by a specialty certifying board of the American Osteopathic Association (AOA), and:
    a. AOA certification was obtained by examination, and
    b. AOA certification was obtained following successful completion of postgraduate specialty training in a program accredited by the Accreditation Council for Graduate Medical Education (ACGME); or
6. holds a provisional certificate of registration authorizing academic practice in Ontario, and:
    a. has successfully completed specialty training and obtained certification as a specialist by the certifying body in the country where the individual completed their training, by an organization outside of North America that recognizes medical specialties, and
    b. the organization which recognized the applicant as a medical specialist did so using standards that are substantially similar to the standards of the RCPSC or the CFPC, and
    c. holds a full-time academic appointment at a medical school in Ontario at the rank of assistant professor, associate professor or full professor; or
7. holds a provisional certificate of registration that has been issued under the College's *Academic Registration* policy, and:
    a. has completed a minimum of five years of clinical practice in an academic setting in Ontario, and
    b. has provided evidence of satisfactory clinical performance, knowledge, skill, judgement, and professional conduct from the medical school where the academic appointment was held; or
8. has completed a minimum of one year of independent or supervised practice in Ontario, and:
    a. has successfully completed specialty training and obtained certification as a specialist by the certifying body in the country where the individual completed their training by an organization outside of North America that recognizes medical specialties, and
    b. the organization which recognized the applicant as a medical specialist did so using standards that are substantially similar to the standards of the RCPSC or the CFPC, and
    c. has successfully completed a practice assessment that has been directed by the Registration Committee[1]; or
9. holds a provisional certificate of registration in Ontario that has been issued under the College's *Alternative Pathways to Registration for Physicians Trained in the United States* policy, and:
    a. has received written confirmation from a certifying board of the American Board of Medical Specialties (ABMS) or the American Osteopathic Association (AOA) of eligibility

to take the certification examination on the basis of satisfactory completion of a residency program accredited by the Accreditation Council for Graduate Medical Education (ACGME) within the last five years; or

10. holds a provisional certificate of registration in Ontario that has been issued under the College's *Provisional Certificates of Registration for Exam Eligible Candidates* policy, and:
    a. has received written confirmation from the RCPSC of current eligibility, with no pre-conditions, to take the certification examination on the basis of satisfactory completion of a RCPSC-accredited residency program in Canada or a RCPSC recognized program outside of Canada; or
11. holds a provisional certificate of registration in Ontario that has been issued under the College's *Provisional Certificates of Registration for Exam Eligible Candidates* policy, and:
    a. has received written confirmation from the CFPC of current eligibility, with no pre-conditions, to take the certification on the basis of satisfactory completion of a CFPC-accredited residency program in Canada or a CFPC recognized program outside of Canada; or
12. holds a provisional certificate of registration in Ontario that has been issued under the College's *Recognition of RCPSC Subspecialist Affiliate Status* policy; or [2]
13. holds a provisional certificate of registration in Ontario that has been issued under the College's *Provisional Certificate of Registration for RCPSC Practice Eligibility Route* policy; or
14. holds a certificate of registration that has been issued under the labour mobility provisions in Ontario's Regulated Health Professions Act relating to the Canadian Free Trade Agreement (CFTA), and:
    a. has practised medicine for at least five years in another Canadian jurisdiction, and has been formally recognized as a specialist for at least five years in another Canadian jurisdiction.

Endnotes

1. The physician shall be solely responsible for payment of all fees, costs, charges, expenses, etc. arising from request for specialist recognition.

2. Physicians who have been granted Subspecialist Affiliate status from RCPSC must only identify themselves as specialists in the subspecialty in which their Subspecialist Affiliate attestation was granted. CPSO does not recognize these physicians in a primary/core specialty.

Board of Directors Briefing Note

MAY 2026

Title:	Ontario Physicians and Surgeons Discipline Tribunal Report of Completed Cases | February 13, 2026 – May 7, 2026 (For Information)
Main Contact:	Dionne Woodward, Tribunal Counsel

Purpose

- This report summarizes reasons for decision released between February 13, 2026, and May 7, 2026, by the Ontario Physicians and Surgeons Discipline Tribunal.

Current Status & Analysis

In the period reported, the Tribunal released 10 reasons for decision:

- 1 set of reasons on finding (liability)
- 1 set of reasons on penalty
- 8 sets of reasons on both finding (liability) and penalty

Findings

Liability findings included:

- 1 finding of sexual abuse
- 2 findings of failing to respond appropriately or within a reasonable time to a written inquiry from the College
- 9 findings of disgraceful, dishonourable or unprofessional conduct
- 4 findings of failing to maintain the standard of practice of the profession
- 1 finding of conduct unbecoming a physician
- 1 finding of being found guilty of an offence relevant to suitability to practise
- 1 finding of professional misconduct by the governing body of a health profession outside of Ontario that would also constitute professional misconduct in Ontario
- 1 finding of contravening s. 9 of Ontario Regulation 114/94 made under the *Medicine Act, 1991*.
- 1 finding of incompetence

Penalty

Penalty orders included:

- 3 revocations
- 6 suspensions
- 9 reprimands
- 5 instances of terms, conditions or limitations placed on the registrant's certificate of registration

Costs

The Tribunal imposed a costs order on the physician in all penalty reasons.

TABLE 1: TRIBUNAL DECISIONS – FINDINGS (February 13, 2026 – May 7, 2026)

Citation and hyperlink to published reasons	Physician	Date of Reasons	Contravened a term, condition or limitation on certificate of registration	Disgraceful, Dishonourable or Unprofessional Conduct	Failed to maintain standard of practice	Other
2026 ONPSDT 7	Bensimon	March 2, 2026		X	X	
2026 ONPSDT 8	Nahas	March 4, 2026		X	X	
2026 ONPSDT 9	Maharaj	March 11, 2026	X	X	X	Contravened a regulation under the *Medicine Act, 1991*; Incompetence
2026 ONPSDT 10	Jayaraman	March 20, 2026	X	X		
2026 ONPSDT 11	Azher	March 26, 2026		X		Finding of professional misconduct by the governing body of a health profession outside of Ontario that would also constitute professional misconduct in Ontario
2026 ONPSDT 12	Konasiewicz	March 30, 2026	X	X	X	
2026 ONPSDT 13	Naghibi	April 7, 2026		X		Sexual abuse; guilty of an offence relevant to suitability to practise; conduct unbecoming
2026 ONPSDT 15	Iracleous	April 28, 2026		X		Failure to respond appropriately or within a reasonable time to a College inquiry.
2026 ONPSDT 16	Fenty	April 29, 2026		X		Failure to respond appropriately or within a reasonable time to a College inquiry.

TABLE 2: TRIBUNAL DECISIONS – PENALTIES (February 13, 2026 – May 7, 2026)

Citation and hyperlink to published reasons	Physician	Date of reasons	Penalty (TCL = Terms, Conditions or Limitations)	Length of suspension in months	Costs
2026 ONPSDT 8	Nahas	March 4, 2026	Suspension, reprimand, TCL	4	$6000
2026 ONPSDT 9	Maharaj	March 11, 2026	Revocation, reprimand		$6000
2026 ONPSDT 10	Jayaraman	March 20, 2026	Suspension, reprimand, TCL	4	$6000
2026 ONPSDT 11	Azher	March 26, 2026	Suspension, reprimand	2	$6000
2026 ONPSDT 12	Konasiewicz	March 30, 2026	Suspension, reprimand, TCL	6	$6000
2026 ONPSDT 13	Naghibi	April 7, 2026	Revocation, reprimand		$6000
2026 ONPSDT 14	Jolly	April 10, 2026	Suspension, reprimand, TCL	5	$30,000
2026 ONPSDT 15	Iracleous	April 28, 2026	Revocation, reprimand		$6000
2026 ONPSDT 16	Fenty	April 29, 2026	Suspension, reprimand, TCL	3	$6000

PARO

Inspired by our love of medicine

PARO Update to CPSO May 2026

PARO champions the issues that create the conditions for residents to be their best and ensure optimal patient care. We have determined that to fulfill this mission we must achieve three key goals.

Optimal training - so that residents feel confident to succeed and competent to achieve excellence in patient care.

Optimal working conditions - where residents enjoy working and learning in a safe, respectful, and healthy environment.

Optimal transitions – into residency, through residency, and into practice – so that residents are able to make informed career choices, have equitable access to practice opportunities, and acquire practice management skills for residency and beyond.

We are pleased to submit this update on PARO.

PARO Site Teams
We are extremely proud at PARO of the incredible groundbreaking work our PARO Site Teams have done to deliver on our strategic plan and I am happy to share some of that work with you.

Toronto

- During Resident Appreciation Week over 639 virtual cards of gratitude were delivered to residents, many of which came from staff physicians, program directors and admin. Other events that week included a resident spa day and treats in the hospital lounges.
- Toronto Safe Ride Home pilot program launched on January 13, 2025 and the resident feedback has been positive. As of March 1, 2026, the Safe Ride Home initiative has moved from a pilot to a permanent program. Two additional hospitals have also opted into the program, bringing the total number of participating hospitals to 18.

Queen's

- The GC team has been actively collaborating with PGME to develop clear and comprehensive Emergency Call Guidelines. As well the team continues to audit call rooms to ensure they compile with the PARO-OTH Collective Agreement.
- Queen’s on-site accreditation review of all CFPC and RCPSC programs took place April 27th-May 1st, 2026. To help gather resident feedback for this on-site accreditation review the GC team sent out a Pre Accreditation Questionnaire to all residents and we had an impressive response rate of 69%.

Ottawa

- The GC team has been working with leadership at The Ottawa Hospital to address Wi-Fi dead zones across hospital sites to resolve these issues and better support both resident workflow and patient care.

- The team hosted a resident wellness day on April 27th to help residents relax and recharge. Different events were hosted throughout the day, including a brunch, spin class, pilates class and spa evening.

McMaster

- The GC team has been working with the hospital to expand resident call rooms at the McMaster Children's Hospital.

- The team is working with PGME to develop a Handover Guidelines document for residents.

TMU

- The CFPC held an initial internal review for the Family Medicine and Enhanced Skills programs on February 23-24, 2026. To help gather resident feedback for this initial internal review the GC team sent out a Pre Accreditation Questionnaire to all of the Family Medicine and Enhanced Skills residents and we had a remarkable response rate of 82%.

- The team hosted multiple events for residents including a multicultural night, bowling and the Museum of Illusions.

NOSMU

- The GC team continues to advocate for improving housing access and resources for NOSMU residents.

- The team hosted multiple events at both of their main sites, Sudbury and Thunder Bay, as well as their distributed sites. These events included a gingerbread making competition, spin classes, breakfast events and visits with Therapy Dogs.

Western

- The GC team worked to decrease the number of modules and workplace safety training for residents at different hospital sites, decreasing unnecessary administrative burden on residents.

- The team is working with London Health Sciences Centre on the replacement of pagers to ensure the new system put in place is beneficial for both residents and the hospital. The team also continues to audit call rooms to ensure they compile with the PARO-OTH Collective Agreement.

This local work is at the heart of what PARO does.

PARO Board of Directors

We are pleased to announce that for the 2026-2027 academic year Dr. Pouria Alipour, PGY3, RCPSC Internal Medicine at Ottawa will be our President and Dr. Michael Multan, PGY1, CFPC at Western our Treasurer. The rest of the Board will be elected at our next PARO General Council meeting on June 5th.

PARO Awards

Each year, PARO provides an opportunity for residents to submit nominations for the following Awards:

- Excellence in Clinical Teaching Award
- Lois H. Ross Resident Advocate Award for Non-Clinicians
- Dr. Robert Conn Resident Advocate Award for Clinicians
- Residency Program Excellence Award

PARO celebrated the recipients of the 2026 PARO Awards at the Award Banquet on May 1st and winners of each award can be found on the PARO website.

Resident Provisional Registration Program
Based on the decision of the CPSO Board in November 2025 to change the name of the Restricted class to the Provisional class, the Restricted Registration Program, which previously fell under the CPSO Restricted class, has been renamed the Resident Provisional Registration Program and a new website and office contact details became active in late April 2026:

https://rprpontario.ca/
info@rprpontario.ca

There is no change in any process or procedures for residents to obtain their Resident Provisional Registration certificate and besides from the name change everything in the program will remain status quo.

PARO-OTH Collective Agreement
Our current Collective Agreement expires on June 30, 2026 and PARO and the OTH are currently preparing for negotiations for our next agreement. Until the new contract is ratified, the 2023-2026 PARO-OTH Collective Agreement remains in effect.

Board of Directors Briefing Note

MAY 2026

Title:	Update on Action Items (For Information)
Main Contacts:	Carolyn Silver, Chief Legal Officer Cameo Allan, Director, Policy & Governance

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- An update on the status of the Board of Directors' decisions is provided below to promote accountability and ensure that the Board remains informed on the status of its decisions.

Current Status & Analysis

- The Board held a meeting on March 5, 2026. The motions carried are listed below, and the implementation status of the decisions is outlined in the Status column.

Reference	Motions Carried	Status
01-BD-03-2026	Consent Agenda The following Consent Agenda items were approved by the Board of Directors: The Board of Directors[1] of the College of Physicians and Surgeons of Ontario approves items 2.1 to 2.4 outlined in the consent agenda, which include in their entirety: 2.1 The Board meeting agenda for March 5, 2026; 2.2 The draft minutes from the Board meeting held on November 27, 2025; 2.3 Committee Appointments; 2.4 Approval of Registration Policy Directives	Complete
02-BD-03-2026	**Academic Director Appointments**	Complete
03-BD-03-2026	**Executive Committee Appointment (Vacancy)**	Complete
04-BD-03-2026	**Proposed Changes to "Policies" and "Advice to the Profession"**	In progress
05-BD-03-2026	**Revised Professional Obligations: *Maintaining Appropriate Boundaries***	Complete
06-BD-03-2026	**Revised Professional Obligations: *Delegation of Controlled Acts***	Complete
07-BD-03-2026	**Draft Policy for Notice and Consultation: *Exemption from the Medical Council of Canada Qualifying Examination***	Policy sent out for consultation
08-BD-03-2026	**Draft Revised Policy for Notice and Consultation: *Specialist Recognition Criteria in Ontario***	Policy sent out for consultation
09-BD-03-2026	**Motion to Move In-Camera**	Complete

Board of Directors Briefing Note

MAY 2026

Title:	2027 Q2 Meeting Dates (Information)
Main Contacts:	Cameo Allan, Director, Policy & Governance Christina Huang, Board Lead, Policy & Governance

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- The Board is provided with CPSO meeting dates for Q2 of 2027.

Current Status & Analysis

- Quarterly meeting scheduling allows for more notice of upcoming meetings of the Governance and Nominating Committee (GNC), Finance and Audit Committee, Executive Committee (EC), and Board of Directors.
- Based on learnings gathered from the 2026 Board Election process, the January Q1 GNC and EC meeting dates have been adjusted and all Q1 dates are included for reference.
- Below are the 2027 Q1 and Q2 meeting dates:

Q1

Jan 2027

M	T	W	T	F
				1 New Year's Day
4	5 GNC-V	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26 FAC-V	27	28	29

Feb 2027

M	T	W	T	F
1	2	3	4	5
8	9 EC	10	11	12
15 Family Day	16	17	18	19
22	23	24	25	26

Mar 2027

M	T	W	T	F
1	2	3	4	5 BOD
8	9	10	11	12
15	16	17	18	19
March Break				
22	23 GNC-V	24	25	26 Good Friday
29	30	31		

Q2

Apr 2027

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20 GNC-V	21	22 FAC-V	23
26	27	28	29	30

May 2027

M	T	W	T	F
3	4 EC	5	6	7
10	11	12	13	14
17	18	19	20	21
24 Victoria Day	25	26	27 BOD	28 BOD
31				

Jun 2027

M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

BOD	Board of Directors
EC	Executive
GNC-V	Governance & Nominating-Virtual
FAC-V	Finance & Audit-Virtual
	Stat holidays/Mar break

Board of Directors Briefing Note

MAY 2026

Title:	2027 Board Election Date (For Decision)
Main Contacts:	Cameo Allan, Director, Policy & Governance Christina Huang, Board Lead, Policy & Governance
Question for the Board:	Does the Board approve the 2027 Board Election date?

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- The Board is asked to review and approve the proposed 2027 Election date.
- Reviewing the Election date and timeline supports a governance structure that serves the public interest by ensuring clear and timely communication with Registrants.

Current Status & Analysis

- The proposed timeline, developed in accordance with sections 3.3 and 4.1 of the CPSO By-laws, ensures adequate time is allocated for the Board Election process, minimizes overlap with other regulators' and associations' elections, avoids the annual renewal period, and incorporates lessons learned from previous election cycles.
- Of note, the 2027 Academic Appointment process is aligned with the Board Election process. The call for Academic applicants will be issued earlier to allow the dean of each Faculty of Medicine more time to recommend candidates. The application deadline, candidate interviews, and decision-making timeline remain the same. The appointments will be presented to the Board at its March 2027 meeting for approval.

Date	Activity
Aug 24, 2026	**Governance and Nominating Committee (GNC) meeting** to review the Board Profile and identify the skills, experiences, and diversity attributes (Attributes) that the GNC will target in the 2027 Election.
Oct 6	Notice of Election distributed to Registrants.
Oct 6-27	Conduct targeted outreach to organizations aligned with the Attributes sought by the GNC and collaborate with the Communications Office to identify additional outreach opportunities. GNC may also identify and solicit applicants.
Oct 27	Deadline for applications.
Dec 4	**GNC meeting** to review applications and select which applicants to interview.
Dec 9-22	Candidate interviews if GNC deems necessary.
Jan 5, 2027	**GNC meeting** to review interview results and determine the Slate of Nominees. Once applicants are notified of the GNC's decision, those candidates not selected may dispute the decision.
Jan Ad-hoc	**Executive Committee** meeting to review disputes, if any.
Feb 4	Voting begins; ballots sent.
Feb 25	Election Day – Voting closes.
2027 AOM	**Board meeting**, at the close of which elected Directors begin their terms.

Board Motion

Motion Title:	2027 Board Election Date
Date of Meeting:	May 28, 2026

It is moved by_____, and seconded by_____, that:

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario approves the 2027 Board Election date as February 25, 2027.

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

Board of Directors Briefing Note

MAY 2026

Title:	2026-27 Executive Committee Elections and Appointments (For Decision)
Main Contacts:	Cameo Allan, Director, Policy & Governance Christina Huang, Board Lead, Policy & Governance
Attachment:	**Appendix A**: 2026-27 Executive Committee Applications
Questions for the Board:	1. Does the Board elect Andrea Steen as Board Chair? 2. Does the Board elect Rob Payne as Board Vice-Chair? 3. Does the Board appoint Madhu Azad, Marie-Pierre Carpentier, Ian Preyra and Fred Sherman as the four Executive Member Representatives?

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- The Board is asked to elect the Board Chair and Board Vice-Chair and appoint four Executive Member Representative nominees as prescribed in the CPSO By-laws sections 9.1.2 and 5.1 and in accordance with section 7 of the *Medicine Act, 1991*.
- Appropriate governance of committees of the Board aligns with CPSO's public interest mandate.

Current Status & Analysis

- At the May 2026 Board meeting, the Board will determine the 2026-27 Executive Committee. This involves electing a Board Chair and Vice-Chair and appointing four Executive Member Representatives nominated by the Governance and Nominating Committee (GNC).
- On March 11, 2026, the Registrar sent a memo to all Directors informing them of the application and selection process for the 2026-27 Executive Committee.
- The 2026-27 Executive Committee term will start upon the close of the 2026 Annual Organizational Meeting (AOM) and expire at the close of the 2027 AOM.
- The GNC reviewed all applications received, the composition requirements, and considered applicants' skills and competencies against those desired for positions on the Executive Committee. The GNC confirmed that all proposed Directors (**Appendix A**) meet the composition requirements of the Executive Committee, and each nominee meets the eligibility requirements in section 7.3.1 of the CPSO By-laws as well as the skills and competencies sought for all positions approved by the Board.
- The Executive Committee is composed of the Board Chair, the Board Vice-Chair, and four Executive Member Representatives. It is CPSO convention that the Board Vice-Chair is to progress to Board Chair, and that the next Board Vice-Chair is currently serving, or has served, on the Executive Committee. Nominations must be submitted in advance of the May 2026 Board meeting; nominations from the floor are not accepted.
- The Board Chair and Vice-Chair nominees for election will be given the opportunity to address the Board for two minutes regarding their candidacy.
- The GNC is nominating the following Directors for elections or appointments, as applicable, to the 2026-27 Executive Committee (**Appendix A**):
    - Andrea Steen, Board Chair
    - Rob Payne, Board Vice-Chair
    - Madhu Azad, Executive Member Representative
    - Marie-Pierre Carpentier, Executive Member Representative
    - Ian Preyra, Executive Member Representative
    - Fred Sherman, Executive Member Representative
- Since there is only one nominee for the Board Chair position, and one nominee for the Board Vice-Chair position, and they meet the eligibility criteria and qualifications, these two nominees will be acclaimed.
- As per section 9.1.1 of the CPSO By-laws, the proposed Executive Committee composition satisfies the requirement of a minimum of three Registrant Directors, and a minimum of two Public Directors.

Andrea Steen, Registrant Director

Candidate For:
Board Chair

Board of Director Terms:
2022-2025, 2025-2028

CPSO Involvement:

Governance and Nominating Committee	2025 – Present
Executive Committee	2024 – Present

Statement of Interest:

I am honoured to put my name forward for the position of Board Chair to the CPSO. The past many months I have had the opportunity to serve on the executive under the leadership of two excellent Chairs, Sarah and Patrick. Chairing GNC has been an amazing experience, working with excellent committee members and doing some very important work for the Board. Leading into the May meeting I was fortunate to have great mentors, regular check-ins with Nancy and Cameo for detailed governance and College learnings and have taken advantage of more in depth training with Deanna on topics of leadership and Chair training sessions. The preparation for this role is taken seriously by the College, and I hope to give the Board the confidence to know I am ready for the responsibility and the challenge. My goal is to continue to grow the excellent culture of the Board, one of respect, enthusiasm and an eye to best practice. This position has so much support from excellent staff, mentorship from past Chairs, an outstanding Registrar and of course committed and dedicated Board directors. It would truly be a privilege to step into this role. Thank you for the opportunity.

Rob Payne, Public Director

Candidate For:
Board Vice-Chair

Board of Director Terms:
2020-2021, 2021-2024, 2024-2027

CPSO Involvement:

Executive Committee	2025 – Present
Finance and Audit Committee	2020 – Present
Ontario Physicians and Surgeons Discipline Tribunal	2020 – Present
Fitness to Practise Committee	2020 – Present
Governance and Nominating Committee	2022 – 2025

Statement of Interest:

I am honoured to stand for election as Vice-Chair of the CPSO Board. As a public Director, I bring the full range of desired competencies for this role, grounded in governance experience, strategic leadership, and a strong commitment to the public interest.

My Board experience reflects strategic thought leadership, with a clear focus on aligning decisions to CPSO's mandate, mission, and long-term objectives. I demonstrate governance and fiduciary competence through my thorough understanding of CPSO's By-laws, policies, and accountability obligations, and through my commitment to continuous improvement in Board effectiveness.

I contribute strong collaboration and communication skills, fostering respectful, open dialogue and guiding discussion on complex issues. I model professionalism, integrity, and ethical judgment, and consistently uphold the Board's Code of Conduct and Letter of Commitment.

As Vice-Chair, I would chair the Governance and Nominating Committee, support Director performance evaluation, mentor emerging leaders, and work closely with the Chair, Registrar, and CEO to ensure continuity and effective governance. This role offers a meaningful opportunity to further strengthen public confidence by introducing a Public Director voice at the Vice-Chair level.

Madhu Azad, Registrant Director

Candidate For:

Executive Member Representative

Board of Director Terms:

2022-2024, 2024-2027

CPSO Involvement:

Governance and Nominating Committee	2023 – Present
Policy Working Group	2023 – Present
Ontario Physicians and Surgeons Discipline Tribunal	2022 – Present
Fitness to Practice Committee	2022 – Present

Statement of Interest:

Dear Colleagues,

I am pleased to put my name forward for the Executive committee. Since March 2022, it has been a privilege to serve as a Board Director with the CPSO, contributing across key committees including the Governance and Nominating Committee and as Chair of Policy Working Group. This work has given me a strong understanding of the CPSO's regulatory mandate within our health system context.

As a frontline Northern Family Physician, with leadership roles spanning hospital and community settings, I bring a practical perspective on regulatory challenges. The intersection of experiences including lived experience as an Internationally trained Physician having worked in the UK, with exposure to evolution of right-touch regulation, have shaped my thinking on equity, access, and proportionate regulation across our healthcare environment.

In both my clinical and governance roles, I am accustomed to making thoughtful decisions in complex time-sensitive situations, balancing perspectives and considering impacts downstream. At the Board level, I aim to support strategic priorities, strengthen alignment across CPSO committees and identify emerging risks.

I am committed to good governance as a member of the Institute of Corporate Directors and am ready to contribute to the Executive Committee in advancing CPSO's mandate.

Thank you.

Marie-Pierre Carpentier, Registrant Director

Candidate For:

Executive Member Representative

Board of Director Terms:

2022-2025, 2025-2028

CPSO Involvement:

Executive Committee	2025 – Present
Policy Working Group	2025 – Present
Ontario Physicians and Surgeons Discipline Tribunal	2022 – Present
Fitness to Practise Committee	2022 – Present

Statement of Interest:

I am pleased to submit my nomination for a position on the Executive Committee. I bring a strong commitment to governance, leadership, and public service, along with a solid understanding of professional regulation.

My experience as a CPSO Board director, member of the OPSDT, and participant in CPSO Policy Working Group has strengthened my understanding of regulatory processes and reinforced my commitment to the College's mandate. I have also recently had the privilege of serving on the Executive Committee, which has provided valuable insight into the strategic and governance responsibilities of the Board.

I am a francophone emergency physician with 25 years of clinical experience, including seven years practicing in northern Ontario. I have held leadership roles as chief of the emergency department, and I am currently the president of the medical staff association at our hospital. My clinical and leadership experience has strengthened my commitment to improving quality and patient-centered care across the health system.

I approach leadership with strong listening skills, collaboration and respect. It would be a privilege to serve on the executive committee and contribute to CPSO strategic vision in a rapidly evolving healthcare landscape.

Ian Preyra, Registrant Director

Candidate For:

Executive Member Representative

Board of Director Terms:

2019-2022, 2022-2025, 2026-2028

CPSO Involvement:

Board Chair	2023 – 2024
Board Vice-Chair	2022 – 2023
Governance and Nominating Committee	2020 – 2021, 2022 – 2025
Executive Committee	2021 – 2024
Finance and Audit Committee	2021 – 2025
Ontario Physicians and Surgeons Discipline Tribunal	2019 – 2023, 2025 – Present
Fitness to Practise Committee	2019 – 2023, 2025 – Present

Statement of Interest:

I am delighted to rejoin the CPSO Board in my new role as Academic Representative. We have made great strides in advancing governance modernization and board development work that will empower the future success of CPSO, and I have been fortunate to collaborate with you in much of this process.

Our new board members will carry CPSO's progress into the future and guide the organization through the next exciting phase of a history that predates confederation.

I welcome the opportunity to serve once again on the Executive Committee and assist the Board Chair and Vice Chair in advancing this exciting work and mentoring the next generation of CPSO Board member.

My training and experience in governance, leadership, government relation and strategy align well with the GNC's skill matrix for the role, and I would be honoured to serve if I am the successful candidate.

I care deeply about the College and its work, and look forward to the opportunity to contribute to our shared success.

Fred Sherman, Public Director

Candidate For:

Executive Member Representative

Board of Director Terms:

2021-2022, 2022-2025, 2025-2028

CPSO Involvement:

Governance and Nominating Committee	2025 – Present
Inquiries, Complaints and Reports Committee	2021 – Present
Policy Working Group	2021 – 2025

Statement of Interest:

It is an honour to serve as an Ontario public member in support of the College of Physicians and Surgeons of Ontario and its mission of Trusted Doctors Providing Great Care. I am pleased to put my name forward as a candidate for Executive Member Representative to the 2026-2027 Executive Committee, bringing both a strong foundation in public affairs and governance, and valuable insight gained through service on the GNC, ICRC, and PWG.

My experience in governance and healthcare extends back decades, beginning with the management of a multi-million-dollar health plan serving 10,000 student beneficiaries, while concurrently serving on five university governance boards. I have continued to build on this foundation over the years, including as a Director of the Province of Ontario's Ottawa Convention Centre, where I also chair the Finance and Audit Committee.

Colleagues know me for my commitment to meaningful impact, grounded in discipline, sound judgment, and a strong work ethic. My experience contributing to College priorities—including regulatory governance modernization—has strengthened both my system awareness and collaborative relationships.

As a person of colour, I also bring a perspective shaped by lived experience.

If elected, I will serve with integrity, collegiality, and purpose.

Board Motion

Motion Title:	2026-27 Executive Committee Appointments
Date of Meeting:	May 28, 2026

It is moved by_____, and seconded by_____, that:

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario appoints:

Andrea Steen (as Board Chair), and

Rob Payne (as Board Vice-Chair),

to the Executive Committee for the year that commences at the close of the adjournment of the Annual Organizational Meeting of the Board in 2026.

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

Board Motion

Motion Title:	2026-27 Executive Committee Appointments
Date of Meeting:	May 28, 2026

It is moved by_____, and seconded by_____, that:

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario appoints:

Madhu Azad (as Executive Member Representative),

Marie-Pierre Carpentier (as Executive Member Representative),

Ian Preyra (as Executive Member Representative), and

Fred Sherman (as Executive Member Representative),

to the Executive Committee for the year that commences at the close of the adjournment of the Annual Organizational Meeting of the Board in 2026.

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

Board of Directors Briefing Note

MAY 2026

Title:	Governance and Nominating Committee Elections 2026-27 (For Decision)
Main Contacts:	Cameo Allan, Director, Policy & Governance Christina Huang, Board Lead, Policy & Governance
Attachment:	**Appendix A**: Governance and Nominating Committee Applications
Question for the Board:	Who does the Board elect to the GNC for the 2026-2027 Board year?

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- The Board is asked to elect the 2026-27 Governance and Nominating Committee (GNC), as prescribed in the CPSO By-laws section 9.4.3.
- Appropriate governance of committees of the Board aligns with CPSO's public interest mandate.

Current Status & Analysis

- At the May 2026 Board meeting, elections will be held to elect members of the GNC for the 2026-27 term, with the exception of the Board Vice-Chair, who is appointed to the GNC in accordance with section 9.4 of the CPSO By-laws.
- On April 9, 2026, the Registrar sent an email to all Board Directors informing them of the 2026-27 GNC elections process.
- It is CPSO convention that nominations must be made in advance of the Board meeting in which the GNC election is held and will not be accepted from the floor.
- Applications have been received from the following Directors (**Appendix A**):
    - Jill Cross (Public Director)
    - Vincent Georgie (Public Director)
    - Camille Lemieux (Registrant Director)
    - Virginia Roth (Registrant Director)
    - Katina Tzanetos (Registrant Director)
- As per section 9.4.1 of the CPSO By-laws, the GNC is composed of the Board Vice-Chair (who serves as Chair of GNC), 2 Registrant Directors and 2 Public Directors (where these 4 Directors are not members of the Executive Committee).
    - The Board Vice-Chair will be appointed as Chair of the GNC.
    - There will be an election for the 2 Registrant Director positions.
    - Given that there are 2 applications for 2 Public Director positions, they will be acclaimed.
- Consistent with previous years, voting will be conducted using an electronic ballot process. Directors will therefore be required to bring their CPSO-issued laptop to the meeting.
- Members of the 2026-2027 GNC will begin their one-year term at the close of the 2026 Annual Organizational Meeting in November.

Jill Cross, Public Director

Nominated For:
Member, Governance and Nominating Committee

Board of Director Terms:
2025 – 2028

CPSO Involvement:

Ontario Physicians and Surgeons Discipline Tribunal	2025 – Present
Fitness to Practise Committee	2025 – Present

Statement of Interest:
I am seeking election to the Governance and Nominating Committee because I care deeply about strong, fair regulation that earns public trust.

As a current tribunal member with the Ontario Physicians and Surgeons Discipline Tribunal, I see the real-world impact of CPSO decisions on physicians, patients and the public.

I am a lawyer specializing in ethics and professional regulation. I worked as legal counsel with the Law Society of Ontario, the regulator of the legal professions in Ontario for over twenty years. This taught me the importance of choosing the right people for leadership roles, and reviewing structures honestly when they are not working as intended. I value preparation, respectful debate, and decisions that are principled and workable.

I would bring to the Committee a collaborative style, sound judgment, and a steady focus on outcomes. I am particularly interested in skills-based recruitment, succession planning, and supporting equity, accessibility, and inclusion in governance processes. Colleagues know me as thoughtful and willing to ask challenging questions when it matters.

I would welcome the opportunity to contribute my experience, perspective, and commitment to the Committee's work.

Vincent Georgie, Public Director

Nominated For:
Member, Governance and Nominating Committee

Board of Director Terms:
2024 – 2027

CPSO Involvement:

Governance and Nominating Committee	2025 – Present
Ontario Physicians and Surgeons Discipline Tribunal	2025 – Present
Fitness to Practise Committee	2025 – Present

Statement of Interest:
I have served extensively on Boards, Executive Searches, Governance roles and/or Organizational Leadership, and am accustomed to operating in complex regulatory environments. I have done my best to provide strategic, prepared and candid contributions in my first term on the GNC, with a firm focus on what is in the best interest of the public. I respect and learn from my colleagues, and I try to build consensus while not being afraid of dissent.

I believe I provide a critical, practical and outside-the-box lens in this role. There is strong value in diversity of perspective.

For several years, I provided strategic counsel to the President and Vice-Chancellor of the University of Windsor, as well as currently to the Dean of the Business School. I am frequently called upon to provide similar counsel to governmental actors at all three levels, and have served on numerous Senates, Boards of Governors, Boards of Directors and Advisory groups across Ontario.

I have Chaired, Co-Chaired or been a member of numerous searches in both public and private sectors for Board-level, Executive-level and Senior-level appointments and re-appointments.

I am a francophone based in Windsor, and I hope to bring my language and regionality to the table.

Camille Lemieux, Registrant Director

Nominated For:
Member, Governance and Nominating Committee

Board of Director Terms:
2020 – 2023, 2023 – 2026, 2026 – 2029

CPSO Involvement:

Ontario Physicians and Surgeons Discipline Tribunal	2020 – 2023, 2025 – Present
Fitness to Practise Committee	2020 – 2023, 2025 – Present
Policy Working Group	2021 – 2023
Quality Assurance Committee	2020 – 2024

Statement of Interest:
I am honoured to submit my statement of interest for a position as registrant director member of the Governance and Nominating Committee. I have been a CPSO Board member for almost 6 years, and during this time have had the privilege of working through CPSO governance reform. As such, I have a deep understanding of the goals of effective governance at the CPSO, and of the key skills and competencies for new Board members. I have many years of leadership experience in both the hospital and public sectors, and have chaired committees whose mandate is strategic reform. I led a large hospital department, including through the years of the pandemic. I am a lawyer in addition to a physician, and understand due process, fairness and transparency. I have engaged in leadership training and coaching over my career.

Entering my third and final term on the CPSO Board, I feel that I have the knowledge, skills and maturity to positively contribute as a member of the GNC. I would be excited and humbled to be given this opportunity by my peers.

Virginia Roth, Registrant Director

Nominated For:
Member, Governance and Nominating Committee

Board of Director Terms:
2024 – 2027

CPSO Involvement:

Ontario Physicians and Surgeons Discipline Tribunal	2024 – Present
Fitness to Practise Committee	2024 – Present

Statement of Interest:
Thank you for considering this statement of interest for the Governance and Nominating Committee.

Having served on several Boards in both elected and ex-officio capacity, I gained a deep appreciation for the role of good governance in the success of an organization. I have participated in Board processes such as the development of by-laws, board profile and competency matrices and performance evaluation. I received some formal governance training during my EMBA and would welcome the opportunity to deepen my knowledge and experience by serving on GNC.

I have held a number of hospital leadership positions over the past 20 years, currently as Chief of Staff of one of Canada's largest hospitals and Chair of the Medical Advisory Committee. This experience has provided an opportunity to gain a broad knowledge of the health system and related legislation and regulations in Ontario.

I greatly respect CPSO's leadership in developing leading governance practices and taking significant steps taken towards board modernization while ensuring alignment with legislation.

Regardless of the outcome of the GNC election, I remain fully committed to serving the public interest and my fiduciary duties as a Director.

Katina Tzanetos, Registrant Director

Nominated For:
Member, Governance and Nominating Committee

Board of Director Terms:
2023 – 2024, 2024 – 2025, 2025 – 2026, 2026 - 2027

CPSO Involvement:

Ontario Physicians and Surgeons Discipline Tribunal	2024 – Present
Fitness to Practise Committee	2024 – Present

Statement of Interest:
I would welcome the opportunity to serve on the Governance and Nominating Committee. Over the past three years on the Board, I have come to appreciate how important strong governance and thoughtful board composition are to effective regulation.

My work on the CPSO Board and the Discipline Tribunal has given me a solid grounding in professional regulation and a practical understanding of risk oversight. In my academic leadership roles at both the hospital and university – including at Director of Postgraduate Medicine and Director of Student Assessment – I have also gained experience participating in competitive selection processes and leading complex programs that require transparency, fairness, and careful judgment.

I work well in collaborative settings and am respectful in my approach, guided always by integrity in my decision-making. In my previous work on university committees and decision-making bodies, I have consistently sought to support equity, diversity, and inclusion within a competency-based framework.

I would be pleased to contribute to the work of the Governance and Nominating Committee as it continues to strengthen governance and ensure that the Board reflects the skills, perspectives, and lived experiences needed to serve the public effectively.

Board Motion

Motion Title:	Governance and Nominating Committee 2026-27
Date of Meeting:	May 28, 2026

It is moved by_____, and seconded by_____, that:

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario appoints:

Rob Payne (as GNC Chair),

_____ (as Physician Director, GNC member),

_____ (as Physician Director, GNC member),

Jill Cross (as Public Director, GNC member), and

Vincent Georgie (as Public Director, GNC member),

to the Governance and Nominating Committee for the year that commences at the close of the Annual Organizational Meeting of the Board in 2026.

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

Board of Directors Committee Briefing Note

MAY 2026

Title:	Draft 2025 Audited Financial Statements (For Decision)
Main Contacts:	Nathalie Novak, Chief Operating Officer Sandra Califaretti, CPA, CA, Corporate Controller Michael Rooke, CPA, CA, LPA, Engagement Partner, Tinkham LLP
Attachments:	**Appendix A:** Draft 2025 Audited Financial Statements of the College of Physicians and Surgeons of Ontario **Appendix B:** Glossary of Financial Terms
Question for Board:	Is the Board of Directors in agreement to approve the College's draft audited financial statements for the year ended December 31, 2025?

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- The Chief Operating Officer (COO) and the Corporate Controller (Controller) are pleased to present the draft 2025 audited financial statements to the Board, along with a presentation that highlights key performance metrics for the 2025 financial position and financial performance.
- Tinkham LLP performed an audit of the financial statements of the College for the year ended December 31, 2025. At the completion of the audit, Tinkham issued the Audit Findings Report which provides insight into audit considerations, materiality, audit procedures, and other findings related to the College's presentation of our financial position and performance.
- The Audit Findings report indicates that the audit was executed based on the original plan, the auditors did not identify any significant deficiencies in internal controls or accounting routines and therefore do not have any recommendations, that management and staff cooperated fully with the audit team and no material misstatements or unadjusted items were found.
- We are pleased to advise that the auditors provided an unqualified audit opinion on the College's draft 2025 audited financial statements.
- Appendix B: Glossary of Financial Terms, and A Guide to Financial Statements of Not-for-Profit Organizations are provided to the Board to be consulted as required while reviewing the Audited Financial Statements.

Current Status & Analysis

- Finance staff prepare the annual financial statements in accordance with Not-For-Profit Accounting Standards (ASNPO) based on recognition of the College's financial transactions for the fiscal year. The College's external auditors, Tinkham LLP, perform audit procedures to provide an audit opinion on the fair presentation of the annual financial statements.
- The College's draft audited financial statements present the College's financial position as at December 31, 2025, in addition to financial performance for the 2025 fiscal year. There were no changes to accounting policies used to present the draft financial statements and estimates and assumptions are based on historical trends or supported by actuarial reports.
- The 2025 draft audited financial statements include the following reallocations of net assets and the 2025 net surplus allocation:
  - The reduction of the Building Fund by $20,000,276 to $10,700,000, which funds the reserve requirement to 100%,
  - The increase of the Information Management Fund by $4,314,903, which funds the reserve requirement to 100%,
  - The increase of the Operating Reserve Fund by $26,318,319, which includes the 2025 surplus, funding the reserve requirement to 82.12%, and,
  - An unrestricted reserve of $794,228 to offset the 2025 pension re-measurement amount related to the defined benefit pension liability.

- The COO and Controller are pleased to share that the auditors have provided an unqualified opinion on the 2025 draft audited financial statements. The 2025 draft financial statements are presented to the Board for approval.
- Michael Rooke, Engagement Partner from Tinkham LLP is present at the Board meeting to answer any questions from the Board related to the Audit Findings Report.

CPSO

Financial Statements of the

COLLEGE OF PHYSICIANS AND SURGEONS OF ONTARIO

December 31, 2025

TINKHAM LLP | CHARTERED PROFESSIONAL ACCOUNTANTS

D C Tinkham FCPA FCA CMC LPA
P J Brocklesby CPA CA LPA
M Y Tkachenko CPA CA
M W G Rooke CPA CA LPA
A C Callas CPA CA LPA
G P Kroeplin CPA
H S Grewal CPA
N R Shishis CPA

300 - 2842 Bloor Street West
Toronto Ontario M8X 1B1
Canada

TEL 1 416 233 2139
FAX 1 416 233 1788

TINKHAMCPA.COM

INDEPENDENT AUDITOR'S REPORT

To the Members of the
College of Physicians and Surgeons of Ontario

We have audited the accompanying financial statements of the College of Physicians and Surgeons of Ontario ("College"), which comprise the statement of financial position as at December 31, 2025 and the statements of operations and changes in unrestricted 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 basis for our opinion.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

TORONTO, Ontario
DATE

Licensed Public Accountants

COLLEGE OF PHYSICIANS AND SURGEONS OF ONTARIO

Statement of Financial Position

As at December 31	Notes	2025	2024
Assets			
Current			
Cash		**$ 46,186,756**	$ 61,063,936
Investments	3	**-**	15,055,301
Accounts receivable		**1,198,201**	1,105,807
Prepaid expenses		**4,206,749**	3,004,254
		51,591,706	80,229,298
Investments	3	**92,772,144**	51,419,192
Capital assets	4	**10,786,200**	11,834,913
		$ 155,150,050	$ 143,483,403
Liabilities			
Current			
Accounts payable and accrued liabilities		**$ 8,884,423**	$ 7,809,292
Current portion of obligations under capital leases	8	**942,872**	898,759
		9,827,295	8,708,051
Deferred revenue	5	**32,806,393**	31,278,376
		42,633,688	39,986,427
Obligations for post-employment benefits other than pension	7	**550,190**	512,786
Accrued pension cost	7	**3,856,332**	4,414,470
Obligations under capital leases	8	**628,105**	839,563
		47,668,315	45,753,246
Net assets			
Internally restricted			
Invested in capital assets		**9,215,223**	10,096,591
Building Fund		**10,700,000**	30,700,276
Technology and Information Management Fund		**17,120,000**	12,805,097
Operating Reserve Fund		**70,446,512**	44,128,193
Pension remeasurements		**(794,228)**	(794,872)
Unrestricted		**794,228**	794,872
		107,481,735	97,730,157
		$ 155,150,050	$ 143,483,403

Commitments and contingencies (Note 9)

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

Approved on behalf of the Board:

_____

_____

COLLEGE OF PHYSICIANS AND SURGEONS OF ONTARIO

Statement of Operations

Year ended December 31	Notes	2025	2024 (note 11)
Revenue			
Physician and medical corporation fees			
General and educational	5	**$ 76,042,447**	$ 73,159,150
Penalty fee		**590,439**	600,107
		76,632,886	73,759,257
Application fees	6	**10,944,217**	9,369,826
OHPIP annual and assessment fees	5	**1,476,325**	1,487,337
IHF annual and assessment fees		**-**	514,654
OHPIP application fees and penalties	6	**71,373**	93,871
Cost recoveries and other income		**1,092,288**	1,495,814
Interest and investment income		**4,438,874**	4,638,696
		94,655,963	91,359,455
Expenses			
Staffing costs		**57,610,035**	56,541,868
Per diems		**5,954,432**	6,351,544
Other costs		**10,084,290**	9,488,312
Professional fees		**4,473,020**	3,820,334
Amortization of capital assets		**3,716,253**	4,558,479
Occupancy		**3,066,999**	2,501,349
		84,905,029	83,261,886
Excess of revenue over expenses for the year		**$ 9,750,934**	$ 8,097,569

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

COLLEGE OF PHYSICIANS AND SURGEONS OF ONTARIO

Statement of Changes in Net Assets

Year ended December 31	Invested in Capital Assets	Building Fund	Technology and Information Management Fund	Operating Reserve Fund	Pension Re-measurement	Unrestricted	2025 Total	2024 Total
Balance, beginning of year	$ 10,096,591	$ 30,700,276	$ 12,805,097	$ 44,128,193	$ (794,872)	$ 794,872	$ 97,730,157	$ 89,740,739
Excess (deficiency) of revenue over expenses	(3,716,253)	-	-	-	-	13,467,187	9,750,934	8,097,569
Purchase of capital assets	1,738,362	-	-	-	-	(1,738,362)	-	-
Payment of capital lease obligations	1,096,523	-	-	-	-	(1,096,523)	-	-
Actuarial remeasurement for pensions	-	-	-	-	644	-	644	(108,151)
Transfer to Technology and Information Management Fund	-	(4,314,903)	4,314,903					
Transfer to Operating Reserve Fund		(15,685,373)		26,318,319		(10,632,946)		-
Balance, end of year	$ 9,215,223	$ 10,700,000	$ 17,120,000	$ 70,446,512	$ (794,228)	$ 794,228	$ 107,481,735	$ 97,730,157

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

COLLEGE OF PHYSICIANS AND SURGEONS OF ONTARIO

Statement of Cash Flows

Year ended December 31	2025	2024
Cash flows from operating activities		
Excess of revenue over expenses for the year	**$ 9,750,934**	$ 8,097,569
Amortization of capital assets	**3,716,253**	4,558,479
	13,467,187	12,656,048
Net change in non-cash working capital items		
Accounts receivable	**(92,394)**	(776,818)
Prepaid expenses	**(1,202,495)**	602,920
Accrued interest receivable	**(1,241,550)**	557,713
Accounts payable and accrued liabilities	**1,075,130**	(1,862,979)
Deferred revenue	**1,528,017**	998,197
Obligations for post-employment benefits other than pension	**37,404**	100,124
Pension cost	**(557,493)**	(117,874)
Cash provided by operating activities	**13,013,806**	12,157,331
Cash flows provided (used) by investing activities		
Proceeds from redemption of investments	**39,943,899**	66,186,893
Purchase of investments	**(65,000,000)**	(36,757,465)
Purchase of capital assets	**(1,738,362)**	(2,546,038)
Cash provided (used) by investing activities	**(26,794,463)**	26,883,390
Cash flows used by financing activities		
Payment of capital lease obligations	**(1,096,523)**	(789,293)
Net increase (decrease) in cash	**(14,877,180)**	38,251,428
Cash, beginning of year	**61,063,936**	22,812,508
Cash, end of year	**$ 46,186,756**	$ 61,063,936

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

1 Organization

College of Physicians and Surgeons of Ontario (College) was incorporated without share capital as a not-for-profit organization under the laws of Ontario for the purpose of regulating the practice of medicine to protect and serve the public interest. Its authority under provincial law is set out in the Regulated Health Professions Act (RHPA), the Health Professions Procedural Code under RHPA and the Medicine Act.

As a not-for-profit organization, the College is exempt from income taxes under subsection 149(1) of the Income Tax Act (Canada).

2 Significant accounting policies

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

(a) Financial instruments

(i) Measurement

The College initially measures its financial assets and financial liabilities at fair value, adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The College subsequently measures its financial assets and financial liabilities at amortized cost. Transaction costs are recognized in the Statement of Operations in the period incurred.

(ii) Impairment

Where there is a permanent loss in value, the financial instrument value is written down to recognize the loss, with the corresponding write-down reflected in the Statement of Operations.

(b) Cash

Cash includes cash deposits held in Canadian and US dollar denominated interest-bearing accounts at a major financial institution.

Interest is recognized as it is earned.

(c) Capital assets

Capital expenditures incurred for the purchase or development of a capital asset are capitalized on the Statement of Financial Position; the cost includes the purchase price and all direct costs incurred to prepare the asset for its intended use.

When a capital asset no longer provides future economic benefit or contributes to the College's ability to provide services, the net carrying amount is written down to its fair value or replacement value.

(i) Tangible assets

Tangible assets are measured at cost less accumulated amortization.

Amortization begins when the asset is placed in service and is provided for on a straight-line basis over the estimated useful life as follows:

Building and components	10 - 25 years	Computer and other equipment	3 - 5 years
Furniture and fixtures	10 years	Computer equipment under capital lease	2 - 4 years

2 Significant accounting policies (continued)

(c) Capital assets (continued)

(ii) Intangible assets

Cloud computing arrangements are accounted for based on the nature of the related components and associated costs. Where the software element of the cloud computing arrangement constitutes a software intangible asset, the expenses related to the implementation activities directly attributable to preparing the intangible asset for its intended use are capitalized as part of the software's intangible asset cost. At the reporting date, the value of these intangible assets is measured at cost less accumulated amortization.

Amortization begins when the asset is placed in service and is provided for on a straight-line basis over the estimated useful life of four years.

Expenditures for use of the service associated with the cloud computing arrangement are expensed in the Statement of Operations as incurred.

(d) Employee future benefits

(i) Healthcare of Ontario Pension Plan

All active employees, except for a small, designated group, receive post-retirement benefits through the Healthcare of Ontario Pension Plan (HOOPP), which is a multi-employer defined benefit pension plan providing post-employment benefits based on best five consecutive year average pay.

The College accounts for its participation in this plan as a defined contribution plan, with contributions expensed in the Statement of Operations as they are incurred. The College does not recognize any share of the pension plan surplus based on the fair market value of the HOOPP assets, as this is a joint responsibility of all participating employers and their employees.

(ii) CPSO Retirement Savings Plan 2019

CPSO Retirement Savings Plan 2019 is a legacy defined contribution plan providing post-retirement benefits to a small, designated group of active and inactive members. Contributions are expensed when incurred.

The College also sponsors a supplementary plan for select members of the CPSO Retirement Savings Plan 2019 to supplement pension benefits payable which are subject to the maximum contribution limits under the Canadian Income Tax Act. There are no active contributions to this plan; balances are based on notional account values and credited investment income. Withdrawals of these amounts by employees are funded from the College's general assets.

(iii) Designated Employees' Retirement Plan for the College of Physicians and Surgeons of Ontario

The College maintains a closed (1998) defined benefit pension plan and supplementary arrangements for certain designated former employees; defined benefit obligations are based on services rendered when the individuals were in active service with the College. The retirement benefits of these designated employees are provided through a funded plan and an unfunded supplementary plan.

The defined benefit obligation at the Statement of Financial Position date is determined using the most recent actuarial valuation report prepared for accounting purposes. The value of the plan assets and the defined benefit obligation are measured at the College's Statement of Financial Position date.

In its year-end Statement of Financial Position, the College recognizes the defined benefit obligation, less the fair value of plan assets, adjusted for any valuation allowance in the case of a net defined benefit asset. The plan cost for the year is recognized in the College's Statement of Operations. Past service costs for the year resulting from changes in the plan are recognized immediately in the College's Statement of Operations at the date of the changes.

2 Significant accounting policies (continued)

(d) Employee future benefits (continued)

(iii) Designated Employees' Retirement Plan for the College of Physicians and Surgeons of Ontario (continued)

Remeasurements and other items comprise of the following: the difference between the actual return on plan assets and the return calculated using the discount rate; actuarial gains and losses; the effect of any valuation allowance in the case of a net defined pension asset; past service costs; and gains and losses arising from settlements or curtailments. Remeasurements are recognized as a direct charge (credit) to net assets.

(iv) Obligations for post-employment benefits other than pension

The College pays certain medical and dental benefits on behalf of eligible retired employees. The College recognizes these post-employment costs in the period in which the employee's services were rendered. The post-employment benefit plan other than pension is valued using an actuarial valuation at the Statement of Financial Position date.

(e) Revenue recognition

(i) Physician and Medical Corporation fees

One-time application and annual membership fees are approved annually by the College's Board of Directors. Application fees are recognized as up-front, non-refundable fee revenue in the Statement of Operations when paid. Annual membership fees are received in advance and recognized as revenue in the Statement of Operations proportionately over the fiscal year. Unearned fees are recognized as deferred revenue in the Statement of Financial Position at year end.

(ii) Out of Hospital Premises Inspection Program (OHPIP) fees

Annual fees for the College's OHPIP are set based on program cost recovery and approved annually by the College's Board of Directors. Annual fees are received in advance and recognized in the Statement of Operations as expenses are incurred.

(iii) Cost recoveries

Cost recoveries are recognized at the same rate as the related costs are incurred/expensed.

(iv) Other income

Other income is recognized when the amount is known and considered earned and collection is reasonably assured.

(v) Interest and investment income

Interest income is comprised of interest on cash deposits held in interest-bearing accounts at a major financial institution. Investment income is comprised of income on short- and long-term investments.

Interest and investment income are recognized when earned.

(f) Management estimates

In preparing the College's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results may differ from these estimates, the impact of which would be recognized in future periods. Estimates and underlying assumptions are reviewed on an ongoing basis and revised when necessary.

(g) Internally restricted reserves (Net Assets)

The Board has approved the following internally restricted reserves:

(i) Invested in capital assets, which comprises the net book value of capital assets less the related obligations under capital leases;

2 Significant accounting policies (continued)

(g) Internally restricted reserves (Net Assets) (continued)

(ii) Building Fund, restricted for future building requirements;
(iii) Technology and Information Management Fund, restricted for future information and technology infrastructure development and improvements; and,
(iv) Operating Reserve Fund, restricted to provide sufficient financial resources to continue operations in the case of a significant adverse or unplanned event.

3 Investments

As at December 31		**2025**		2024
Short-term				
Bank of Nova Scotia Non-Redeemable Guaranteed Investment Certificates (GICs)	**$**	**-**	$	14,943,899
Accrued interest		**-**		111,402
	$	**-**	$	15,055,301
Long-Term				
Bank of Montreal (BMO) Fixed Income Extendible GIC (1.45%, lender maturity option every six months with last option on August 1, 2027; maturing on February 1, 2028)	**$**	**25,000,000**	$	25,000,000
National Bank of Canada (NBC) Canadian Bank Portfolio Flex GIC		**-**		25,000,000
Fixed Income Linear Accrual Notes (4.61% and 4.63%, maturing February, 21, 2032, one and two year call options)		**25,000,000**		
Fixed Income Investments		**50,000,000**		50,000,000
Equity linked NBC Canadian Banks Flex GIC (Solactive Equal Weight Canada Bank 27 AR Index linked; Fair Market Value (FMV) $16,651,250; maturing May 27, 2030)		**12,500,000**		
Equity linked NBC Canadian Market Booster Flex GIC (Solactive Canada Select Large Capitalizations II 62 AR Index linked; FMV $8,092,500; maturing May 27, 2032)		**7,500,000**		
Equity linked NBC Callable Booster American Market Flex GIC (Solactive GBS United States 500 Hedged to CAD Index 3% Decrement linked; FMV $12,577,500; maturing May 26, 2032)		**12,500,000**		
Equity linked NBC Callable Booster American Technology Market Flex GIC (Solactive United States Technology 100 Capped C1 Hedged to CAD Index 3% Decrement linked; FMV $7,541,250; maturing May 27, 2032)		**7,500,000**		
Equity Linked Investments		**40,000,000**		-
Accrued interest		**2,772,144**		1,419,192
	$	**92,772,144**	$	51,419,192

The College's short term GIC investments, earning interest at 3.81% and 4.01%, matured and were redeemed in 2025. Interest earned and paid at maturity is included in the Statement of Operations.

3 Investments (continued)

The College's long-term investments are comprised of fixed income and equity linked GICs and Notes. The issuer(s) can redeem on the anniversary date of each respective note, only after the one and two year no call option periods have elapsed.

Fixed income notes and GICs are principal protected, with a guarantee of the return of the principal amount, plus accrued interest, at maturity.

The value of Equity-linked GICs is tied to the performance of underlying equities.

Equity-linked GICs are principal protected at maturity; when earned, the respective returns are recognized in the Statement of Operations.

4 Capital assets

As at December 31	**2025**			2024		
	Cost	**Accumulated Amortization**	**Net Book Value**	Cost	Accumulated Amortization	Net Book Value
Tangible assets						
Land	**$ 2,142,903**	**$ -**	**$ 2,142,903**	$ 2,142,903	$ -	$ 2,142,903
Building and building improvements	**23,291,017**	**18,921,236**	**4,369,781**	22,293,885	18,244,139	4,049,746
Furniture and fixtures	**4,948,275**	**4,548,997**	**399,278**	4,865,339	4,472,287	393,052
Computer and other equipment	**6,248,038**	**6,126,211**	**121,827**	5,460,495	5,273,294	187,201
Computer equipment under capital lease	**3,732,739**	**2,161,762**	**1,570,977**	3,567,315	1,828,993	1,738,322
Intangible assets						
Computer application software	**15,569,362**	**13,387,928**	**2,181,434**	14,934,856	11,611,167	3,323,689
	$ 55,932,334	**$ 45,146,134**	**$ 10,786,200**	$ 53,264,793	$ 41,429,880	$ 11,834,913

5 Deferred revenue

Deferred revenue consists of unearned membership fees, and OHPIP annual fees not yet recognized as cost recovery revenue. The change in the deferred revenue accounts for the year is as follows:

	Membership Fees	**OHPIP**	**2025 Total**	2024 Total
Balance, beginning of year	**$ 31,278,376**	**$ -**	**$ 31,278,376**	$ 30,280,179
Amounts billed during the year	**77,570,464**	**1,476,325**	**79,046,789**	76,159,338
Less: Recognized as revenue	**(76,042,447)**	**(1,476,325)**	**(77,518,772)**	(75,161,141)
Balance, end of year	**$ 32,806,393**	**$ -**	**$ 32,806,393**	$ 31,278,376

6 Up front non-refundable application fees

The College charges a one-time, non-refundable application fee to new members and medical organizations upon joining. During the year, the College recognized revenue of $6,875,777 (2024 - $5,419,801) from these application fees, which are recognized as application fees in the Statement of Operations.

7 Employee future benefits

(a) Designated Employees' Retirement Plan and Supplementary Arrangements

(i) Reconciliation of plan assets and accrued pension obligation (funded and unfunded) of the defined benefit pension plan to the amount in the Statement of Financial Position:

Defined Benefit Plan	**Funded Plan**	**Unfunded Plan**	**2025 Total**	2024 Total
Plan assets at fair value	**$ 1,892,205**	**$ -**	**$ 1,892,205**	$ 1,671,781
Accrued pension obligations	**(2,632,378)**	**(3,116,159)**	**(5,748,537)**	(6,086,251)
Funded status deficit	**$ (740,173)**	**$ (3,116,159)**	**$ (3,856,332)**	$ (4,414,470)

(ii) Pension plan assets

Defined Benefit Plan	**Funded Plan**	**Unfunded Plan**	**2025 Total**	2024 Total
Fair value, beginning of year	**$ 1,671,781**	**$ -**	**$ 1,671,781**	$ 1,843,339
Interest income	**74,394**	**-**	**74,394**	84,794
Return on plan assets (excluding interest)	**49,269**	**-**	**49,269**	92,930
Employer contributions	**444,300**	**309,638**	**753,938**	321,386
Benefits paid	**(347,539)**	**(309,638)**	**(657,177)**	(670,668)
Fair value, end of year	**$ 1,892,205**	**$ -**	**$ 1,892,205**	$ 1,671,781

(iii) Accrued pension obligations

Defined Benefit Plan	**Funded Plan**	**Unfunded Plan**	**2025 Total**	2024 Total
Balance, beginning of year	**$ 2,808,451**	**$ 3,277,800**	**$ 6,086,251**	$ 6,267,532
Interest cost on accrued pension obligations	**124,976**	**145,862**	**270,838**	288,306
Benefits paid	**(347,539)**	**(309,638)**	**(657,177)**	(670,668)
Actuarial losses	**46,490**	**2,135**	**48,625**	201,081
	$ 2,632,378	**$ 3,116,159**	**$ 5,748,537**	$ 6,086,251

The most recent actuarial valuation of the pension plan for funding purposes was made effective December 31, 2024. The next required actuarial valuation for funding purposes must be as of a date no later than December 31, 2027.

7 Employee future benefits (continued)

(a) Designated Employees' Retirement Plan and Supplementary Arrangements (continued)

(iv) The elements of the defined benefit pension expense recognized in the year are as follows:

Defined Benefit Plan	**Funded Plan**	**Unfunded Plan**	**2025 Total**	2024 Total
Interest cost on accrued pension obligations	**$ 124,976**	**$ 145,862**	**$ 270,838**	$ 288,306
Interest income on pension assets	**(74,394)**	**-**	**(74,394)**	(84,794)
Pension expense recognized	**$ 50,582**	**$ 145,862**	**$ 196,444**	$ 203,512

(v) Remeasurements and other items recognized as a direct charge (credit) to net assets are as follows:

Defined Benefit Plan	**Funded Plan**	**Unfunded Plan**	**2025 Total**	2024 Total
Actuarial losses	**$ 46,490**	**$ 2,135**	**$ 48,625**	$ 201,081
Return on plan assets (excluding interest)	**(49,269)**	**-**	**(49,269)**	(92,930)
Charge (recovery) to net assets	**$ (2,779)**	**$ 2,135**	**$ (644)**	$ 108,151

(vi) Actuarial assumptions

A discount rate of 4.50% (2024 - 4.45%) was used to measure the accrued pension obligations as at December 31, 2025.

(b) Healthcare of Ontario Pension Plan

Employer contributions made to the plan during the year total $3,858,344 (2024 - $3,636,106) and are expensed in the Statement of Operations.

Each year an independent actuary determines the funding status of HOOPP by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan as at December 31, 2025 indicates the Plan remains 109% funded. HOOPP's consolidated Statement of Financial Position as at December 31, 2025 disclosed total pension obligations of $120.8 billion with net assets at that date of $131.9 billion indicating a surplus of $11.1 billion.

(c) The net expense for all the College's pension plans is as follows:

Year ended December 31	**2025**	2024
Funded defined benefit plan	**$ 50,582**	$ 49,137
Unfunded supplementary defined benefit plan	**145,862**	154,375
Defined contribution plan	**511,848**	513,844
Healthcare of Ontario Pension Plan	**3,858,344**	3,636,106
	$ 4,566,636	$ 4,353,462

7 Employee future benefits (continued)

(d) Obligations for post-employment benefits other than pension

The College has an accrued benefit obligation as at December 31, 2025, of $550,190 (2024 - $512,786). The benefit obligation and related expense for the year ended December 31, 2025, were determined by actuarial valuation using a discount rate of 5.10% (2024 - 4.70%). There are no assets in the plan and, therefore, the plan is unfunded.

(e) Restructuring benefits

The College continues to restructure its affairs because of continuous improvement efforts, which resulted in termination benefits to employees in the amount of $3,192,817 (2024 - $2,973,152), which are expensed in the Statement of Operations.

8 Obligations under capital leases

The College has entered into capital leases for computer equipment. The maturity dates range from March 2026 to July 2028 with fixed interest rates ranging between 8.30% to 10.30%. The future minimum lease payments over the term of these leases are:

2026	$	942,872
2027		515,169
2028		112,936
		1,570,977
Less: current portion		942,872
	$	628,105

9 Commitments and contingencies

The College enters into various multi-year agreements with vendors in the normal course of business. These include service contracts for cloud computing arrangements and managed IT services that support the College's digital infrastructure and program delivery. These arrangements generally require payment of fixed or variable monthly fees over the contract term in exchange for access to software use, data storage and support services.

As of December 31, 2025, the College is committed to these ongoing service agreements. While these contracts are subject to periodic renewal, the College maintains the ability to terminate certain arrangements under specified notice periods, subject to potential termination penalties as defined in individual agreements.

In the normal course of its business, the College may be subject to various litigations, arbitration and claims arising from complaints against current or former members or employees. Where the occurrence of a future event is considered likely to result in a loss with respect to an existing condition and the potential liability is reasonably estimated, amounts may be included in accrued liabilities if the situation is not covered by or exceeds the limit of the College's insurance coverage.

10 Risk management

The College's activities expose it to a range of financial risks including credit risk, liquidity risk and market risk, which includes interest rate risk. Management seeks to minimize potential adverse effects on the College's financial performance, while the Board has overall responsibility for the determination of the College's risk management objectives and policies.

10 Risk management (continued)

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The College is exposed to credit risk through its cash, accounts receivable and investments.

Credit risk associated with cash and investments is mitigated by ensuring that these assets are invested in financial obligations of major financial institutions.

Accounts receivable are generally unsecured. This risk is mitigated by the College's requirement for members to pay their fees to renew their annual license to practice medicine. The College also has collection policies in place.

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 College meets its liquidity requirements and mitigates this risk by monitoring cash activities, expected outflows and maintaining a minimum working capital balance required to meet obligations.

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 equity risk.

(a) Currency risk

Currency risk reflects the risk that the College's earnings will vary due to the fluctuations in foreign currency exchange rates. The College is not significantly exposed to foreign exchange risk.

(b) 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 exposure of the College to interest rate risk arises from its interest-bearing investments and cash. The College’s primary objective with respect to cash and fixed income investments ensures the security of principal amounts invested, provides for a high degree of liquidity, and achieves a satisfactory investment return considering risk. The College has mitigated exposure to interest rate risk.

(c) Equity risk

Equity risk is the uncertainty associated with the valuation of assets arising from changes in equity markets. The College’s equity risk exposure arises from its investment in equity-linked GICs. The College has mitigated exposure to equity risk through principal-protected investments.

Changes in risk

There have been no significant changes in risk exposures from the prior year.

11 Comparative figures

Certain comparative figures have been reclassified to conform with the financial statement presentation adopted in the current year.

Accounting Framework and Assurance Definitions

Generally Accepted Accounting Principles (GAAP): Is the term used to refer to the standard framework of guidelines for financial accounting used in any jurisdiction. GAAP includes the standards, conventions and rules accountants need to follow in recording and summarizing transactions and in the preparation of financial statements.

Accounting Standards for Not-For-Profit Organizations (ASNPO): Represent the accounting framework established by the Accounting Standards Board of CPA Canada for not-for-profit organizations and used to develop and present a not-for-profit organization's financial statements. Not for Profit organizations must present financial statements following ASNPO and are audited against these standards by external auditors.

Accounting Policies: Specific procedures and rules implemented within an organization and used to prepare its financial statements; accounting policies are based on the organization's accounting framework and include any accounting methods, measurement systems and procedures for presenting disclosures. Accounting policies help ensure consistency and comparability in financial reporting between different organizations and assist users in analyzing comparative financial performance and financial position across organizations.

Financial Audit: The purpose of a financial audit is to provide an objective independent examination of an organization's financial statements, which increases the value and credibility of the financial information and statements produced by management. The financial audit process analyzes an organization's financial records and determines if they are accurate and that there is no misstatement or financial misrepresentation. Financial audits performed by independent, external auditors increase user confidence in the financial statements, mitigate investor or stakeholder risk and can contribute to reducing the cost of capital or increasing investor confidence.

Auditor or Audit Firm: Auditors and their audit firms are independent professional accountants that provide assurance that financial statements produced by an organization accurately reflect and represent operational and financial results and comply with accounting standards for the audited organization. Auditors provide an opinion on the financial statements, providing some assurance that the financial position and results as presented in the financial statements are free from misleading information and fraud. An auditor's report will be issued based on the results of the audit, including any recommendations for improvement to internal control processes.

Unqualified Audit Opinion: Another term is clean opinion, which means that in the auditor's opinion, based on an assessment of internal controls and audit procedures that include testing of sample financial transactions, the financial statements present fairly in

all material respects, the financial position, and results of operations of the organization. An unqualified, or clean opinion, means that readers of the financial statements can rely on the information provided by management. A "qualified" audit opinion indicates that the financial statements may contain material misstatements or omissions, informing readers that they should regard the statements with caution.

Recognition: Is an accounting term that stipulates how and when revenues and expenses are to be recorded in the general ledger and represented in the financial statements. ASNPO outline revenue and expense recognition criteria that stipulates when a financial event is recorded as an accounting transaction. Recognition of a financial transaction differs from cash inflow or outflow associated with the transaction.

Accrual accounting: Is a method of accounting recognition, required by GAAP and ASNPO, that records financial transactions, revenues and expenses, when they are incurred rather than when cash is received, or payments are made. Accrued revenues and expenses are typically recognized as accounts receivable or accounts payable until money is exchanged/received as settlement to the financial transaction.

Accounting estimates/areas of judgement: Refers to the use of management's discretion in the preparation of its financial statements, based on information available for valuation purposes and the application of accounting policies based on accounting standards that may have a significant impact on the organization's financial statements. Where significant estimates have been made or judgement applied, disclosure is required in the Notes to the Financial Statements to ensure that the reader has relevant information necessary to make informed decisions about the financial statement presentation.

Financial Compliance: Refers to the continual process of meeting mandatory internal and external governance, policy, statutory and regulatory by-laws, legislation, regulations, and policies as outlined by the organizations that developed and mandated those policies. Examples of financial compliance would include adherence to Board by-laws for investments made, approval of expenditures by individuals with actual and not delegated authority, compliance with Canada Revenue Agency tax deduction, remittance and reporting legislation and meeting pension administration requirements as set out by FSRA (Financial Services Regulatory Authority of Ontario).

Financial Reporting Definitions

Financial Statements: Reports that contain and summarize financial and accounting information about an organization, providing information about its financial position, its financial performance, the sources, and uses of cash and accompanying disclosures (Notes) that provide additional information relevant for the reader. Financial statements are presented at a point in time, for a specific period, such as a fiscal year.

Statement of Financial Position (Balance Sheet): One of several important statements that make up an organization's Financial Statements; the balance sheet communicates an organization's worth or "book value". This financial statement outlines an organization's Assets (what is owned), Liabilities (what is owed) and Accumulated Surplus (Excesses earned over previous fiscal years that represent equity to the organization) or Accumulated Deficit. The accumulated surplus balance incorporates the value of reserves built up from excesses of revenues over expenses which are set aside to be used for future investment or revenue shortfalls. The Statement of Financial Position is presented at a point in time, typically at the end of a fiscal year.

Statement of Operations (Income Statement): One of several important statements that make up an organization's Financial Statements; the income statement summarizes an organization's annual financial performance, its revenues, expenses and surplus or deficit recognized over the fiscal year or reporting period.

Statement of Cash Flows: One of several important statements that make up an organization's Financial Statements; the cash flow statement summarizes the amount of cash flowing into and out of an organization based on operating, investing and financing activities, recognized over a fiscal year or reporting period.

Notes to the Financial Statements: The notes to the financial statements communicate information necessary for the fair presentation of financial position and results of operations that is not readily apparent from, or not included in, the financial statements themselves.

Going Concern: An accounting term used to describe an organization that is financially stable enough to meet its obligations and continue its business/mandate for the foreseeable future. Financial Statements are prepared using the going concern principle, which assumes that during and beyond the next fiscal period, the organization will complete its current plans, use its existing assets and continue to meet its financial obligations. Management is required to make specific disclosures and/or defer financial transaction recognitions if going concern is in doubt.

Internal Controls over Financial Reporting: Is the process that enables organizations to manage risk related to finances and reliably compiled accurate financial statements; specifically includes the daily control policies and procedures, such as commitment and expense approval, reconciliations, proper segregation of duties, that exist across the organization in relation to financial transactions.

Financial Transaction Definitions

General Ledger (G/L): An organization's general ledger, commonly referred to as a G/L, refers to the book of accounts which summarizes all financial transactions incurred

within the organization during the accounting period. Financial transactions are categorized using a Chart of Accounts, which divided financial transactions as follows:

- By Cost Centre, which represents the department accountable for the financial transaction, and,
- By Cost Element, or G/L Account, which represents a categorization by type or nature of transaction, such as revenues and expenses. Common cost elements/accounts are Membership Fees, Interest Income, Salaries and Wages, Benefit Expense, Pension Expense, Meals and Entertainment, Technology Subscriptions, Legal Fees and Depreciation Expense.

Assets: Items that are owned, either through purchase or capital lease arrangements, that provide future benefits to the organization, such as cash, real estate, technology or accounts receivable; assets can be classified as follows:

- Current Assets: Assets which can be converted into cash within the fiscal year, such as bank account holdings, short term investments and accounts receivable,
- Fixed or Capital Assets: Tangible assets that support operations, revenue processes and provide long term sustainable benefits, such as buildings and technology infrastructure, and,
- Long Term Assets: Assets that are held for longer than one year and can't be converted easily into cash, such as long-term investments.

Liabilities: Amounts owed to other parties for goods and/or services provided to an organization; liabilities can be classified as follows:

- Current Liabilities: short term amounts owing that are due in the next year, and,
- Long Term Liabilities: financial obligations that can be paid off over a longer period than a year.

Revenues: Revenues represent earnings from services provided to customers; revenues are recognized at the time, or over the period, that the service is provided, not when the cash is received. Revenues can also be recognized/earned from interest or investments, from amounts recovered from third parties for costs incurred or from grants, donations or funding provided by third parties such as government entities.

Expenses: Expenses represent costs incurred to run and manage operations within an organization, including salaries and benefits, technology subscriptions, property taxes, building maintenance and insurance and depreciation. Expenses are recognized when they are payable, representing financial obligations to the organization, not when they are paid. Certain expenses such as depreciation never require an outflow of cash when recognized as they represent allocations of cash outflows made in prior periods.

Surplus/Deficit: Represents the difference between Revenues and Expenses during a fiscal period; a surplus is generated when the difference is positive whereas a deficit is generated with the difference is negative; a surplus or deficit is calculated for a reporting period, such as a fiscal year.

Depreciation/Amortization: Is an accounting term whereby the cost to acquire or develop a fixed asset is spread over the period the asset provides benefit to the organization (the useful life). Depreciation/amortization recognizes the reduction in the value of a fixed/capital asset over the span of several years due to usage, passage of time, wear and tear, technological obsolescence, depletion, inadequacy, rot, rust, decay, or other such factors before the asset needs significant upgrading or updating.

Asset allocation: Refers to how an organization chooses to spread money over different investment types, known as asset classes, which include:

- Cash and Cash Equivalents: Any asset that is in the form of cash or which can be converted to cash easily, and,
- Bonds: Any asset where funds have been "loaned" to another organization; periodic interest is received or accrued and paid at the time the bond matures, at a defined term when the bond is redeemed, and the amount of the loan and accrued interest are repaid.

Accounts Receivable: Represents the value of money that is owed to the organization by customers that have been provided a service but have not paid for it yet.

Accounts Payable: Represents the value of money that the organization owes a third party, such as an employee, vendor, or contractor, for services received, but not yet paid for.

Defined Benefit Pension Plan: Represents a retirement income plan where an organization commits to pay employees in the plan a set amount, typically based on average salary/wages and years of service, at the time of retirement either for a set number of years or to end of life. The financial obligation created by a defined benefit pension plan must be recognized as a liability to the organization that is satisfied with future revenues and cash flows.

Defined Contribution Pension Plan: Represents a retirement income plan where the amount of pension income is not guaranteed; such plans define the amount of required contribution, typically made by the employee and organization, with no promise of set income when the employee chooses to retire.

Accounting Cut-off: Refers to the end of a fiscal or reporting period, such as a month, quarter or fiscal year. A cut-off date marks the last date to enter transactions in the general ledger and financial statements for the reporting period. Management should have practices in place to ensure that the timing of revenue recognition and expense reporting meets fiscal period cut-off requirements; proper cut-off ensures that transactions are recognized appropriately and reflected accurately in the financial statements.

Financial Management Definitions

Cash flow: Refers to the net balance of cash moving in and out of the organization at a specific point in time, broken down as follows:

- Operating Cash Flow: Net cash generated from normal business operations,
- Investing Cash Flow: Net cash generated from investing activities such as bonds, GICs and the purchase or sale of fixed/capital assets, and,
- Financing Cash Flow: Net cash related to business financing, such as debt payments and accumulated surplus/equity.

Liquidity: Describes how quickly assets can be converted into cash that is used to pay for goods and/or services required for operations.

Return on Investment (ROI): Is a calculation used to determine the expected or actual return of a project or activity when compared to the cost of the investment, typically shown as a percentage. This measure is often used to evaluate whether a project or investment is worthwhile for the organization to pursue.

Working Capital: Represents the difference between an organization's current assets and current liabilities; it is the money available for daily operations, the value of which can help determine an organization's operational efficiency and short-term financial health.

Cash burn: The burn rate represents the pace at which an organization that's not generating profits consumes cash reserves; it represents the speed at which an organization spends the money that is available to it when it is not making more money than it spends.

Budgeting: A term to explain a financial planning process that outlines the resources required to manage operations in quantitative terms and the income that is required to fund those plans. A budget is typically prepared in advance of a fiscal year, based on past trending, and future expectations and plans, formalizing management's plans, anticipated results, and actions required to achieve stated goals. Good budgeting promotes financial and operational sustainability within organizations.

Forecasting: Is a method of making informed predictions by using historical data and trends as main inputs to determining the course of future events. This tool is essential to predicting future financial performance, therefore is an important activity in the financial management process.

Financial Ratios: Are mathematical relationships between financial numbers that assist in providing insight into an organization's financial health and performance; analyzing financial ratios can provide organizations with valuable insights into profitability, liquidity, efficiency, and other factors, providing visualization of how the organization has performed over a given period.

Funding Source: Refers to the origins of an organization's money/cash balances, for example, operating revenues, operating surplus, reserve balances, borrowed funds such as debt, used to offset expenses/expenditures.

Reserves: Refers to prior year surpluses that have been set aside in the future; reserves can be restricted meaning that they have been appropriated for specific use such as specific capital investments, or unrestricted meaning that the amounts are available for any use or purpose. The existence of reserves allows for capital or operating expenditures to be made at a future date that do not require a corresponding revenue to be earned when the expenditure is made.

Board Motion

Motion Title:	Audited Financial Statements for fiscal year 2025
Date of Meeting:	May 28, 2026

It is moved by_____, and seconded by_____, that:

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario approves the audited financial statements for the fiscal year ended December 31, 2025, as presented (a copy of which forms Appendix "X" to the minutes of this meeting).

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

TINKHAM LLP | CHARTERED PROFESSIONAL ACCOUNTANTS

D C Tinkham FCPA FCA CMC LPA
P J Brocklesby CPA CA LPA
M Y Tkachenko CPA CA
M W G Rooke CPA CA LPA
A C Callas CPA CA LPA
G P Kroeplin CPA
H S Grewal CPA
N R Shishis CPA

300 - 2842 Bloor Street West
Toronto Ontario M8X 1B1
Canada

TEL 1 416 233 2139
FAX 1 416 233 1788

TINKHAMCPA.COM

April 7, 2026

Mr. Rob Payne, Chair, Finance and Audit Committee
College of Physicians and Surgeons of Ontario
80 College Street
Toronto ON M5G 2E2

To the Members of the Finance and Audit Committee

We are pleased to report to the Finance and Audit Committee of the College of Physicians and Surgeons of Ontario ("College") on the results of our audit examination of the financial statements for the year ended December 31, 2025. In our view, a direct line of communication between our firm and the Finance and Audit Committee is essential to the proper exercise of our respective responsibilities.

The purpose of this letter is to review our responsibilities as auditors in accordance with the terms of our audit engagement, and in the attached memorandum we report on the year end and various elements of the audit examination.

We have performed our audit examination of the College's financial statements for the year ending December 31, 2025 in accordance with Canadian generally accepted auditing standards. We have performed the audit to obtain reasonable assurance about whether the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

We have also considered the College's internal control over the financial reporting solely for the purpose of determining the nature, extent, and timing of auditing procedures necessary for expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Our work does not provide assurance on the internal control structure and does not necessarily consider all control systems upon which management may be relying.

The detailed terms of our engagement are outlined in our engagement letter. Also, as part of our audit engagement, we have requested a letter of representation from the College's management confirming representations made to us orally during our audit as well as representations implicit in the College's records.

Our appointment as auditors involves the responsibility on our part to call to your attention any significant matters, which we believe may require your consideration. We report in the attached memorandum on the results of our audit for the year ending December 31, 2025, including the following:

- Audit Report;
- Engagement Team and Statement on Independence;
- Audit Approach;
- Materiality;
- Significant Accounting Policies;
- Significant Management Judgments and Estimates;
- Related Party Transactions;
- Recommendations Arising from the Audit Examination;
- Management Co-operation;
- Adjusting Journal Entries;
- Summary of Audit Differences;
- Details of all Audit and Non-audit Services;
- Developments in Accounting Standards; and
- Changes to Canadian Auditing Standard (CAS) 570 – Going Concern.

The accompanying report is intended solely for the use of the Finance and Audit Committee, Board, and management, and presents information regarding our audit examination, which we believe will be of assistance.

As always, our audit of the annual financial statements provides the objectivity and independence that the College expects.

Yours very truly,

Tinkham LLP

Encl.

College of Physicians and Surgeons of Ontario
Report to the Finance and Audit Committee
December 31, 2025

Audit Report

We will issue our unqualified audit opinion following approval of the financial statements by the Board of Directors and completion of the following outstanding audit items:

- Motions to approve transfers between unrestricted and internally restricted net assets;
- Receipt of the signed representations letters;
- Receipt of the responses to the legal enquiry letters; and
- Completion of the subsequent events review up to the date of our audit report.

Engagement Team and Statement on Independence

We continue to serve you with a team of professionals who offer both industry expertise and many years of professional audit experience. We believe that the following professionals have provided responsive, innovative, and forward-looking service and we note the high level of expertise engaged on your audit:

Michael Rooke, CPA, CA, LPA	Engagement Partner
Alexis Callas, CPA, CA, LPA	Concurring Partner
Himmat Grewal, CPA	Engagement Principal

It is a fundamental principle that auditors providing assurance services be objective with unimpaired professional judgment in the eyes of a reasonable observer. We confirm that we are independent with respect to the College within the meaning of the CPA Ontario Code of Professional Conduct Rule 204.

Audit Approach

Our audit approach is a risk-based approach that focuses on your operations, the associated risks, and their potential effects on financial statement accounts. We also reviewed and considered management's formal assessment of the internal control environment. Our audit process continually enhances our understanding of the College's business, the risks it faces and the process to manage them.

The audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.

Our approach also focuses on the identification and testing of internal controls. We have reviewed and evaluated the overall internal control environment, assessed the computer environment, and the specific internal controls upon which we place reliance in expressing our opinion on the financial statements.

In the current year, we identified and tested internal controls for the purchases, payables, and payments; revenue, receipts and receivables and payroll transactions streams to obtain evidence that key controls were operating as expected and were effective. We also performed procedures to test enhancements implemented related to the transition to Microsoft Dynamics F&O 2.0.

Based on the results of our testing, we modified our audit plan for the year end to reduce substantive work where the tests of internal controls justify reliance and reduced our year end substantive testing in these areas.

We employed a combination of control testing and substantive audit procedures on year end balances for assets, liabilities, revenues, and expenses. In addition, we have confirmed the College's cash and investment balances. We have also requested legal enquiry letters from a sample of lawyers retained by the College to confirm the status of any lawsuits or claims filed against the College.

Our audit was carried out in accordance with our plan.

Materiality

Our evaluation of areas of audit significance is made relative to materiality. An understanding of what is significant or material in relation to the overall results of the College is critical to the performance of an effective and efficient audit. An item is considered material if its impact might reasonably be expected to affect the decisions of a reader of the financial statements.

Our assessment of materiality considers the CPA Canada quantitative guidelines of up to 3% of gross revenues but is also affected by the size and nature of potential misstatements, as well as our knowledge of the College's business. We have set quantitative materiality for the purposes of this examination at $2,400,000 or 2.5% of gross revenues.

Significant Accounting Policies

Our audit also includes assessing accounting policies used by the College. The preparation of financial statements may require management to select from more than one acceptable approach to accounting.

There were no changes in accounting standards applicable to the College this year and there were no changes in accounting policies used by the College.

Please refer to the significant accounting policies in the notes to the financial statements for a detailed description of the accounting policies used. The accounting policies are appropriate for the College's reporting purposes and reflect best practices.

Significant Management Judgments and Estimates

The preparation of financial statements requires the use of accounting estimates. Certain estimates are particularly sensitive due to their significance to the financial statements and the possibility that future events may differ significantly from management's expectations. Management is responsible for applying sound judgment in preparing estimates and disclosures and assessing the impact of misstatements on the fair presentation of the financial statements.

There is no allowance for doubtful accounts recorded as at December 31, 2025. It is management's judgement that any accounts receivable not subsequently collected would be insignificant and no allowance is required.

Charges for amortization of capital assets are based on the estimated useful lives of the tangible and intangible assets which are disclosed in the detail of the notes to the financial statements.

The College relies on the actuarial calculations for pension assets and liabilities, and obligations for post-retirement benefits other than pensions. The full cost of pensions and post retirement benefits expense are reflected in the financial statements. In consultation with the actuaries, management determines the discount factor used in the actuarial calculations.

The College estimates the amount of deferred revenue based on parameters established by management.

The College has accrued an estimate of $1,410,000 (2024 - $1,340,000) representing management's best estimate of the College's obligation to fund patients who are approved by the Patients Relations Committee (PRC) through the Survivors' Fund. The accrued amount is based on the unpaid but awarded amount totaling $2,297,000 (2024 - $2,174,000) reduced for historical claim experience.

Based on our audit procedures, we have concluded the estimates and judgments made by management are reasonable in the context of the financial statements when taken as a whole. Financial results as determined by actual future events could differ from those estimates and it is reasonable to assume such differences may be material.

Related Party Transactions

During our audit, we conduct various tests and procedures to identify transactions considered to involve related parties. Related parties exist when one party has the ability to exercise, directly or indirectly, control, joint control or significant influence over the other. Two or more parties are related when they are subject to common control, joint control, or common significant influence. Two not-for-profit organizations are related parties if one has an economic interest in the other. Related parties also include management, directors and their immediate family members and companies with which these individuals have an economic interest.

Related party transactions identified during the audit consisted of remuneration and reimbursements of College related expenses to Board members. It is management's opinion that these transactions have occurred in the normal course of operations and therefore separate financial statement disclosure is not necessary.

Management has advised us that no other related party transactions have occurred and that all transactions have been disclosed to us. The Finance and Audit Committee is required to advise us if it is aware of or suspects any other related party transactions have occurred, which may be required to be disclosed in the financial statements.

Recommendations Arising from the Audit Examination

We have not identified any significant deficiencies in internal controls or accounting routines, nor developed any recommendations as a result of the application of our year-end audit procedures.

Management Co-operation

We received the full co-operation from management and staff in the conduct of our audit. There have been no disagreements with management on any issues. There were no restrictions placed on the approach to or extent of our work. We were provided complete and timely access to all books and records, documents, and other supporting data that we required.

Adjusting Journal Entries

Adjustments, which were below the level of materiality, made to the records of the College were provided by management during the audit.

Summary of Audit Differences

During our audit, we found no misstatements or unadjusted items, nor have we found significant misstatements that would likely cause future financial statements to be materially misstated.

Details of all Audit and Non-Audit Services

We have not provided any additional services in the year other than the issuance of our audit opinion on the financial statements of the College.

It is our understanding that the Corporation Income Tax Return (T2) and Non-Profit Organization (NPO) Information Return (T1044) will be prepared by management for submission to the CRA.

Developments in Accounting Standards

There are no developments in accounting standards that are not yet effective that would be expected to have a material impact to the College’s financial statements.

Change to Canadian Auditing Standard (CAS) 570 – Going Concern

The Auditing and Assurance Standards Board (AASB) has revised Canadian Auditing Standard (CAS) 570 – *Going Concern* which will affect all audits of financial statements for periods beginning on or after December 15, 2026. These revisions reflect growing expectations for transparency and robustness in evaluating an entity's ability to continue as a going concern.

Going concern is an entity's ability to continue its operations for the foreseeable future.

The key changes made are as follows:

- Auditors are now required to evaluate management's going concern assessment in every audit engagement, regardless of whether indicators of doubt exist.
- The going concern assessment must now cover at least twelve months from the date of approval of the financial statements, not just from the balance sheet date.
- Auditors must perform more rigorous and timely risk assessments and critically evaluate management's assumptions, methods, and judgments.
- The auditor's report will include a new paragraph on going concern in all cases, not just when a material uncertainty exists.
- Auditors will engage more actively with management and those charged with governance regarding going concern matters throughout the audit process.

These changes will require more detailed documentation and analysis from management, including:

- Formal going concern assessments
- Robust cash flow forecasts
- Clear and transparent disclosures in your financial statements

Even if the College is financially stable, these requirements apply. Early preparation will help ensure a smooth audit process and avoid delays or unexpected findings.

Board of Directors Committee Briefing Note

MAY 2026

Title:	Appointment of the Auditor (For Decision)
Main Contacts:	Nathalie Novak, Chief Operating Officer Sandra Califaretti, CPA, CA, Corporate Controller
Question for Board:	Is the Board of Directors in agreement with the re-appointment of Tinkham LLP, Chartered Accountants as the College's auditors for the 2026 fiscal year?

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- Section 6.1.4(b) of the CPSO By-laws requires that the Board appoint one or more auditors who are duly licensed under the Public Accounting Act, 2004, S.O. 2004, C.8 to hold office until the next Annual Financial Meeting.
- The Board of Directors is requested to approve the re-appointment of Tinkham LLP as the College's 2026 financial statement auditors.

Current Status & Analysis

- Tinkham LLP was selected as the College's financial statement auditor through a limited competitive process, first auditing the College in 2007.
- During this time, Tinkham LLP has remained independent, incorporating regular lead partner and senior staff rotations every few years as a best practice.
- The audit team has worked cooperatively with management across the College to complete the audit and present the financial statements to the Board for approval.
- Although certain jurisdictions recommend the rotation of an audit firm every ten years, the College has benefited from Tinkham's tenure through their enhanced knowledge of business operations and the internal control and financial environment, understanding of accounting policies and relationship with previous and current management. The 2025 audit was executed in an efficient and timely manner with no issues or concern raised by management.
- It is therefore recommended that the Board of Directors re-appoint Tinkham LLP as the College's financial statement auditors for the 2026 fiscal year.

Board Motion

Motion Title:	Appointment of Auditors for Fiscal Year 2026
Date of Meeting:	May 28, 2026

It is moved by_____, and seconded by_____, that:

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario appoints Tinkham LLP, Chartered Professional Accountants, as the College's auditors to hold office until the next Annual Financial Meeting of the Board.

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

Board of Directors Briefing Note

MAY 2026

Title:	Targeted Amendments to the *Professional Obligations: Delegation of Controlled Acts* (For Decision)
Main Contacts:	Anil Chopra, Associate Registrar Cameo Allan, Director, Policy & Governance Rachel Bernstein, Senior Policy & Governance Analyst Mike Fontaine, Senior Policy & Governance Analyst
Attachment:	**Appendix A:** Draft Amendments to *Professional Obligations: Delegation of Controlled Acts*
Question for the Board:	Does the Board of Directors approve the revised draft *Professional Obligations: Delegation of Controlled Acts*?

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- Amendments to the recently-approved *Professional Obligations: Delegation of Controlled Acts* (**Appendix A**) are proposed to address unintended consequences of the clinical assessment requirement. The Board is provided with an overview of the key changes and is asked whether it approves the revised draft *Professional Obligations: Delegation of Controlled Acts*.
- Clarifying appropriate delegation practices enables effective inter-professional collaboration, improves access to care, and helps ensure patient safety.

Current Status & Analysis

- Following the Board's approval of the *Professional Obligations: Delegation of Controlled Acts* in March 2026, CPSO received additional feedback reiterating concerns about the clinical assessment requirement. While these concerns were raised and considered during consultation, further information about how the provisions are being applied in practice has highlighted unintended and significant implementation challenges.
- In response to these concerns, two amendments to the clinical assessment requirement are proposed.

Clarifying when an assessment must be performed (Provision 6)

- The first amendment clarifies that where a physician cannot assess a new patient before delegating, the physician must assess the patient within two business days of the delegate *initiating a controlled act*, rather than within two business days of the delegate's first encounter with the patient.
    - Feedback indicates that the current wording has been mistakenly interpreted to mean that delegates cannot have *any* interaction with a patient (e.g., taking a history or performing a physical examination) unless the physician assesses the patient within two business days of the encounter.
    - The amendment clarifies that the requirement is tied specifically to the performance of a controlled act.

Expanding exception to care provided in hospitals generally (Provision 6(f))

- The second amendment expands an existing exception to the clinical assessment requirement, currently limited to emergency departments, to include care provided in hospitals generally.
    - Feedback indicated that, in hospital-based care models, delegates often conduct patient intake and carry out controlled acts (such as ordering diagnostic tests) as part of established care pathways that include subsequent physician involvement. Hospital settings also incorporate additional comprehensive safeguards and clinical oversight. In this context, it is not always practical or necessary for physicians to assess patients within two business days.
    - The amendment supports timely and efficient care delivery in hospital settings without compromising patient safety.

Professional Obligations: Delegation of Controlled Acts

Professional Obligations

Delegation is intended to be a physician extender, not a physician replacement. Physicians remain accountable and responsible for the patient care provided through delegation.

When to Delegate

1. Physicians **must** only delegate a controlled act when doing so does not compromise the patient's health, safety and quality of care.

When Not to Delegate

2. Physicians **must not** delegate when the primary reasons for delegating are for monetary gain and/or physician convenience.

3. Physicians **must not** delegate the controlled act of psychotherapy.

How to Delegate

4. Physicians **must** delegate either through the use of a direct order or a medical directive that is clear and includes sufficient detail to facilitate safe and appropriate implementation (see the *Medical Directives* section below for more information).

5. Physicians **must** only delegate in the context of an existing or anticipated physician-patient relationship.

6. Physicians **must** clinically assess all new patients[1] prior to delegating or, where this is not possible, within two business days of the delegate initiating a controlled act~~'s first encounter with the patient~~, except in the following circumstances:

    a. Care provided by paramedics, community paramedics, or hospital transport teams;

    b. Care provided in remote and isolated regions of the province by registered nurses, registered practical nurses, or physician assistants;

    c. Care provided as part of public health initiatives, such as immunizations;

    d. Urgent care provided during a public health emergency declared by a public health authority;

    e. Postexposure prophylaxis or vaccination administered following potential exposure to a blood borne pathogen; and

    f. Care provided in hospitals, including emergency departments.

7. Where delegation is occurring on an ongoing basis, physicians **must**:

    a. Ensure that patients are informed of who the delegating physician is and that they can make a request to communicate directly with the physician if they wish to; and

[1] A virtual assessment may be appropriate if virtual care meets the standard of care.

b. Periodically re-assess the patient (e.g., when there is a change in the patient's clinical status or treatment options) to ensure that delegation continues to be in the patient's best interest.

Supervising and Supporting Delegates

8. Physicians **must not** leave a delegate to manage a practice or their patient population on their own.

9. Physicians **must** be physically onsite to supervise and support delegates, unless:

    a. The delegation is occurring in the absence of a physician-patient relationship (as set out in provisions 6 (a) to (f)),

    b. Another physician who is able to support the delegate as necessary is physically onsite[2], or

    c. The risk associated with the delegation is low[3].

10. Where the delegating physician is not onsite, they **must** be available to provide appropriate consultation and assistance within short notice (e.g., in person, if necessary).

What to Delegate

11. Physicians **must** only delegate controlled acts that they can perform competently (i.e., acts within their scope of practice).

Who to Delegate to

12. Physicians **must** take reasonable steps to ensure that delegates have the knowledge, skill, and judgment to perform the delegated acts competently and safely.

13. Physicians **must not** delegate a controlled act to:

    a. Health professionals whose certificate of registration is revoked or suspended; or

    b. Individuals who have falsely claimed to be or have posed as a physician.[4]

Identification of Roles

14. Physicians **must** ensure that delegates accurately identify themselves and their role in providing care to patients.

Consent to Treatment

15. Physicians **must** ensure consent discussions include informing the patient that a delegate will be involved in their care.

Managing Adverse Events

16. Physicians **must** have protocols in place to ensure adverse events are appropriately managed, including ensuring they are informed of any adverse events that take place and are available to help manage adverse events, if necessary.

[2] This exception is not intended to allow physicians to be offsite indefinitely.
[3] See footnote #2.
[4] For a list of these individuals see CPSO's website.

Ongoing Monitoring and Evaluation

17. Physicians **must** have a reliable and ongoing monitoring and evaluation system for both the delegate(s) and the delegation process itself. At minimum, physicians **must** review patient medical records to ensure the care provided through delegation is appropriate and meets the standard of care.

Medical Directives

18. Physicians **must** ensure medical directives include:

    a. The name and description of the procedure, treatment, or intervention being ordered, with sufficient detail to support safe implementation;
    b. An itemized and detailed list of the specific clinical conditions that the patient must meet before the directive can be implemented;
    c. An itemized and detailed list of any situational circumstances that must exist before the directive can be implemented;
    d. A comprehensive list of contraindications to implementation of the directive;
    e. Identification of the individuals authorized to implement the directive;
    f. The name and signature of the physician(s) authorizing and responsible for the directive and the date it becomes effective; and
    g. A list of the administrative approvals that were provided to the directive, including the dates and each committee (if any).

19. Each physician responsible for the care of a patient who may receive the proposed treatment, procedure, or intervention **must** review and sign the medical directive each time it is updated.[5]

Medical Records

20. Physicians **must** ensure that:

    a. The care provided through delegation is documented in accordance with CPSO's *Professional Obligations: Medical Records Documentation*, including that each entry in the medical record clearly conveys who made the entry and performed the act[6];
    b. It is clear who the authorizing physician(s) are; and
    c. Verbal direct orders are documented in the patient's medical record by the recipient of the direct order and are reviewed or confirmed at the earliest opportunity by the delegating physician.

Glossary

Controlled Acts: Controlled acts are specified in section 27 (2) of the *Regulated Health Professions Act, 1991.* These acts may only be performed by authorized regulated health professionals or through delegation under appropriate circumstances.

[5] It is acceptable for physicians working at institutions with multiple directives to receive copies of each directive and sign one statement indicating that they have read and agreed with all the medical directives referred to therein. This can be done as part of the annual physician reappointment process.

[6] Where medical directives are implemented, the name and number of the directive may be included in the medical record.

Delegation: Delegation allows a regulated health professional (e.g., a physician) who is authorized to perform a controlled act to temporarily grant that authority to another individual(s) (whether regulated or unregulated) who is not legally authorized to perform the act independently. Delegation does **not** include:

- Assignments of tasks that do not involve controlled acts (e.g., taking a patient's history, obtaining informed consent to treatment, taking vitals, etc.).
- Controlled acts that other regulated health care professionals are authorized to perform.
- Controlled acts performed by "residents" or "fellows".
- Controlled acts performed under one of the exceptional circumstances listed under section 29(1) of the *Regulated Health Professions Act, 1991*. For example:
    - When providing first aid or temporary assistance in an emergency; or
    - When training to become a member of a health profession and the act is within the scope of practice of that profession and is done under the supervision or direction of a member of the profession (e.g., medical students).

Direct Order: Direct orders are written or verbal instructions from a physician to another individual or group of individuals (regulated or unregulated) authorizing them to carry out a specific treatment, procedure, or intervention for a specific patient, at a specific time.

Medical Directive: Medical directives are written orders by physician(s) to another individual or group of individuals (regulated or unregulated) that pertain to any patient who meets the criteria set out in the medical directive. Medical directives provide the authority to carry out the treatments, procedures, or other interventions that are specified in the directive, provided that certain conditions and circumstances exist.

Board Motion

Motion Title:	Revised Professional Obligations: *Delegation of Controlled Acts*
Date of Meeting:	May 28, 2026

It is moved by_____, and seconded by_____, that:

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario approves the revised College document *Professional Obligations: Delegation of Controlled Acts,* (a copy of which forms Appendix " " to the minutes of this meeting).

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

Board of Directors Briefing Note

MAY 2026

Title:	Targeted Amendments to *Professional Obligations: Prescribing Drugs* (For Decision)
Main Contacts:	Anil Chopra, Associate Registrar Cameo Allan, Director, Policy & Governance Rachel Bernstein, Senior Policy & Governance Analyst Mike Fontaine, Senior Policy & Governance Analyst
Attachment:	**Appendix A:** Draft Amendments to *Professional Obligations: Prescribing Drugs*
Question for the Board:	Does the Board of Directors approve the revised draft *Professional Obligations: Prescribing Drugs*?

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- Amendments to the *Professional Obligations: Prescribing Drugs* (**Appendix A**) are proposed to address concerns related to safer supply prescribing. The Board is provided with an overview of the key changes and is asked whether it approves the revised draft.
- Clarifying professional obligations for physicians who use safe supply prescribing practices helps ensure patient safety and serves CPSO's public interest mandate.

Current Status & Analysis

- In early 2026, CPSO updated its *Prescribing Drugs: Advice to the Profession* document to clarify the risks related to safer supply prescribing and when such practices are appropriate.
- Despite these updates and clarifications, CPSO has continued to hear from key stakeholders, including Addiction Medicine Canada and Public Health Ontario, about the harms of inappropriate safer supply prescribing practices in Ontario generally, as well as the risks presented by the substandard approach to safer supply prescribing in pharmacy-run virtual clinics.
- In response, amendments have been made to the *Professional Obligations: Prescribing Drugs* document setting out expectations related to safer supply prescribing. Specifically, the draft sets out that:
    - Prior to prescribing opiates for safer supply, physicians must assess patients in person and must offer patients opioid agonist therapy (OAT).
    - When prescribing opiates for safer supply on an ongoing basis, physicians must assess patients in person every three months.
- As safer supply prescribing is a complex and controversial space, the draft does not and cannot address all the issues and risks inherent in it. However, the proposed amendments represent a balanced approach intended to ensure that safer supply is prescribed in a safe and appropriate manner.
    - These targeted amendments are also intended to serve as an interim measure to address issues relating to safer supply prescribing until CPSO's new *Professional Obligations* are approved, at which time, fulsome direction on appropriate safer supply prescribing will be provided in a dedicated *Guidance for the Profession* document.
- CPSO has conducted targeted consultations on these amendments and has received support from key stakeholders, including from partners at OCP and leadership at Public Health Ontario and CAMH.
- Given the risks of the safer supply prescribing space and the importance of providing clear expectations related to safer supply prescribing, the proposed amendments will not be released for further public consultation.

PROFESSIONAL OBLIGATIONS: PRESCRIBING DRUGS

Approved by Council: November 2000
Reviewed and Updated: November 2001, February 2002, November 2007, December 2012, February 2016, September 2016, September 2017, December 2019

Companion Resource:

- Advice to the Profession
- Patch-for-Patch Fentanyl Return Program: Fact Sheet

Policies of the College of Physicians and Surgeons of Ontario (CPSO) set out expectations for the professional conduct of physicians and physician assistants ("Registrants") practising in Ontario. Together with *Essentials of Medical Professionalism* and relevant legislation and case law, they will be used by CPSO and its Committees when considering a Registrant's practice or conduct.

Within policies, the terms 'must' and 'advised' are used to articulate CPSO's expectations. When 'advised' is used, it indicates that Registrants can use reasonable discretion when applying this expectation to practice.

Additional information, general advice, and/or best practices can be found in companion resources, such as *Advice to the Profession* documents.

Policy

1. Physicians **must** comply with the requirements for prescribing that are set out in this policy, as well those contained in any other relevant CPSO policies[1] and legislation[2].

Before Prescribing

2. Physicians **must** only prescribe a drug if they have the knowledge, skill, and judgment to do so safely and effectively.[3]
3. Before prescribing a drug, physicians **must**:
    a. undertake an appropriate clinical assessment of the patient (limited exceptions are set out in provisions 4 and 5 of this policy);[4]
    b. make a diagnosis or differential diagnosis and/or have a clinical indication based on the clinical assessment and any other relevant information;
    c. consider the risks and benefits of prescribing the chosen drug, including the combined risks and benefits when prescribing multiple drugs and the risks and benefits when providing long-term prescriptions; and
    d. obtain valid consent.[5]

CPSO is aware that some patients face financial difficulties that limit their ability to afford the drugs prescribed to them. For more information about prescribing drugs in a way that reflects the patient's ability to pay, please see the CPSO's *Advice to the Profession: Prescribing Drugs* document.

Relying on an Assessment Undertaken by Someone Else / Prescribing with no Prior Assessment

4. Physicians are permitted to prescribe on the basis of an assessment conducted by someone else.[6] When doing so, physicians **must**:
    a. have reasonable grounds to believe that the person who conducted the assessment had the appropriate knowledge, skill, and judgment to do so;[7] and
    b. evaluate the assessment and judge it to be appropriate.
5. If no prior assessment of the patient has been undertaken, physicians **must** only prescribe:
    a. for the sexual partner of a patient with a sexually transmitted infection who would not otherwise receive treatment and where there is a risk of further transmission;
    b. prophylaxis as part of a public health program operated under the authority of a Medical Officer of Health; and/or
    c. post-exposure prophylaxis for a health-care professional following potential exposure to a blood borne virus.

Content of Prescriptions

6. Physicians **must** ensure that written prescriptions are legible.
7. Physicians **must** ensure that the following information is included on every written or electronic prescription:
    a. the prescribing physician's printed name, signature[8] (or electronic signature), and CPSO registration number;
    b. the prescribing physician's practice address;
    c. the patient's name;
    d. the name of the drug;
    e. the drug strength and quantity;
    f. the directions for use;
    g. the full date the prescription was issued (day, month, and year);
    h. refill instructions, if any;
    i. if the prescription is for a monitored drug[9], an identifying number for the patient[10] (unless certain conditions set out in regulation are met)[11];
    j. if the prescription is for a fentanyl patch, additional requirements apply (these are set out in provision 36 and 37 of this policy); and
    k. any additional information required by law.
8. Physicians **must** use their professional judgment to determine whether it is necessary to include any additional information on the prescription (g., the patient's weight where this information would affect dosage or the patient's date of birth where this information would assist in confirming the patient's identity).

Authorizing and Transmitting Prescriptions

9. When providing prescriptions, physicians **must** authorize each prescription in one of three ways: with a written signature, electronically, or verbally[12].
    a. When authorizing prescriptions electronically, physicians **must** authorize the prescription themselves. Physicians **must not** permit other members of staff to authorize a prescription unless there is a direct order or medical directive in place, and if so, there **must** be a mechanism within the system to identify who authorized the prescription and under what authority.
10. Regardless of the method of transmission, physicians **must** ensure that patient privacy and confidentiality are protected.[13]

Duplicate Prescriptions

11. Physicians **must not** create duplicate copies of a prescription except for the purposes of retaining a copy in the patient's medical record or to replace a lost or damaged prescription.
12. If physicians wish to provide a copy of the prescription to their patients for information purposes, physicians **must** provide this information in a format that does not resemble a prescription (e.g. a written summary).

Respecting Patient Choice When Choosing a Pharmacy

13. Physicians **must** respect the patient's choice of pharmacy.
14. Physicians **must not** attempt to influence the patient's choice of pharmacy unless doing so is in the patient's best interest and does not create a conflict of interest for the physician.

Communicating with Pharmacists

15. Physicians **must** respond in a timely manner when contacted by a pharmacist or other health-care provider involved in the care of a patient. The timeliness of the communication will depend on a variety of factors, including the degree to which a delay may impact patient safety.

Documentation

16. In addition to complying with the general requirements for medical records[14], physicians **must** specifically document all relevant information regarding the drugs they prescribe. Physicians **must** do this by either retaining a copy of the prescription in the patient's medical record or by specifically documenting the information contained in the prescription (as set out in provision 7, a-k of this policy).
17. Physicians **must** also document the type of prescription it is (e.g. verbal, handwritten, or electronic) and comply with any applicable requirements for the documentation of patient consent, as set out in CPSO's *Consent to Treatment* policy.

Monitoring Drug Therapy

18. Physicians **must** ensure that appropriate monitoring protocols are in place as-needed to identify emerging risks or complications arising from the drugs they prescribe.
19. Physicians **must** inform patients of:
    a. the follow-up care required to monitor whether changes to the prescription are necessary; and
    b. the patient's role in safe medication use and monitoring effectiveness.
20. If patients do not comply with an agreed-upon plan for prescription monitoring, physicians **must** consider whether continued prescribing is safe and appropriate by weighing the risks of continuing prescribing against the risks of discontinuing prescribing.
21. If, in the physician's judgment, drug therapy is not effective or the risks outweigh the benefits, physicians **must** consider discontinuing the prescription.[15]
22. Whenever possible, physicians **must** only discontinue prescribing following discussion with the patient.

Prescription Refills (also known as Repeats or Renewals)

23. Physicians **must** review all requests to refill a prescription and authorize any refills provided unless these tasks are delegated to staff[16] or the person authorizing the refill is a regulated health professional with the authority to prescribe.
24. Physicians **must** ensure that all requests for refills and all authorized refills are documented in the patient's medical record.
25. Physicians **must** ensure that procedures are in place to monitor the ongoing appropriateness of the drug when prescribing refills (e.g., by conducting periodic re-assessments).
26. Physicians **must not** adopt blanket "no refill" policies.[17] While some physicians may rarely, if ever, write prescriptions with refills, physicians **must** decide whether or not to prescribe refills on a case-by-case basis, with consideration for the circumstances of each patient.

Redistributing Returned Drugs

27. Because the integrity of the drugs cannot be ensured, physicians **must not** redistribute drugs that have been returned by a patient.
28. Physicians **must** dispose of returned drugs in a safe and secure manner.[18]

Drugs That Have Not Been Approved for Use in Canada ('Unapproved Drugs')

29. Physicians **must not** prescribe drugs that have not been approved for use in Canada (i.e., drugs for which Health Canada has not issued a Notice of Compliance) except in the limited circumstances permitted by Health Canada.[19]

Distributing Drugs without a Prescription (e.g. Drug Samples)

30. When providing drugs to patients without a formal prescription[20] (e.g. drug samples), physicians **must** continue to meet all of the relevant requirements that apply to prescribing and

dispensing drugs generally[21], including those related to patient assessment, documentation, and prescription monitoring.

31. When providing drugs to patients without a prescription, physicians **must** ensure that no form of material gain is obtained for the physician or for the practice with which they are associated (this includes selling or trading).

Narcotics and Controlled Substances

Narcotics and controlled substances[22] can help support the safe, effective, and compassionate treatment of many conditions, including acute or chronic pain and addiction. When prescribing these drugs; however, special consideration is necessary given that they are susceptible to diversion, misuse, and/or abuse, and many carry a risk of dependence and overdose.

Before Prescribing Narcotics and Controlled Substances

32. Before initiating a prescription for a narcotic or controlled substance (or continuing a prescription initiated by another prescriber), physicians **must**:
    a. consider whether the narcotic or controlled substance is the most appropriate choice for the patient;
    b. if prescribing opioids for chronic pain, physicians **must** document in the patient's medical record that there are no appropriate or reasonably available alternatives;
    c. consider the potential risks associated with prescribing, and take reasonable steps to mitigate those risks, consistent with any relevant practice standards, quality standards, and clinical practice guidelines;[23]
        i. Where these do not exist (e.g., in areas of medicine that are less developed), physicians **must** consider any available indirect evidence, clinical trials, evidence-based research or consensus recommendations, and general best practices;
    d. review any previous interventions the patient has undergone and develop a comprehensive treatment plan that includes:
        i. realistic treatment goals;
        ii. a plan for discontinuing prescribing should the risks outweigh the benefits;
        iii. a plan for minimizing risks and unintended consequences (e.g. diversion); and
        iv. a plan for managing withdrawal, where applicable;
    e. take reasonable steps to review the patient's prescription history as it relates to narcotics and controlled substances (e.g., by contacting the patient's other treating physicians or by reviewing electronic sources of information regarding the patient's prescription history, where available[24]); and
    f. obtain valid consent as required by applicable legislation[25] and the CPSO's *Consent to Treatment* policy;
        i. when prescribing narcotics and controlled substances, physicians **must** inform patients of the risks and harms associated with the drug being prescribed, including any risk of dependence, addiction, withdrawal, diversion, and overdose.

When Prescribing Narcotics and Controlled Substances

33. When prescribing narcotics or controlled substances (or continuing a prescription initiated by another prescriber) physicians **must**:
    a. meet the general requirements for prescribing that are set out in this policy, as well as any other relevant policies and/or legislation;
    b. consider any relevant practice standards, quality standards, and clinical practice guidelines, and apply them as appropriate;
        i. where these resources do not exist (e.g., in areas of medicine that are less developed), physicians **must** consider any available indirect evidence, clinical trials, evidence-based research or consensus recommendations, and general best practices;[26] and
    c. inform patients of how to safely secure, store, and dispose of any unused medication (especially in circumstances where locked storage is considered critical, such as prescription opioids and methadone).

Tapering and Discontinuing Narcotics and Controlled Substances

34. Physicians **must not** taper patients inappropriately or arbitrarily. Physicians are reminded that it is not always possible or appropriate to taper below a specific dose, nor is it usually appropriate to suddenly or rapidly taper prescriptions.
35. When tapering or discontinuing narcotics and controlled substances, physicians **must**:
    a. proceed with consideration for the safety and well-being of the patient;
    b. consider and apply, as appropriate, relevant practice standards, quality standards, and clinical practice guidelines;[27]
    c. explain to the patient the rationale for tapering or discontinuation, and provide an opportunity for discussion;
    d. discuss a strategy to treat withdrawal symptoms, where applicable;
    e. whenever possible, make decisions with respect to tapering or discontinuation in collaboration with the patient; and
    f. carefully document decision-making and any discussions with the patient.

Safer Supply Prescribing

36. Before prescribing narcotics for safer supply (or continuing a prescription initiated by another prescriber), physicians **must** perform an in-person comprehensive clinical assessment themselves.
37. Physicians **must** offer patients opioid agonist therapy prior to prescribing narcotics for safer supply.
38. When prescribing narcotics for safer supply on an ongoing basis, physicians **must** perform an in-person comprehensive clinical assessment themselves at least once every three months.

Prescribing Fentanyl Patches

39. When prescribing fentanyl patches, physicians **must** include the following additional information on every prescription:[28]
    a. the name and address of the pharmacy where the patient has chosen to fill the prescription; and

b. a notation that it is the patient's first prescription for fentanyl patches when the following conditions are met: 1) the physician has not previously prescribed fentanyl patches to that patient, and 2) the physician is reasonably satisfied[29] that the patient has not previously obtained a prescription for fentanyl from another prescriber.

40. Physicians **must** also notify the pharmacy directly. Notification is automatically achieved if the prescription is faxed directly to the pharmacy; however, if the prescription is provided to the patient directly then physicians **must** notify the pharmacy separately (e.g. via telephone).

"No Narcotics" Prescribing Policies

While some physicians may rarely, if ever, prescribe narcotics or controlled substances in practice[30], arbitrarily refusing to prescribe these drugs without consideration for the circumstances of each patient may lead to inadequate patient care.

41. Unless the prescribing of narcotics and controlled substances falls outside of the physician's scope of practice or clinical competence[31], or the physician has a restriction imposed by CPSO prohibiting prescribing, physicians:
    a. **must not** adopt a blanket policy[32] refusing to prescribe narcotics and controlled substances, and
    b. **must** make prescribing decisions on a case-by-case basis with consideration for each patient.

Reporting the Loss or Theft of Narcotics or Controlled Substances

42. Physicians **must** report the loss or theft of narcotics and/or controlled substances from their possession to the Office of Controlled Substances, Federal Minister of Health[33], within 10 days.[34]

Drug Storage

43. Where physicians stock narcotics and controlled substances, they **must** be securely and appropriately stored in the office to prevent theft/loss.

Endnotes

1. Other relevant policies include (among others): *Protecting Personal Health Information*, *Consent to Treatment*, *Medical Records Management*, and *Virtual Care*.
2. Relevant legislation includes, but may not be limited to: the *Food and Drugs Act*, R.S.C, 1985, c. F-27 (hereinafter *FDA*); the *Controlled Drugs and Substances Act*, S.C. 1996, c. 19 (hereinafter *CDSA*); the *Narcotics Safety and Awareness Act*, 2010, S.O. 2010, c. 22 (hereinafter *NSAA*); and the *Drug and Pharmacies Regulation Act*, R.S.O.1990, c. H.4 (hereinafter *DPRA*).
3. Sections 2(1)(c), 2(5), O. Reg. 865/93, Registration, enacted under the Medicine Act, 1991, S.O. 1991, c.30; *Ensuring Competence: Changing Scope of Practice and/or Re-entering Practice* policy; CPSO's *Essentials of Medical Professionalism*.

4. An appropriate clinical assessment includes an appropriate patient history as well as any other necessary examinations or investigations.
5. For more information on consent, please refer to CPSO's *Consent to Treatment* policy.
6. The prescribing physician is ultimately responsible for how they use the assessment information, regardless of who conducted the assessment.
7. In most circumstances, this will require that the physician know the person conducting the assessment and be aware of their qualifications and training. In some limited circumstances, such as large health institutional settings, the physician may be able to rely upon knowledge of the institution's practices to satisfy him or herself that the person conducting the assessment has the appropriate knowledge, skill, and judgment.
8. Signatures must be authentic and unaltered. Electronic signatures may be acceptable if they meet the requirements of the Ontario College of Pharmacists. For more information, see the Ontario College of Pharmacists' website: http://www.ocpinfo.com/regulations-standards/policies-guidelines/unique-identifiers/.
9. See Section 2 of the *NSAA* for the definition of "monitored drug." For a complete list of monitored drugs, see the Ministry of Health and Long-Term Care's website at: https://www.ontario.ca/page/narcotics-monitoring-system.
10. For example, a Health Card number. See the full list of approved forms of identification here: https://www.ontario.ca/page/acceptable-identity-documents.
11. See Sections 3 and 6 of the *General*, O. Reg., 381/11, enacted under the *NSAA*.
12. There are some limitations on the use of verbal prescriptions (for example, narcotics cannot be authorized verbally). Physicians can contact the pharmacist if they are uncertain about whether a particular prescription is permitted. The Ontario College of Pharmacists (OCP) created a summary of federal and provincial laws governing prescription requirements which can be found here: https://www.ocpinfo.com/wp-content/uploads/2019/05/Prescription-Regulation-Summary-Chart-Summary-of-Laws.pdf.
13. Obligations with respect to the security of personal health information are set out in Sections 12 and 13 of *PHIPA*. For more information on the security of faxed prescriptions, see the Information and Privacy Commissioner of Ontario's "Guidelines on Facsimile Transmission Security".
14. Sections 18-21 of the *Medicine Act, General Regulation*. For full details of the requirements concerning medical records, see CPSO's *Medical Records Management* policy.
15. Specific expectations for discontinuing narcotics and controlled substances are set out in provisions 34 – 35 of this policy.
16. If physicians are delegating this responsibility to staff, they **must** do so in accordance with CPSO's *Delegation of Controlled Acts* policy.
17. A blanket "no-refill policy" means that a physician will not authorize refills for any patient, for any drug, in any circumstances. A blanket no-refill policy is an arbitrary, inflexible position that prevents physicians from exercising independent clinical judgment that takes into account the circumstances of the individual patient. This approach is not consistent with patient-centered care and has no clinical basis.
18. For more information about the safe disposal of drugs, please see CPSO's *Advice to the Profession: Prescribing Drugs* document.
19. For more information, see Health Canada's Notice of Compliance webpage: https://www.canada.ca/en/health-canada/services/drugs-health-products/drug-products/notice-compliance/database.html. There are two circumstances when access to an unapproved drug can be obtained for patient use: the first is when drugs have been authorized

by Health Canada for research purposes as part of a clinical trial and the second is when drugs have been authorized under Health Canada's Special Access Programme.

20. Small amounts of drugs are sometimes provided to patients without a formal prescription for the immediate treatment of acute symptoms or to evaluate the clinical effectiveness of the treatment.
21. For more information about dispensing, see CPSO's *Dispensing Drugs* policy.
22. For the purposes of this policy, "Narcotics and Controlled Substances" includes Narcotic Drugs, Narcotics Preparations, and Benzodiazepines and Other Targeted Substances as defined in the Regulations made under the *CDSA,* Controlled Drugs as defined in the Regulations made under the *FDA*, and Monitored Drugs as defined in the *NSAA*. Examples include narcotic analgesics (e.g. Tylenol 3 and OxyNEO), methadone, and non-narcotic controlled drugs such as methylphenidate (e.g. Ritalin), benzodiazepines (e.g. Valium), and barbiturates (e.g. phenobarbital).
23. With respect to the prescribing of opioids for chronic non-cancer pain, relevant guidelines and standards include the 2017 Canadian Guideline for Opioids for Chronic Non-Cancer Pain, the Centers for Disease Control and Prevention Guideline for Prescribing Opioids for Chronic Pain, and any applicable Quality Standards developed by Health Quality Ontario. Relevant guidelines for the clinical management of opioid use disorder include, among others: the CRISM National Guideline for the Clinical Management of Opioid Use Disorder, the British Columbia Centre for Substance Use: A Guideline for the Management of Opioids Use Disorder, and National Guidelines on the Treatment of Opioid Use Disorder.
24. For more information about accessing patient's electronic prescription histories, please see CPSO's companion *Advice to the Profession: Prescribing Drugs* document.
25. Applicable legislation includes the *Health Care Consent Act, 1996* (HCCA).
26. With respect to the prescribing of opioids for chronic non-cancer pain, relevant guidelines and standards include the 2017 Canadian Guideline for Opioids for Chronic Non-Cancer Pain, the Centers for Disease Control and Prevention Guideline for Prescribing Opioids for Chronic Pain, and any applicable Quality Standards developed by Health Quality Ontario. Relevant guidelines for the clinical management of opioid use disorder include the CRISM National Guideline for the Clinical Management of Opioid Use Disorder.
27. With respect to the prescribing of opioids for chronic non-cancer pain, relevant guidelines and standards include the 2017 Canadian Guideline for Opioids for Chronic Non-Cancer Pain, the Centers for Disease Control and Prevention Guideline for Prescribing Opioids for Chronic Pain, and any applicable Quality Standards developed by Health Quality Ontario. Relevant guidelines for the clinical management of opioid use disorder include the CRISM National Guideline for the Clinical Management of Opioid Use Disorder.
28. *Safeguarding our Communities Act, 2015*. Physicians can find more information about their obligations under the Act in CPSO's "Patch-for-Patch Fentanyl Return Program: Fact Sheet", which is a companion to CPSO's *Prescribing Drugs* policy.
29. A physician may be reasonably satisfied based on his or her discussions with the patient as well as any other information available to the physician.
30. For example, because the physician practices in an emergency room setting and feels unable to provide necessary follow-up care and monitoring.
31. Physicians with primary care practices are reminded that given their broad scope of practice, there are few occasions where scope of practice would be an appropriate ground to refuse to prescribe all narcotics and controlled substances.
32. A blanket "no prescribing" policy means that a physician will not prescribe narcotics or controlled substances for any patient in any circumstances. A blanket "no-prescribing" policy

is an arbitrary, inflexible position that prevents physicians from exercising independent clinical judgment that takes into account the circumstances of the individual patient.

33. https://www.canada.ca/en/health-canada/corporate/contact-us/office-controlled-substances.html
34. Section 55(g) of the *CDSA*, *Narcotic Control Regulations*; Sections 7(1) and 61(2) of the *Benzodiazepines and Other Targeted Substances Regulations*, S.O.R./2000-217, enacted under the *CDSA*. These requirements are also set out in CPSO's *Guide to Legal Reporting Requirements*.

Board Motion

Motion Title:	Revised Professional Obligations: *Prescribing Drugs*
Date of Meeting:	May 28, 2026

It is moved by_____, and seconded by_____, that:

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario approves the revised College document *Professional Obligations: Prescribing Drugs*, formerly referred to as "*Prescribing Drugs"* Policy, (a copy of which forms Appendix " " to the minutes of this meeting).

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

Board of Directors Briefing Note

MAY 2026

Title:	Draft Policy for Approval to Circulate: *Provisional Certificate of Registration for Physicians Certified in Approved Jurisdictions* (For Decision)
Main Contacts:	Samantha Tulipano, Director, Registration & Membership Clara Lau, Manager, Registration & Membership Mike Fontaine, Senior Policy & Governance Analyst
Attachment:	**Appendix A:** Draft *Provisional Certificate of Registration for Physicians Certified in Approved Jurisdictions* policy
Question for the Board:	Does the Board of Directors approve the draft policy for circulation?

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- A draft *Provisional Certificate of Registration for Physicians Certified in Approved Jurisdictions* policy (**Appendix A**) has been developed, and the Board is asked whether the draft can be approved for circulation. The draft policy establishes an alternative route to independent licensure for internationally trained physicians who lack certification from the Royal College of Physicians and Surgeons of Canada (RCPSC).
- Removing barriers to licensure and exploring new pathways to registration for qualified physicians aligns with CPSO's commitment to right-touch regulation.

Current Status & Analysis

- Under O.Reg. 865/93: Registration, applicants for a certificate of registration authorizing independent practice are required to obtain certification through the Royal College of Physicians and Surgeons of Canada or College of Family Physicians of Canada.
- However, RCPSC maintains a list of international jurisdictions in which medical training in certain specialties has been deemed substantially equivalent to RCPSC's specialty training requirements.
    - Not all specialties or programs in each jurisdiction are recognized by RCPSC, and the dates of acceptable training vary for the approved specialties or programs in each jurisdiction.
- Under the terms of the draft policy, physicians who were trained and certified by an acceptable certifying body in an approved international jurisdiction may be issued a provisional practice certificate without RCPSC certification.
- The draft policy specifies that the organization which recognized the applicant as a medical specialist did so using standards similar to those of RCPSC.
- The international jurisdictions set out in the draft policy include Australia, New Zealand, Hong Kong, Singapore, South Africa, Switzerland, the United Kingdom, and Ireland.
    - While it is based on RCPSC's list of approved jurisdictions, the table of approved jurisdictions set out in the draft policy also includes the United States, but it points U.S.-trained physicians to CPSO's *Alternative Pathways* policy. The intention is to ensure that U.S.-trained physicians are aware that there are routes to registration (including to independent practice) specifically for them.
- Should the Board approve the draft policy, it will be circulated for notice in accordance with Section 22.21 of the *Health Professions Procedural Code* (the Code).
- Additionally, pending direction from the Board, the final policy will be brought to the Executive Committee for final approval (subject to feedback received) pursuant to the Committee's authority under Section 12 of the Code and Section 9.2.1 of the CPSO By-laws.

PROVISIONAL CERTIFICATE OF REGISTRATION FOR PHYSICIANS CERTIFIED IN APPROVED JURISDICTIONS

Recognising the substantial equivalence of credentials from approved jurisdictions, CPSO may issue a provisional certificate of registration without Royal College of Physicians and Surgeons of Canada (RCPSC) certification to internationally-trained physicians who have:

- a medical degree from an acceptable school;
- successfully completed specialty training and obtained certification as a specialist by a certifying body in an approved jurisdiction; and
- the organization which recognized the applicant as a medical specialist did so using standards that are substantially equivalent to the standards of the RCPSC.

In addition to the eligibility requirements above, you must satisfy the non-exemptible requirements set out in *Section 2(1)* of *Ontario Regulation 865/93* to be issued a certificate of registration.

Under this policy, physicians who have been trained and certified in an approved jurisdiction are not required to have completed RCPSC's certification exam to be issued a provisional certificate of registration.

Approved jurisdictions are those identified by RCPSC as approved jurisdictions, unless expressly excluded by CPSO. The jurisdictions currently approved for the purposes of this policy are set out in Appendix A, as amended from time to time.

Approved Jurisdictions

Country	Jurisdiction	Specialties and Subspecialties	Dates of Acceptable Training
Australia and New Zealand	The Australian and New Zealand College of Anaesthetists	Anesthesia *Anesthesia training done from 1985 to 1992 completed under the auspices of the Faculty of Anaesthetists of the Royal Australasian College of Surgeons is acceptable.*	1992 to present
	The Australasian College for Emergency Medicine (ACEM)	Emergency Medicine	1993 to present
	Australasian College of Dermatologists	Dermatology	2000 to present
	Australasian Faculty of Rehabilitation Medicine	Physical Medicine and Rehabilitation	2000 to present
	Australasian Faculty of Occupational Medicine	Occupational Medicine	2000 to present
	Australian Faculty of Public Health Medicine	Community Medicine (Public Health and Preventive Medicine)	2000 to present
	Royal College of Pathologists of Australia	Anatomical Pathology, General Pathology	2000 to present
	Royal Australian and New Zealand College of Psychiatrists	Psychiatry	2000 to present

	The Royal Australian and New Zealand College of Obstetricians and Gynecologists (RANZCOG) *The Australian Medical Council*	Obstetrics and Gynecology Subspecialties of Obstetrics & Gynecology	1996 to present
	The Royal Australian and New Zealand College of Ophthalmologists	Ophthalmology	1995 to present
	The Royal Australasian College of Surgeons *The Australian Medical Council*	**Specialties:** Cardiac Surgery (Cardiothoracic Surgery), General Surgery, Neurosurgery, Orthopedic Surgery, Otolaryngology, Plastic Surgery, Urology **Subspecialties:** Pediatric General Surgery, Vascular Surgery, Thoracic Surgery (Cardiothoracic Surgery)	1985 to present
	The Royal Australian and New Zealand College of Radiologists	Diagnostic Radiology, Radiation Oncology	1975 to present
	The Royal Australian College of Physicians *The Australian Medical Council*	**Specialties** <u>Adult Internal Medicine:</u> Internal Medicine (General Medicine), Medical Genetics (Clinical Genetics), Neurology, Nuclear Medicine <u>Pediatrics:</u> Hematological Pathology (Clinical Hematology & Oncology), Pediatrics, Medical Genetics (Clinical Genetics), Neurology, Nuclear Medicine, Physical Medicine & Rehabilitation (Rehabilitation Medicine)	1990 to present

		Subspecialties: <u>Adult Internal Medicine:</u> Cardiology, Clinical Immunology & Allergy (Immunology & Allergy), Clinical Pharmacology, Critical Care Medicine (Intensive Care Medicine), Endocrinology & Metabolism (Endocrinology), Gastroenterology (Gastroenterology & Hepatology), Geriatric Medicine, Hematology, Infectious Diseases, Medical Oncology, Nephrology, Palliative Medicine, Respirology (Thoracic Medicine), Rheumatology <u>Pediatrics:</u> Cardiology, Pediatric Emergency Medicine, Clinical Immunology & Allergy (Immunology & Allergy), Critical Care Medicine (Intensive Care Medicine), Endocrinology & Metabolism (Endocrinology), Gastroenterology (Gastroenterology & Hepatology), Hematology, Infectious Diseases, Neonatal-Perinatal Medicine, Nephrology, Palliative Medicine, Respirology (Thoracic Medicine), Rheumatology	
Hong Kong	The Hong Kong Academy of Medicine The Hong Kong College of Anesthesiologists The Hong Kong College of Radiologists	Anesthesia, Diagnostic Radiology (Radiology), Nuclear Medicine, Radiation Oncology (Clinical Oncology), Community Medicine (Public Health and Preventive Medicine), Emergency Medicine, Obstetrics & Gynecology, Ophthalmology, Orthopaedic Surgery,	1994 to present

	Hong Kong College of Community Medicine Hong Kong College of Emergency Medicine Hong Kong College of Obstetrics and Gynaecologists College of Ophthalmologists of Hong Kong Hong Kong College of Orthopaedic Surgeons Hong Kong College of Otorhinolaryngologists Hong Kong College of Paediatricians Hong Kong College of Pathologists Hong Kong College of Physicians Hong Kong College of Psychiatrists College of Surgeons of Hong Kong	Otolaryngology, Pediatrics, Pathology, Psychiatry	
Singapore	The Academy of Medicine, Singapore The Division of Graduate Medical Studies The National University of Singapore	**Specialties:** Anaesthesia (Anesthesiology), Cardiac Surgery (Cardiothoracic Surgery), Community Medicine (Public Health & Preventive Medicine), Dermatology, Diagnostic Radiology, Emergency Medicine, General Surgery, Hematological Pathology (Pathology), Internal Medicine, Neurology, Neurosurgery, Nuclear Medicine, Obstetrics &	2000 to present

		Gynecology, Otolaryngology, Ophthalmology, Orthopaedic Surgery, Pediatrics, Physical Medicine and Rehabilitation (Rehabilitation Medicine), Plastic Surgery, Psychiatry, Urology **Subspecialties:** Medical Oncology, Occupational Medicine, Thoracic Surgery, Cardiology, Endocrinology and Metabolism (Endocrinology), Gastroenterology, Geriatric Medicine, Hematology, Infectious Diseases, Nephrology (Renal Medicine), Pediatric General Surgery (Pediatric Surgery), Respirology (Respiratory Medicine), Rheumatology	
South Africa	The Health Professions Council of South Africa The Colleges of Medicine of South Africa	**Specialties:** Anatomical Pathology, Anaesthesia (Anesthesiology), Cardiac Surgery (Cardiothoracic Surgery), Community Medicine (Public Health & Preventive Medicine) (Community Health), Dermatology, Diagnostic Radiology (Radiology), General Pathology (Clinical Pathology), General Surgery, Hematological Pathology, Internal Medicine (Physicians), Medical Genetics, Medical Microbiology (Microbiological Pathology), Neurology, Neurosurgery, Nuclear Medicine, Obstetrics & Gynecology, Ophthalmology, Orthopaedic Surgery, Otolaryngology, Pediatrics, Plastic Surgery, Psychiatry, Radiation Oncology, Urology, Vascular Surgery **Subspecialties:** Thoracic	1974 to present

		Surgery, Cardiology, Critical Care Medicine, Hematology (Clinical Hematology), Developmental Pediatrics, Endocrinology and Metabolism (Endocrinology), Forensic Pathology, Gastroenterology, Geriatric Medicine, Medical Biochemistry (Chemical Pathology), Medical Oncology, Neonatology, Nephrology, Occupational Medicine, Pediatric General Surgery (Pediatric Surgery), Pediatric Neurology, Respirology (Respiratory Medicine), Rheumatology	

Switzerland	Swiss Medical Association	**Specialties:** Anaesthesia (Anesthesiology), Cardiac Surgery (Cardiothoracic Surgery), Dermatology, General Surgery, Hematological Pathology (Immunohematology), Internal Medicine, Nuclear Medicine (Radiology and Nuclear Medicine), Neurology, Neurosurgery, Obstetrics & Gynecology, Occupational medicine, Ophthalmology, Orthopaedic Surgery, Otolaryngology, Pathology, Pediatrics, Physical Medicine and Rehabilitation, Plastic Surgery, Psychiatry, Urology **Subspecialties:** Thoracic Surgery, Cardiology, Clinical Immunology and Allergy, Clinical Pharmacology, Critical Care Medicine (Intensive Care Medicine), Endocrinology and Metabolism (Endocrinology), Forensic Pathology (Forensic Medicine), Gastroenterology, Hematology, Nephrology, Pediatric General Surgery (Pediatric Surgery), Pediatric Neurology, Respirology, Rheumatology	2000 to present
United Kingdom and Ireland ***Edinburgh London Glasgow England***	The Royal College of Anaesthetists (UK)	Anesthesia	1990 to present
	The College of Anaesthetists Royal College of Surgeons of Ireland (R.C.S.I)	Anesthesia	1996 to present
	Joint Committee on Higher Training in Accident & Emergency Medicine	Emergency Medicine	1993 to present

	Faculty of Accident & Emergency Medicine (UK) / The Royal College of Emergency Medicine (RCEM)		
	The Royal College of Obstetricians and Gynaecologists (UK)	**Specialties:** Obstetrics & Gynecology **Subspecialties:** Gynecologic Oncology, Gynecologic Reproductive Endocrinology & Infertility (Reproductive Medicine), Maternal-Fetal Medicine	1984 to present
	The Royal College of Ophthalmologists (UK)	Ophthalmology Prior to 1988 Ophthalmology was a specialty recognized by: • The Royal College of Surgeons in Edinburgh • The Royal College of Surgeons of England • The Royal College of Physicians and Surgeons of Glasgow The Royal College of Surgeons of Ireland	1988 to present
	The Royal College of Paediatrics and Child Health (UK)	**Specialties:** Pediatrics **Subspecialties:** Neonatal Medicine, Pediatric Endocrinology, Pediatric Gastroenterology, Pediatric Hematology/Oncology (Pediatric Oncology), Pediatric Infectious Diseases (Pediatric Infectious Disease and Immunology), Pediatric Nephrology, Pediatric Neurology, Pediatric Respirology (Pediatric Respiratory Medicine), Pediatric Rheumatology	1972 to present
	The Royal College of Pathologists (UK) Joint Committee on	Anatomical Pathology (Histopathology), Medical	1996 to present

	Higher Pathology Training (JCHPT)	Biochemistry (Chemical Pathology)	
	The Royal College of Physicians of Edinburgh The Royal College of Physicians of London The Royal College of Physicians and Surgeons of Glasgow *The Joint Committee on Higher Medical Training*	**Specialties:** Community Medicine (Public Health & Preventive Medicine), Dermatology, Hematological Pathology, Internal Medicine, Medical Genetics (Clinical Genetics), Medical Microbiology (Medical Microbiology and Virology and Infectious Diseases), Neurology, Nuclear Medicine, Physical Medicine and Rehabilitation (Rehabilitation Medicine) **Subspecialties:** Cardiology, Clinical Immunology and Allergy (Immunology or Allergy), Clinical Pharmacology (Clinical Pharmacology & Therapeutics), Endocrinology and Metabolism (Endocrinology & Diabetes Mellitus), Gastroenterology, Geriatric Medicine, Hematology, Infectious Diseases (Medical Microbiology and Virology and Infectious Diseases), Medical Oncology, Nephrology (Renal Medicine), Palliative Medicine, Pediatric Cardiology, Respirology (Respiratory Medicine), Rheumatology	1972 to present
	The Royal College of Physicians of Ireland *Irish Committee on Higher Medical Training*	**Specialties:** Dermatology, Internal Medicine, Neurology, Occupational Medicine, Pediatrics, Physical Medicine and Rehabilitation (Rehabilitation Medicine) **Subspecialties:** Cardiology, Clinical Pharmacology (Clinical Pharmacology & Therapeutic), Endocrinology &	1994 to present

		Metabolism (Endocrinology), Gastroenterology, Geriatric Medicine, Hematology, Nephrology, Palliative Medicine, Respirology (Respiratory Medicine), Rheumatology	
	The Royal College of Psychiatrists (UK)	Psychiatry	1975 to present
	The Royal College of Surgeons of Edinburgh The Royal College of Surgeons of England The Royal College of Physicians and Surgeons of Glasgow The Royal College of Surgeons of Ireland *The Scottish Royal Colleges' Board for the Recognition of Surgical Posts – Basic Surgical Training: The Hospital Recognition Cte (HRC)* *The Joint Committee on Higher Surgical Training*	Basic Surgical Training **Specialties:** Cardiac Surgery (Cardiothoracic Surgery), Diagnostic Radiology, General Surgery, Neurosurgery, Orthopedic Surgery (Trauma and Orthopedic Surgery), Otolaryngology, Plastic Surgery, Radiation Oncology, Urology **Subspecialties:** Thoracic Surgery (Cardiothoracic Surgery), Pediatric General Surgery	1976 to present
	The Royal College of Radiologists (UK)	Radiation Oncology (Clinical Oncology), Diagnostic Radiology (Clinical Radiology)	1975 to present
United States	Physicians trained and certified in the United States are advised to refer to CPSO's *Alternative Pathways to Registration for Physicians Trained in the United States*.		

Board Motion

Motion Title:	Draft Policy for Notice and Consultation: *Provisional Certificate of Registration for Physicians Certified in Approved Jurisdictions*
Date of Meeting:	May 29, 2026

It is moved by_____, and seconded by_____, that:

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario engages in the notice and consultation process in accordance with Section 22.21 of the *Health Professions Procedural Code* in respect of the draft policy, *Provisional Certificate of Registration for Physicians Certified in Approved Jurisdictions*, (a copy of which forms Appendix " " to the minutes of this meeting).

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

Board of Directors Briefing Note

MAY 2026

Title:	Draft Policy for Approval to Circulate: *Exemption from the Medical Council of Canada Qualifying Examinations* (For Decision)
Main Contacts:	Samantha Tulipano, Director, Registration & Membership Clara Lau, Manager, Registration & Membership Mike Fontaine, Senior Policy & Governance Analyst
Attachments:	**Appendix A:** Draft *Exemption from the Medical Council of Canada Qualifying Examinations* policy
Question for the Board:	Does the Board of Directors approve the draft policy for circulation?

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- A draft *Exemption from the Medical Council of Canada Qualifying Examination* policy (**Appendix A**) has been developed, and the Board is asked whether the draft can be approved for circulation. The draft policy provides for an exemption from the Medical Council of Canada's (MCC) qualifying examination.
- Removing barriers to licensure for qualified physicians aligns with CPSO's commitment to right-touch regulation.

Current Status & Analysis

- Under *O.Reg. 865/93: Registration*, applicants for a certificate of registration authorizing independent practice are required to hold Part 1 and 2 of the MCC's Qualifying Examination ("MCCQE1" and "MCCQE2").[1]
- MCCQE1 is a multiple-choice exam intended to assess the medical knowledge and clinical decision-making of students completing their medical degrees in Canada. It is typically administered at the end of medical school.
- At its meeting on March 5, 2026 the Board of Directors approved a draft policy to exempt internationally-trained physicians who are certified by the Royal College of Physicians and Surgeons of Canada (RCPSC) or the College of Family Physicians of Canada (CFPC) from challenging the MCCQE Part 1 or holding LMCC in order to be granted registration in Ontario.
- The policy has been amended to also remove these requirements for Canadian-trained physicians.
- While CPSO may not require these qualifications for licensure, they may still be required by medical schools and through the Canadian Resident Matching Service (CaRMS) for entry into postgraduate training programs.
- Physicians who have obtained certification from the RCPSC or CFPC, who have received Subspecialist Affiliate status, or who have successfully completed specialty training and obtained certification as a specialist by a certifying body in an approved jurisdiction may be issued a provisional certificate of registration.
- Physicians who have obtained certification from the RCPSC or CFPC and hold the LMCC may be issued a certificate of registration authorizing independent practice.
- Should the Board approve the draft policy, it will be circulated for notice in accordance with Section 22.21 of the *Health Professions Procedural Code* (the Code).
- Additionally, pending direction from the Board, the final policy will be brought to the Executive Committee for final approval (subject to feedback received) pursuant to the Committee's authority under Section 12 of the Code and Section 9.2.1 of the CPSO By-laws.

[1] As of June 2021, MCCQE2 is no longer offered. CPSO's *Licentiate of the Medical Council of Canada (LMCC)* policy provides for an exemption for MCCQE2 for physicians who hold the Licentiate of the Medical Council of Canada (LMCC).

EXEMPTION FROM THE MEDICAL COUNCIL OF CANADA QUALIFYING EXAMINATIONS

The standards and qualifications for the issuance of a certificate of registration authorizing independent practice, set out in Section 3 of *Ontario Regulation 865/93*, stipulate that the applicant must have:

1. A degree in medicine;
2. Successfully completed Part 1 and Part 2 of the Medical Council of Canada Qualifying Examination;
3. Completed a clerkship at an accredited medical school in Canada; or one year of postgraduate medical education at an accredited medical school in Canada; or one year of active medical practice in Canada;
4. Certification by examination by the Royal College of Physicians and Surgeons of Canada (RCPSC) or the College of Family Physicians of Canada (CFPC); and

This policy provides an alternative to the requirement for the successful completion of the MCCQE or the Licentiate of the Medical Council of Canada (LMCC) Qualification.

The Registration Committee may direct the Registrar to issue a **provisional certificate of registration** to applicants who have:

- Obtained certification from the Royal College of Physicians and Surgeons of Canada (RCPSC) or the College of Family Physicians of Canada (CFPC); or
- Obtained Subspecialist Affiliate status from RCPSC; or
- Successfully completed specialty training **and** obtained certification as a specialist by a certifying body in an approved jurisdiction, as set out in the *Provisional Certificate of Registration for Physicians Certified in Approved Jurisdictions* policy; and
- Otherwise qualified for a certificate of registration as set out in Section 3 of *Ontario Regulation 865/93*.

The Registration Committee may direct the Registrar to issue a certificate of registration authorising **independent practice** to applicants who:

- Hold the LMCC; and
- Are otherwise qualified for a certificate of registration as set out in Section 3 of *Ontario Regulation 865/93*.

All applicants must satisfy the non-exemptible requirements set out in Section 2(1) of *Ontario Regulation 865/93*.

Board Motion

Motion Title:	Draft Revised Policy for Notice and Consultation: *Exemption from the Medical Council of Canada Qualifying Examinations*
Date of Meeting:	May 29, 2026

It is moved by_____, and seconded by_____, that:

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario engages in the notice and consultation process in accordance with Section 22.21 of the *Health Professions Procedural Code* in respect of the draft revised policy, *Exemption from the Medical Council of Canada Qualifying Examinations* (a copy of which forms Appendix " " to the minutes of this meeting).

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

Board of Directors Briefing Note

MAY 2026

Title:	Draft Policy for Approval to Circulate: *Specialist Recognition Criteria in Ontario* (For Decision)
Main Contacts:	Samantha Tulipano, Director, Registration & Membership Clara Lau, Manager, Registration & Membership Mike Fontaine, Senior Policy & Governance Analyst
Attachment:	**Appendix A:** Draft *Specialist Recognition Criteria in Ontario* policy
Question for the Board:	Does the Board of Directors approve the draft policy for circulation?

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- The Board is asked whether the draft *Specialist Recognition Criteria in Ontario* policy (**Appendix A**) can be approved for circulation. The policy has been revised to improve clarity and ease of understanding for physicians, stakeholders, and members of the public.
- Recognizing the specialist training and credentials of qualified physicians aligns with CPSO's commitment to right-touch regulation.

Current Status & Analysis

- On CPSO's *Specialist Recognition Criteria in Ontario* policy sets out the criteria that a physician must meet in order to be recognized as a specialist in Ontario.
- The current version of the policy is long and identifies every individual registration policy or pathway through which a physician may be recognized as a specialist by CPSO.
- The policy has been amended to reduce ambiguity by clearly setting out registration-based eligibility pathways in a single provision, rather than requiring readers to infer eligibility across multiple policies or regulatory provisions.
- While the underlying principles of the policy remain unchanged, the revised policy presents eligibility criteria in a more transparent manner by clearly linking specialist recognition to a physician's registration through a CPSO registration pathway broadly.
- Should the Board approve the proposed policy amendment, it will be circulated for notice in accordance with Section 22.21 of the Health Professions Procedural Code (the Code).
- Additionally, pending direction from the Board, the final policy will be brought to the Executive Committee for final approval (subject to feedback received) pursuant to the Committee's authority under Section 12 of the Code and Section 9.2.1 of the CPSO By-laws.

SPECIALIST RECOGNITION CRITERIA IN ONTARIO

Approved by Council: April 2005
Reviewed and Updated: November 2011, September 2022, April 2023, July 2023, February 2025

Purpose

In order to practise medicine in Ontario, an individual must hold a valid certificate of registration issued by the College. Specialty recognition is distinct from registration.

The *Ontario Regulation 114/94* provides that no member shall use a term, title or designation relating to a specialty or subspecialty of the profession in respect of their practice of the profession unless the member has been,

1. certified by the Royal College of Physicians and Surgeons of Canada (RCPSC) in a specialty or subspecialty of the profession to which the term, title or designation relates;
2. certified by the College of Family Physicians of Canada (CFPC) in a specialty or subspecialty of the profession to which the term, title or designation relates; or
3. formally recognized in writing by the College as specialist in the specialty or subspecialty of the profession to which the term, title or designation

This policy sets out the criteria that a physician must meet in order to be recognized as a specialist by the College of Physicians and Surgeons of Ontario.

Scope

This policy applies to individuals who have met the criteria for registration and have been issued a certificate of registration to practise medicine in Ontario, not including physicians holding postgraduate certificates of registration.

Under this policy, the College will recognize specialty titles only in areas for which specialties and sub-specialties are granted by the RCPSC and the CFPC.

This policy does not apply to physicians who hold certification by RCPSC or the CFPC who are requesting sub-specialist recognition at a time when the sub-specialty examination is available.

Specialist recognition granted under paragraph 3 above is tied to the physician's practice in Ontario and will automatically expire upon expiry of the physician's certificate of registration.

The determination as to which specialists should be paid as specialists under the Ontario Health Insurance Plan will be made by the Ministry of Health and Long-Term Care of Ontario.

Policy

A physician will be recognized by the College as a **specialist**, provided they:

1. hold specialist certification, obtained by examination, by the Collège des médecins du Québec; or
2. hold a certificate of registration in Ontario that has been issued pursuant to a CPSO registration policy; or
3. hold a certificate of registration that has been issued under the labour mobility provisions of the *Regulated Health Professions Act, 1991*, pursuant to the Canadian Free Trade Agreement, and have:
    a. practised medicine for at least five years in another Canadian jurisdiction; and
    b. been formally recognized as a specialist for at least five years in another Canadian jurisdiction.

Board Motion

Motion Title:	Draft Revised Policy for Notice and Consultation: *Specialist Recognition Criteria in Ontario*
Date of Meeting:	May 29, 2026

It is moved by_____, and seconded by_____, that:

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario engages in the notice and consultation process in accordance with Section 22.21 of the *Health Professions Procedural Code* in respect of the draft revised policy, *Specialist Recognition Criteria in Ontario* (a copy of which forms Appendix " " to the minutes of this meeting).

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.

Board of Directors Briefing Note

MAY 2026

Title:	Policy KPI: Proposed Draft *Professional Obligations* (For Discussion)
Main Contacts:	Anil Chopra, Associate Registrar Cameo Allan, Director, Policy & Governance
Attachments:	**Appendix A:** Draft *Medical Professionalism Obligations* **Appendix B**: Draft *Practice Management Obligations* **Appendix C**: Draft *Clinical Care Obligations* **Appendix D**: Draft *Physician Assistants' Obligations* **Appendix E:** Example *Guidance for the Profession: Where Care Conflicts with Conscience or Religious Beliefs* **Appendix F:** Example *Guidance for the Profession: Physician-Patient Relationships*
Questions for the Board:	Does the Board of Directors have any feedback on (1) the proposed new approach to setting out expectations for registrants, and (2) the draft *Professional Obligations* documents?

Purpose, Public Interest Mandate & Relevance to Strategic Plan

- Four new *Professional Obligations* documents have been developed to replace all existing CPSO policies as the mechanism for setting out expectations for professional practice and conduct. This proposed approach streamlines and reorganizes CPSO's existing policy expectations into a clearer, more efficient framework. It does not create new obligations for registrants.
- The Board of Directors (Board) is provided with an overview of the proposed approach as well as the *Professional Obligations* documents. Directors will have an opportunity to discuss these documents at the Board meeting.

Current Status & Analysis

Proposed New Approach

- The policy KPI for 2026 includes a comprehensive review of all policies, with the goal of modernizing and streamlining CPSO's regulatory tools. At its core, this work is focused on presenting existing policy expectations in a simple, clear, concise, and more accessible structure that is easier to navigate and apply in practice.
- To that end, three new *Professional Obligations* documents have been developed to replace the existing suite of 33 physician-focused policies. Together, they set out physicians' obligations in three main areas: medical professionalism (**Appendix A**), practice management (**Appendix B**), and clinical care (**Appendix C**).
- To support this transition, all existing policies were mapped to one of the three main areas above. At least one expectation from each policy has been retained in the corresponding *Professional Obligations* document. This mapping exercise was intended to ensure continuity between the existing policies and the new framework, while allowing redundant or highly detailed content to be consolidated or addressed through other tools such as guidance, where appropriate.
- In developing the *Professional Obligations* documents, the focus was on preserving the "core" expectations from each existing policy—that is, expectations addressing the most important or highest-risk issues. This approach builds on the significant policy development and refinement work already undertaken by CPSO and the Board, which has helped bring the existing policies to a point where this kind of broader consolidation is now possible.
    - The three physician-focused *Professional Obligations* drafts are intentionally principle-based and set out minimum requirements for professional practice and conduct. In many cases, this has meant distilling several related and/or detailed policy expectations into a single, broader obligation.
    - Relevant detail from existing policies was retained in the draft *Professional Obligations* documents where it was needed to provide clarity for registrants on higher-risk practice issues.
- In determining which expectations did **not** need to be retained in the *Professional Obligations* documents, the Policy team considered the following factors:

  - Frequency of policy use (e.g., how often the policy is referenced by the Inquiries, Complaints, and Reports Committee);
  - Alignment with principles of Right-Touch regulation (e.g., whether the existing expectations are proportionate to the highest areas of risk covered by the policy or are overly prescriptive);
  - Expectations addressed elsewhere (e.g., whether existing expectations are already addressed in legislation or by other health-care organizations, like the Canadian Medical Protective Association or Ontario Medical Association); and
  - Nature of the expectations (e.g., whether the existing expectation would be more appropriately addressed using another regulatory tool, such as guidance).

- Together, these factors helped the Policy team distinguish between expectations that need to remain in the *Professional Obligations* documents as core requirements, and content that can be more appropriately addressed through other tools. This reflects a shift in how expectations are organized and communicated, not an effort to expand or narrow the overall scope of CPSO's expectations.
- The three physician-focused *Professional Obligations* documents also set out expectations that apply to physician assistants, where applicable to their practice. To ensure clarity, a fourth *Professional Obligations* document, specific to physician assistants, has been developed (**Appendix D**).
  - The fourth *Physician Assistants' Obligations* document follows the approach taken in CPSO's existing *Physician Assistants* policy. It confirms that physician assistants are expected to comply with the obligations set out in the three physician-focused *Professional Obligations* documents, while highlighting the obligations that are most relevant for physician assistants.
- As a complement to the *Professional Obligations* documents, *Guidance for the Profession* (formerly *Advice to the Profession*) documents will continue to set out more specific direction to registrants.
  - These *Guidance* documents will retain relevant information from existing *Advice*, and will be the key tool used to address important details or topics that were not carried over from the existing policies into the new *Professional Obligations* documents. This will help ensure that important policy content continues to be available to registrants, while allowing the *Professional Obligations* to remain broader and more principle-based.
  - While the Policy team is still refining the intended scope and level of detail for these Guidance documents, two mock-ups (**Appendix E** and **Appendix F**) are attached to illustrate how policy content can be translated into practical resources that support implementation of the more streamlined *Professional Obligations*.
- CPSO's *Essentials of Medical Professionalism* and various *Legal Requirements* documents will also be preserved and will continue to form part of the broader suite of resources available to registrants.
- This proposed approach is consistent with approaches taken by other regulatory organizations whose regulatory tools have been put forward as the "gold standard," including the British Columbia College of Oral Health Professionals, the United Kingdom General Medical Council, and the College of Registered Nurses of Manitoba. While these models have inspired the development of the draft *Professional Obligations* documents, the approach has been adapted to reflect CPSO's registrant mix and regulatory context.

Next Steps

- Small group discussions will take place at the Board meeting. The Board's feedback will be considered by the Policy Working Group and will inform revisions to the draft *Professional Obligations* documents. As the Board considers the draft documents, the focus is on whether the existing policy expectations have been appropriately streamlined, organized, and captured in a principle-based framework that remains clear and workable in practice. The Board will be asked to discuss the following questions at the meeting:
  1. Do the draft Professional Obligations documents align with the principles of Right-Touch regulation, which include:

   a. Identify the problem before the solution
   b. Quantify and qualify the risks
   c. Get as close to the problem as possible
   d. Focus on the outcome
   e. Use regulation only when necessary
   f. Keep it simple
   g. Check for unintended consequences
   h. Review and respond to change
2. Are the professional obligations clear and workable for registrants across diverse practice contexts?
3. In keeping with Right-Touch regulation, do the *Professional Obligations* documents strike the right balance between being principle-based and setting out sufficient specificity where risk justifies it?

Medical Professionalism Obligations

About Physicians' *Professional Obligations*

Ontario physicians have legal obligations established in legislation as well as professional obligations established by the College of Physicians and Surgeons of Ontario (CPSO). CPSO's *Professional Obligations* documents set out expectations related to professionalism, conduct, and clinical care that physicians must meet in their day-to-day practice.

The obligations described in these resources are intended to help physicians deliver quality care for the people of Ontario. Consistent with the principles of Right-Touch regulation, these obligations are focused on appropriately managing risks to patients and the public, while ensuring that physicians are able to exercise their professional judgment and expertise. In conjunction with *Essentials of Medical Professionalism*, relevant legislation, and case law, *Professional Obligations* will be used by CPSO as a benchmark when evaluating physician practice and conduct.

Maintaining Appropriate Boundaries

[Maintaining Appropriate Boundaries]

1. Physicians **must**:
    a. establish and maintain appropriate boundaries with their patients and persons closely associated with patients whether interacting in person or online;
    b. **not** engage in sexual relations with a patient, touch a patient in a sexual manner, or engage in behaviour or make remarks of a sexual nature towards a patient; and
    c. **not** engage in sexual relationships with people closely associated with patients (e.g., individuals responsible for the patient's welfare and who hold decision-making power on behalf of the patient).

[Treatment of Self, Family Members, and Others Close to You]

2. Physicians **must not** provide treatment to themselves, family members, or others close to them except for:
    a. Treatment of minor conditions;
    b. Emergency treatment; or
    c. Other treatment provided by Provision 5.
3. Where additional or ongoing treatment is necessary, physicians **must** make every reasonable effort to transfer care to another qualified health-care professional as soon as is practical.
4. Physicians **must not** provide recurring episodic treatment or ongoing management of a disease or condition (even when minor) to themselves, family members, or others close to them.
5. In small communities, physicians can provide treatment beyond emergency treatment or treatment for minor conditions to family members or others close to them (other than sexual or romantic partners, including spouses) where there are no alternative options for treatment. Despite this, physicians **must not** provide to family members:
    a. Intimate examinations outside of emergency treatment; or
    b. Psychotherapy at any time.

6. Physicians **must not** prescribe or administer narcotics and/or controlled drugs and substances for themselves, family members, or others close to them except if providing emergency treatment.

Behaving Professionally

[Professional Behaviour]

7. When interacting with patients, colleagues, and the public, whether in person, online, or in other contexts where physicians identify themselves as members of the profession, physicians **must**:
    a. uphold the standards of medical professionalism and conduct themselves in a respectful and professional manner;
    b. **not** engage in behaviour that is threatening, aggressive, intimidating, discriminatory, abusive, or that exploits power imbalances; and
    c. **not** engage in conduct that could negatively affect public trust in the profession.
8. Physicians **must** contribute to a professional environment that supports trust, collaboration, and patient safety, and that enables concerns about unprofessional behaviour to be raised without fear of reprisal.
9. Advocacy for patients and an improved health care system is an important component of the physician's role, and while it may sometimes lead to disagreement or conflict with others, physicians **must** meet the same expectations for professional behaviour in these contexts.

[Social Media]

10. Physicians **must** ensure that any general health information shared on social media is accurate, supported by the best available evidence, and communicated within the limits of their expertise.
11. When posting content on social media, physicians **must** de-identify any personal health information of patients and/or obtain express consent for the publication.

Managing Conflicts of Interest

[Conflicts of Interest and Industry Relationships]

12. Physicians **must** maintain their clinical objectivity and professional independence in all interactions with industry and when making decisions regarding patient care.
13. Physicians **must** resolve any real or perceived unavoidable conflicts of interest in their patient's best interests.

Ensuring Safe, Accessible, and Respectful Care for All

[Human Rights in the Provision of Health Services]

14. Physicians **must** take reasonable steps to foster a safe, inclusive, and accessible environment that respects the rights, autonomy, dignity, and diversity of all people.
15. When a health service (e.g., MAID, abortion) conflicts with a physician's conscience or religious beliefs, physicians **must** put patients' interests first, and **must**:
    a. **not** withhold information about, or impede access to, any service;
    b. inform the patient that they do not provide the service;
    c. provide the patient with an effective referral in a timely manner; and
    d. continue to provide necessary emergency care.

Providing Independent Medical Examinations and Third Party Reports

[Third Party Medical Reports]

16. Treating physicians **must** provide third party medical reports about their current and former patients when requested, unless they no longer have a certificate of registration.
17. Before accepting a request to conduct an independent medical examination (IME) or act as a medical expert, physicians **must** disclose to the requesting party any perceived or potential conflicts of interest, and **must**, in consultation with the requesting party, determine no conflict exists.
18. Physicians **must** conduct IMEs and provide third party medical reports and testimony that are:
    a. within their scope of practice and expertise; and
    b. comprehensive, objective, accurate, and timely.
19. Physicians who become aware of a clinically significant finding that may not have previously been identified **must** ensure the clinically significant finding is appropriately disclosed and managed.

Reporting Changes in Scope of Practice

[Ensuring Competence: Changing Scope of Practice and Re-Entering Practice]

20. Physicians **must** report to the College when they wish to:
    a. re-enter practice after two consecutive years or more out of practice; and/or
    b. change their scope of practice.
21. Physicians **must not** practise in a new scope of practice or re-enter practice unless the College has approved their request.

Disclosing Harm to Patients

[Disclosure of Harm]

22. Physicians directly involved in the patient's care **must** disclose harmful incidents and no-harm incidents.
    a. Disclosure **must** be made as soon as possible and directly to the patient or their substitute decision-maker, or to the appropriate estate representative, where required.
23. Physicians **must** record relevant details of the disclosure in the medical record.
24. Postgraduate trainees **must** inform the Most Responsible Physician (MRP) and their clinical preceptor in a timely manner of any harmful, no harm, or near-miss incidents.

Working with Medical Students and Postgraduate Trainees

[Professional Responsibilities in Medical Education]

25. Physicians who are Most Responsible Physicians (MRPs) or Supervisors **must** provide appropriate supervision to medical students and postgraduate trainees and **must** ensure that patients are informed of their name and roles.
26. Physicians **must** ensure consent is obtained when medical students and postgraduate trainees are involved in patient care solely for their own education (e.g., observation, examinations unrelated to the provision of patient care, etc.), and where medical students provide care in appropriate circumstances.
27. MRPs and supervisors **must** maintain appropriate boundaries with medical students and/or postgraduate trainees.

Practice Management Obligations

About Physicians' *Professional Obligations*

Ontario physicians have legal obligations established in legislation as well as professional obligations established by the College of Physicians and Surgeons of Ontario (CPSO). CPSO's *Professional Obligations* documents set out expectations related to professionalism, conduct, and clinical care that physicians must meet in their day-to-day practice.

The obligations described in these resources are intended to help physicians deliver quality care for the people of Ontario. Consistent with the principles of Right-Touch regulation, these obligations are focused on appropriately managing risks to patients and the public, while ensuring that physicians are able to exercise their professional judgment and expertise. In conjunction with *Essentials of Medical Professionalism*, relevant legislation, and case law, *Professional Obligations* will be used by CPSO as a benchmark when evaluating physician practice and conduct.

Beginning and Ending a Physician-Patient Relationship

[Accepting New Patients]

1. Physicians **must** promote equitable access to health-care services.
2. Physicians **must not** refuse to accept patients into their practice based on any prohibited grounds of discrimination or solely because the patient has:
    a. high or complex care needs; or
    b. needs which require additional time to manage.
3. Physicians who refuse to accept a patient **must**:
    a. Be able to justify their decision to refuse the patient, and
    b. Clearly communicate the reasons for refusal to the patient.

[Ending the Physician-Patient Relationship]

4. Prior to ending a physician-patient relationship, physicians **must** make reasonable efforts to resolve the situation in the best interest of their patients.
5. Physicians who choose to end a physician-patient relationship **must**:
    a. Ensure their decision to end the relationship is reasonable and justifiable;
    b. Notify patients in writing of their decision to end the relationship and the reasons for ending the relationship;
    c. Provide necessary medical care for a reasonable period of time after ending the relationship, unless they feel it is unsafe to do so; and
    d. Provide care in an emergency, where it is necessary to prevent imminent harm.

Advertising Responsibly

[Advertising]

6. Physicians **must** ensure that advertising prioritizes patient protection over commercial interests.

7. Physicians **must** ensure that advertising is accurate, factual, verifiable, and supported by evidence when making scientific or clinical claims.
8. Physicians **must not** use advertising that is false, misleading, exaggerated, comparative, or that contains a testimonial.
9. Physicians **must only** use before and after photos or videos where the photos or videos are for the purpose of providing accurate and educational information, and **must** obtain express consent from patients for their use.

Closing a Medical Practice

[Closing a Medical Practice]

10. Physicians **must** notify patients of planned practice closures as early as possible, and at least three months before the planned closure.
11. When closing a practice, physicians **must** make reasonable efforts to minimize disruptions to continuity of care for their patients, including by:
    a. providing clinically-indicated prescription renewals,
    b. ensuring that appropriate tracking and follow-up occurs for outstanding test results, and
    c. ensuring that patients have continued access to their medical records.
12. Physicians who close their practice due to the suspension or revocation of their practice certificate **must**:
    a. **Not** interpret test results, prepare reports, or provide follow-up care;
    b. Notify CPSO of the arrangements they have made for storing medical records;
    c. Inform patients that standing orders for tests and prescription renewals are no longer valid; and
    d. Inform patients of alternative access points of care.

Charging for Medical Services

[Uninsured Services: Billing and Block Fees]

13. Physicians **must not** charge:
    a. for the provision of insured services (including the constituent elements of insured services);
    b. any amount in excess to what OHIP has paid or will pay;
    c. for services not performed;
    d. for an undertaking to be available to provide services to a patient; or
    e. for uninsured services where the government has agreed to remunerate physicians for the provision of these services.
14. Physicians **must** ensure that fees for uninsured services, including block fees and missed or late cancelled appointment fees, are reasonable.
15. Physicians **must** ensure that patients or third parties are directly informed of any fee that will be charged prior to providing an uninsured service, except where it is impossible or impractical to do so.

16. Physicians who offer block fees **must** provide patients with the option to pay for services individually and **must** ensure that patients' decisions about block fees do not affect access to care for themselves or other patients.

Managing Medical Records

[Medical Records Management]

17. Physicians **must** have a written agreement that establishes custodianship and clear accountabilities regarding medical records, where applicable.
18. Physicians **must** provide patients and authorized parties with access to, or copies of, all the medical records in their custody or control upon request, unless an exception, as set out in Section 52 of *PHIPA*, applies.
19. Physicians **must** transfer copies of medical records in a timely manner, urgently if necessary, but no later than 30 days after a request.
20. Physicians **must** ensure medical records are retained for a minimum of the following time periods:
    a. *Adult patients*: 10 years from the date of the last entry in the record.
    b. *Patients who are children*: 10 years after the day on which the patient reached or would have reached 18 years of age.
21. Physicians **must** use EMR systems that comply with the standards set out in *PHIPA* and the Regulation.
22. Physicians **must only** engage with EMR service providers who are willing and able to make medical records accessible, where required, for the purposes of regulatory processes (e.g., College investigations and assessments) and **must** ensure that EMR service providers are aware of their obligations in this regard (e.g., through written agreements).

[Medical Records Documentation]

23. Physicians **must** ensure their documentation in the patient's medical record "tells the story" of the patient's health care journey and is:
    a. accurate,
    b. complete (i.e., (the level of detail is proportionate to the complexity and seriousness of the clinical condition))
    c. legible
    d. understandable to health care professionals reading the record
    e. identifiable (clear who provided the treatment and who made the entry)
    f. timely (recorded as soon as possible with the date of the patient encounter clearly identified and, if the date of documentation differs from the date of documentation, with the date of documentation clearly noted)
    g. professional and non-discriminatory
    h. organized in a chronological and systematic manner.
24. Physicians **must** document the following for all patient encounters, where indicated:
    a. presenting complaint;
    b. a focused relevant history;

c. an assessment and an appropriate focused examination;
d. a diagnosis and/or differential diagnosis;
e. any treatment or therapy provided and the patient's response and outcomes; and
f. a management and follow-up plan, including advice given to patients and/or care givers.

25. Physicians **must** capture the following details in each patient's medical record:
    a. any prescriptions issued, including whether the prescription was verbal, handwritten or electronic;
    b. consent to treatment obtained in writing and any consent to treatment where the examination or treatment:
        i. carries appreciable risk;
        ii. is surgical or invasive; or
        iii. will lead to significant changes in consciousness;
    c. all tests requisitioned and referrals made, including a copy of the referral note, and any associated reports and results (e.g., laboratory, diagnostic, pathology);
    d. any treatments, investigations, or referrals that have been declined or deferred, the reason, if any, given by the patient, and discussion of the risks;
    e. the rationale for the treatment or procedure;
    f. any operative and procedural records;
    g. any discharge summaries; and
    h. details of all communication with patients related to clinical care including the mode of communication.

Safeguarding Patients' Personal Health Information

[Protecting Personal Health Information]

26. Physicians **must** comply with all applicable legislative and regulatory requirements related to the privacy and confidentiality of patients' personal health information ("PHI").
27. Physicians **must only** collect, access, use, or disclose a patient's PHI:
    a. with the patient's or SDM's consent, and it is necessary for a lawful purpose (e.g., activities associated with the provision of health care); or
    b. where it is permitted or required by law without consent (e.g., certain mandatory legal reporting requirements).
28. Physicians **must** take reasonable steps to protect PHI, including protection against theft, loss, and unauthorized access, use, and disclosure of PHI.

Fulfilling Reporting Obligations

[Reporting Requirements]

29. Physicians **must**:
    a. comply with applicable legal reporting requirements;

b. notify patients about their duty to report at the earliest opportunity, and where possible, before making a report, unless there is a genuine risk of harm to themselves and/or others;

c. make a report in a timely manner where no timeline is specified in law;

d. take appropriate and timely action when they have reasonable grounds to believe that another physician or regulated health professional is incapacitated or incompetent; and

e. document relevant details of any report made about a patient in the medical record.

Maintaining a Safe and Hygienic Practice Environment

[IPAC]

30. Physicians **must** practise in safe and hygienic environments and **must** undertake infection prevention and control practices in line with the Provincial Infectious Diseases Advisory Committee's *Infection Prevention and Control for Clinical Office Practice* document.

Ensuring Appropriate Coverage

[Availability and Coverage]

31. Physicians **must** be available and responsive to their patients and to health-care providers involved in their patients' care.

32. Physicians **must** make reasonable efforts to arrange for other health-care providers to provide care to patients during planned temporary absences from practice.

    a. Physicians **must** inform patients of these arrangements, or, where it is not possible to make arrangements, of appropriate alternative access points of care.

33. Physicians **must** structure their practice in a way that allows for timely access to appointments for urgent or time-sensitive issues.

[Job Actions]

34. During job actions, physicians **must** take reasonable steps to ensure patient safety by providing or arranging medical care that is urgent or otherwise necessary to prevent harm, suffering and/or deterioration.

Clinical Care Obligations

About Physicians' *Professional Obligations*

Ontario physicians have legal obligations established in legislation as well as professional obligations established by the College of Physicians and Surgeons of Ontario (CPSO). CPSO's *Professional Obligations* documents set out expectations related to professionalism, conduct, and clinical care that physicians must meet in their day-to-day practice.

The obligations described in these resources are intended to help physicians deliver quality care for the people of Ontario. Consistent with the principles of Right-Touch regulation, these obligations are focused on appropriately managing risks to patients and the public, while ensuring that physicians are able to exercise their professional judgment and expertise. In conjunction with *Essentials of Medical Professionalism*, relevant legislation, and case law, *Professional Obligations* will be used by CPSO as a benchmark when evaluating physician practice and conduct.

Providing Safe, Competent Care

[Consent to Treatment]

1. Physicians **must** obtain informed consent before treatment is provided.
2. Physicians **must** obtain express consent where the examination, procedure, or treatment:
    a. is an intimate examination;
    b. carries appreciable risk;
    c. is surgical or invasive; or,
    d. will lead to significant changes in consciousness.

[Maintaining Appropriate Boundaries]

3. Physicians **must** ensure appropriate practices are followed before, during, and after physical and intimate examinations, including:
    a. Informing patients that they can ask to stop an examination at any time;
    b. Explaining to patients in advance the scope and rationale of any examination, treatment or procedure; and
    c. Using gloves when performing pelvic, genital, perineal, perianal, or rectal examinations.
4. Physicians **must** show sensitivity and respect for a patient's privacy and comfort and must offer patients the option of having a third party present during an intimate examination, treatment or procedure including bringing in their own party if the physician does not have one.

[Complementary and Alternative Medicine]

5. Physicians who provide complementary or alternative medicine **must only** do so:
    a. in a manner that is informed by evidence and scientific reasoning; and
    b. to diagnose or treat symptoms, complaints, or conditions that are within their conventional scope of practice.
6. Physicians **must** conduct a conventional clinical assessment of patients in accordance with the standard of practice, and **must**:

a. Make a conventional or differential diagnosis on the basis of that clinical assessment;
b. Communicate that diagnosis to the patient; and
c. Inform the patient of any conventional treatment options that are available to treat their symptoms or conditions.

7. Physicians **must only** provide a complementary or alternative treatment to a patient where the potential benefits of the treatment outweigh the risks.
8. Physicians **must** respect their patients' treatment decisions and their ability to set health care goals in accordance with their own wishes, values, and beliefs. This includes the decision to pursue or refuse treatment, whether that treatment is conventional, complementary, or alternative.

Prescribing and Dispensing Drugs

[Prescribing Drugs]

9. Physicians **must** make prescribing decisions in the patient's best interest and, before prescribing, **must** ensure that:
    a. an appropriate clinical assessment has been performed;
    b. there is a clinical indication for the drug; and
    c. the risks and benefits of the drug are considered in light of the other drugs the patient is taking or prescribed, as well as the patient's individual needs, circumstances, and overall health and well-being.
10. Physicians **must** consider the potential risks and unintended consequences of prescribing (e.g., diversion, misuse, abuse, dependence, overdose, and adverse drug interactions) and take reasonable steps to mitigate those risks, particularly when prescribing narcotics and controlled substances. This includes but is not limited to:
    a. Applying, as appropriate, relevant practice standards, quality standards, clinical practice guidelines, evidence-based research and general best practices; and
    b. Considering the patient's prior treatments and developing a comprehensive treatment plan.
11. Physicians **must** monitor patients over the course of treatment, identify emerging risks or complications, and adjust or discontinue treatment as clinically appropriate.
12. Physicians **must** provide patients with the information necessary to support the safe use and monitoring of prescribed drugs.
13. Physicians **must not** prescribe drugs that have not been approved for use in Canada except in the limited circumstances permitted by Health Canada (i.e., clinical trials, Special Access Programme).

[Dispensing Drugs]

14. Physicians who dispense drugs **must** meet the same dispensing standards as pharmacists.
15. Physicians **must** dispense drugs only for their own patients.
16. Physicians **must** ensure patient safety by dispensing drugs in a manner that minimizes the risk of harm.

Providing End-of-Life Care

[Decision-Making for End-of-Life Care]

17. Physicians **must** proactively engage in advance care planning and goals-of-care discussions, when appropriate.
18. Physicians **must** seek to balance medical expertise with patient wishes, values, and beliefs when making decisions about end-of-life care.
19. Physicians **must** obtain consent from capable patients or substitute decision-makers (SDMs) before withdrawing life-sustaining treatment and must try to resolve disagreements where consent cannot be obtained.
20. Where a physician determines that the risk of harm in providing resuscitative measures would outweigh the potential benefits, before writing an order to withhold resuscitative measures, physicians **must** communicate to patients/SDMs the rationale for the order and the care that will be given, and **must** provide support if disagreements arise.
    a. When a patient's condition is deteriorating rapidly and there is an imminent need for an order to be written (e.g., actual or impending cardiac or respiratory arrest), the physician can write an order to withhold resuscitative measures in the patient's medical record but **must** comply with the expectations above at the earliest opportunity (rather than before writing the order).

Providing Medical Assistance in Dying

[Medical Assistance in Dying]

21. Physicians **must** comply with all legal requirements for MAID, including those pertaining to eligibility criteria, safeguards and reporting, as set out in the *Criminal Code*; the *Regulation for the Monitoring of Medical Assistance in Dying*; and the *Coroners Act*.
22. Physicians **must** include the following in the patient's medical record:
    a. all requests for MAID, including a copy of any written request;
    b. documentation demonstrating that the eligibility criteria and relevant procedural safeguards were met, including the analysis undertaken to determine if the patient's natural death was reasonably foreseeable;
    c. a copy of any written arrangement that waives the requirement for final express consent;
    d. a copy of any report made to the Office of the Chief Coroner or Health Canada;
    e. the medication protocol used (i.e., drug(s) and dosage(s)); and
    f. the time and date of the patient's death, if known.

Delegating Controlled Acts

[Delegation of Controlled Acts]

23. Physicians **must only** delegate a controlled act when doing so does not compromise the patient's health, safety, and quality of care.
24. Physicians **must not** delegate the controlled act of psychotherapy.
25. Physicians **must** clinically assess all new patients (in person or, where it meets the standard of care, virtually) prior to delegating or, where this is not possible, within two business days of the delegate's first encounter with the patient, unless:
    a. Care is provided by paramedics, community paramedics, or hospital transport teams;

b. Care is provided in remote and isolated regions of the province by registered nurses, registered practical nurses, or physician assistants;

c. Care is provided as part of public health initiatives, such as immunizations;

d. Urgent care is provided during a public health emergency declared by a public health authority;

e. Post-exposure prophylaxis or vaccination administered following potential exposure to a blood borne pathogen; and

f. Care is provided in hospital emergency departments.

26. Physicians **must** delegate through the use of a direct order or a medical directive that is clear and sufficiently detailed.

27. Physicians **must not** leave a delegate to manage a practice or their patient population independently and **must** be physically onsite to supervise and support delegates, unless:

    a. The delegation is occurring in the absence of a physician-patient relationship (as set out in provisions 25 (a) to (f));

    b. Another physician who is able to support the delegate as necessary is physically onsite; or

    c. The risk associated with the delegation is low.

28. Where the delegating physician is not onsite, they **must** be available to provide appropriate consultation and assistance within short notice (e.g., in person, if necessary).

29. Physicians **must only** delegate controlled acts they are competent to perform and **must** take reasonable steps to ensure that delegates have the knowledge, skill, and judgment to perform the delegated acts safely.

30. Physicians **must** ensure consent discussions include informing the patient that a delegate will be involved in their care.

Facilitating Continuity of Care

[Managing Tests]

31. Physicians **must** have an effective test results management system in place that enables them to record any tests they have ordered and any results they have received and/or reviewed.

32. Physicians **must** appropriately track and follow up on test results which are, or are likely to be, clinically significant, and **must** communicate these results to the patient and other health-care providers (as needed) in a timely manner.

33. Physicians **must** take clinically appropriate action on results from tests they have ordered, especially where those results are clinically significant.

34. Physicians **must** inform patients if they use a "no news is good news" strategy for managing test results, and **must** inform patients that they have the option to contact the physician to hear their results.

35. Physicians **must** work collaboratively with other health-care providers in the best interests of the patient to ensure that tests and results are managed appropriately and that patient care is not unnecessarily delayed or compromised.

[Transitions in Care]

36. Physicians **must** collaborate with other health-care providers to ensure continuity of care for patients.

37. Physicians **must** keep patients informed about who has primary responsibility for managing their care and about their role in the patient's health-care team.

38. Physicians **must** ensure that patients have the information they need prior to being discharged from hospital.

39. When discharging patients from hospital, MRPs **must**:

    a. complete discharge summaries within 48 hours of discharge;

    b. ensure the discharge summary includes the information necessary for health-care providers responsible for post-discharge care to understand the patient's post-discharge health-care needs;

    c. ensure the discharge summary is provided to the patient's primary care provider or the health-care provider who will be primarily responsible for post-discharge care.

40. Referring physicians **must**:

    a. Make referral requests in writing;

    b. Provide the information necessary for consultant health-care providers to understand the issues they are being asked to consult on;

    c. Have a mechanism in place to track the referral requests they make; and

    d. Engage patients in the referral process by, for example, informing them that they may contact the referring physician's office if they have not heard anything within a specific time-frame.

41. Consultant physicians **must**:

    a. Acknowledge referral requests in a timely manner, urgently if necessary, but no later than 14 days and indicate to the referring provider whether they are able to accept the referral;

    b. Provide consultation reports that include the information necessary for the health-care providers involved in the patient's care to understand the patient's needs, and distribute this report in a timely manner, but no later than 30 days after an assessment or a new finding or change in the patient's care management plan; and

    c. Communicate the anticipated wait time or the appointment date and time to the patient, unless the referring physician has indicated that they intend to do so, and must allow patients to make changes to the appointment date and time directly with them. When providing an anticipated wait time, consultant physicians must follow-up once an appointment has been set.

Offering Virtual Care

[Virtual Care]

42. When providing virtual care, physicians **must** continue to meet the standard of care and the existing legal and professional obligations that apply to care that is provided in person.

43. Physicians **must** take appropriate action if, during the course of a virtual encounter it is determined that a patient requires in-person care, including providing or assisting patients in accessing appropriate in-person care in a timely manner (e.g., through a coverage arrangement).

44. Where clinically appropriate and available, physicians **must** prioritize patient preference for in-person or virtual care.

Providing Episodic Care

[Walk-In Clinics]

45. Physicians practising in walk-in clinics **must** meet the standard of practice of medicine, including conducting appropriate assessments, and managing tests and referrals regardless of whether the care is episodic.

46. Physicians working in a walk-in clinic **must** provide a record of the encounter to the patient's primary care provider when:

    a. The patient requests that the physician do so; or

    b. The physician determines that providing a record is warranted from a patient safety perspective and the patient has provided consent to do so.

47. If it is not possible to provide the record to the patient's primary care provider (e.g., because they do not have one), physicians **must** provide the record to the patient.

Physician Assistants' Obligations

About Physician Assistants' *Professional Obligations*

Ontario's physician assistants (PAs) have legal obligations established in legislation as well as professional obligations established by the College of Physicians and Surgeons of Ontario (CPSO). CPSO's *Professional Obligations* documents set out expectations related to professionalism, conduct, and clinical care that PAs must meet in their day-to-day practice.

The obligations described in these resources are intended to help PAs deliver quality care for the people of Ontario. Consistent with the principles of Right-Touch regulation, these obligations are focused on appropriately managing risks to patients and the public, while ensuring that PAs are able to exercise their professional judgment and expertise. In conjunction with *Essentials of Medical Professionalism*, relevant legislation, and case law, *Professional Obligations* will be used by CPSO as a benchmark when evaluating PAs' practice and conduct.

Professional Obligations

1. PAs **must** comply with the *Regulated Health Professions Act, 1991*, and the *Medicine Act, 1991*, and **must only** practise under delegation in accordance with applicable regulations and CPSO's *Clinical Care Obligations* relating to the delegation of controlled acts.

Clinical Care

PAs **must** comply with the professional obligations set out in CPSO's *Clinical Care Obligations*, including the following:

[Consent to Treatment]

2. PAs **must** obtain informed consent before treatment is provided.

[Maintaining Appropriate Boundaries]

3. PAs **must** ensure appropriate practices are followed before, during, and after physical and intimate examinations.

[Complementary and Alternative Medicine]

4. PAs who provide complementary or alternative medicine **must only** do so in a manner that is informed by evidence and scientific reasoning.
5. PAs **must** conduct a conventional clinical assessment of patients in accordance with the standard of practice.
6. PAs **must only** provide a complementary or alternative treatment to a patient where the potential benefits of the treatment outweigh the risks.

[Prescribing Drugs]

7. PAs **must** make prescribing decisions in the patient's best interest and, before prescribing, **must** ensure that:
    a. an appropriate clinical assessment has been performed;
    b. there is a clinical indication for the drug; and

c. the risks and benefits of the drug are considered in light of the other drugs the patient is taking or prescribed, as well as the patient's individual needs, circumstances, and overall health and well-being.

8. PAs **must not** prescribe narcotics or controlled substances.

[Managing Tests]

9. PAs **must** appropriately track and follow up on test results which are, or are likely to be, clinically significant, and **must** communicate these results to the patient and other health-care providers (as needed) in a timely manner.

[Transitions in Care]

10. PAs **must** keep patients informed about who has primary responsibility for managing their care and about their role in the patient's health-care team.

11. PAs **must** ensure that patients have the information they need prior to being discharged from hospital.

[Virtual Care]

12. When providing virtual care, PAs **must** continue to meet the standard of care and the existing legal and professional obligations that apply to care that is provided in person.

[Walk-In Clinics]

13. PAs practising in walk-in clinics **must** meet the standard of practice of medicine regardless of whether the care is episodic.

Practice Management

PAs **must** comply with the professional obligations set out in CPSO's *Practice Management Obligations*, including the following:

[Medical Records Documentation]

14. PAs **must** ensure their documentation in the patient's medical record "tells the story" of the patient's health care journey and is:
    a. accurate,
    b. complete (i.e., (the level of detail is proportionate to the complexity and seriousness of the clinical condition))
    c. legible
    d. understandable to health care professionals reading the record
    e. identifiable (clear who provided the treatment and who made the entry)
    f. timely (recorded as soon as possible with the date of the patient encounter clearly identified and, if the date of documentation differs from the date of documentation, with the date of documentation clearly noted)
    g. professional and non-discriminatory
    h. organized in a chronological and systematic manner.
15. PAs **must** document the following for all patient encounters, where indicated:
    a. presenting complaint;
    b. a focused relevant history;

c. an assessment and an appropriate focused examination;

d. a diagnosis and/or differential diagnosis;

e. any treatment or therapy provided and the patient's response and outcomes; and

f. a management and follow-up plan, including advice given to patients and/or care givers.

[Protecting Personal Health Information]

16. PAs **must only** collect, access, use, or disclose a patient's PHI where:

a. the patient or SDM has provided consent, and it is necessary for a lawful purpose (e.g., activities associated with the provision of health care); or

b. it is permitted or required by law without consent (e.g., certain mandatory legal reporting requirements).

[Reporting Requirements]

17. PAs **must**:

a. comply with applicable legal reporting requirements; and

b. take appropriate and timely action when they have reasonable grounds to believe that another physician or regulated health professional is incapacitated or incompetent.

[IPAC]

18. PAs **must** practise in safe and hygienic environments and **must** undertake infection prevention and control practices in line with the Provincial Infectious Diseases Advisory Committee's *Infection Prevention and Control for Clinical Office Practice* document.

Medical Professionalism

PAs **must** comply with the professional obligations set out in CPSO's *Medical Professionalism Obligations*, including the following:

[Maintaining Appropriate Boundaries]

19. PAs **must**:

a. establish and maintain appropriate boundaries with their patients and persons closely associated with patients whether interacting in person or online;

b. **not** engage in sexual relations with a patient, touch a patient in a sexual manner, or engage in behaviour or make remarks of a sexual nature towards a patient; and

c. **not** engage in sexual relationships with people closely associated with patients (e.g., individuals responsible for the patient's welfare and who hold decision-making power on behalf of the patient).

[Professional Behaviour]

20. When interacting with patients, colleagues, and the public, whether in person, online, or in other contexts where PAs identify themselves as members of the profession, PAs **must**:

a. uphold the standards of medical professionalism and conduct themselves in a respectful and professional manner;

b. **not** engage in behaviour that is threatening, aggressive, intimidating, discriminatory, or abusive, or that exploits power imbalances; and

c. **not** engage in conduct that could negatively affect public trust in the profession.

[Social Media]

21. PAs **must** ensure that any general health information shared on social media is accurate, supported by the best available evidence, and communicated within the limits of their expertise.

[Conflicts of Interest and Industry Relationships]

22. PAs **must** maintain their clinical objectivity and professional independence in all interactions with industry and when making decisions regarding patient care.

[Human Rights in the Provision of Health Services]

23. PAs **must** take reasonable steps to foster a safe, inclusive, and accessible environment that respects the rights, autonomy, dignity, and diversity of all people.

[Disclosure of Harm]

24. PAs directly involved in the patient's care **must** disclose harmful incidents and no-harm incidents.
    a. Disclosure **must** be made as soon as possible and directly to the patient or their substitute decision-maker, or to the appropriate estate representative, where required.
25. PAs **must** inform the Most Responsible Physician (MRP) in a timely manner of any harmful, no harm, or near-miss incidents.

Guidance for the Profession: Where Care Conflicts with Conscience or Religious Beliefs

- Physicians have the right to practise in accordance with their conscience or religious beliefs, as protected by the *Canadian Charter of Rights and Freedoms*. However, this right must be balanced against patients' right to access health services.
- Physicians are reminded that they cannot end a physician-patient relationship solely because a patient wishes to explore a care option that conflicts with their conscience or religious beliefs.

Providing an Effective Referral

- Where there is an irreconcilable conflict between a physician's beliefs and a patient's access to care, courts have confirmed that patients' interests prevail. Accordingly, where a service conflicts with a physician's conscience or religious beliefs in a way that may affect patient access**,** physicians will need to provide an effective referral in a timely manner.
- An effective referral means taking positive action to ensure a patient is connected to a non-objecting, available, and accessible physician, other health-care professional, or agency. This may be done by the physician or their designate.
- Effective referrals need to be made without delay that could result in an adverse clinical outcome, such as loss of access to time-sensitive care, deterioration of a condition, or prolonged pain or suffering.
- An effective referral does not require that physicians:
    - make a formal clinical referral in every case;
    - assess eligibility or suitability for the service;
    - guarantee the patient will receive the service; or
    - endorse or support the service, treatment, or procedure.
- The level of assistance required will vary depending on the patient's vulnerability, the urgency of the request, or barriers to access. For example, in some cases, physicians may need to arrange for a patient to be seen by another physician or other health-care professional, while in others, they may simply need to connect the patient with an agency charged with facilitating referrals for the service, treatment, or procedure.
- Physicians will need to ensure that patients do not feel abandoned when seeking to be connected to a service, treatment, or procedure to which the physician objects. Where appropriate, physicians or designates may need to discuss whether the patient would like follow-up to confirm that a connection has been made.
- These expectations apply equally in faith-based hospitals or hospices; physicians will need to ensure patients are able to access information and an effective referral for services not provided at the facility.

Emergency Care

- Physicians are expected to provide necessary emergency care, even where it conflicts with their conscience or religious beliefs. For clarity, Medical Assistance in Dying would never be considered a treatment option in an emergency.

Resources

- Ontario Human Rights Commission – Policy on competing human rights
- Ontario -- MAID Care Coordination Service

- National Abortion Federation – Hotline service
- Action Canada for Sexual Health & Rights – Access Line

Guidance for the Profession: Physician-Patient Relationships

Physician Criteria for Accepting New Patients

- Any criteria physicians establish for accepting new patients need to be directly relevant to the physician's clinical competence, scope of practice, and/or focused practice area. For example:
    - Physicians focused on Indigenous health may decide to mostly accept First Nations, Inuit, and Métis patients.
    - Family physicians with a focused practice on addiction medicine may decide to primarily accept patients with substance use disorders.
- To support understanding and promote equitable, transparent, and non-discriminatory access to care, physicians are encouraged to inform patients of any criteria they have for accepting new patients at the earliest opportunity.

Patients from Priority Populations

- Physicians who wish to prioritize patients with high or complex care needs, family members of current patients, or those belonging to priority populations will need to determine whether doing so is appropriate.
- "Priority populations" refers to any population group that experiences (or is at risk of experiencing) health inequities and/or that would benefit most from health services. Some common examples of priority populations include:
    - People living in rural, remote, or other communities with limited access to care;
    - People experiencing homelessness;
    - People with substance use disorders;
    - Black, 2SLGBTQI+, and other marginalized people.

Intake Appointments (e.g., "Meet and Greets")

- Physicians may use intake appointments (e.g., "meet and greets") for a number of reasons, including gathering a patient's health information, taking a medical history, or sharing information about their practice.
- Typically, an intake appointment will result in the establishment of a physician-patient relationship, and patients can reasonably assume they have been accepted into the physician's practice following an intake appointment.
    - In rare cases where a physician determines during (or soon after) an intake appointment that they are unable to accept a patient into their practice, they are responsible for informing the patient of this decision and providing the reasons for it. Physicians are also strongly encouraged to document the reasons for the refusal.

Catchment Areas

- CPSO recognizes that, depending on their practice structure, physicians may have agreements (e.g., with the Ministry of Health) that require them to accept patients who reside within specific catchment areas or

geographical boundaries. Nothing in the *Professional Obligations* prohibits physicians from accepting patients on this basis.

- Likewise, patients may inquire whether a physician would consider accepting them into their practice even though they live a significant distance away from that practice. In these cases, physicians can determine whether they will be able to provide quality care to the patient despite the significant geographical distance between them.

Waitlists

- Physicians who use self-managed waitlists in their practice need to use them cautiously and carefully manage patient expectations by clearly communicating the expected waiting period.
- Where available, physicians who are accepting new patients are encouraged to prioritize patients from these provincial waitlists (e.g., Health Care Connect for unattached patients seeking a primary care provider) and/or centralized referral systems (e.g., physician networks within Ontario Health Teams).

Accepting Patients with a History of Opioid Use

- Physicians who feel that treating patients with a history of prescription opioid use is legitimately outside of their clinical competence and/or scope of practice are reminded that:
    - Responsibly prescribing narcotics and controlled substances is part of good clinical care, and blanket refusals to prescribe these drugs altogether (e.g., "no narcotics" policies) may lead to inadequate management of some conditions and leave some patients without appropriate treatment.
    - Physicians can refer patients to other providers for elements of care that are legitimately outside their clinical competence and/or scope of practice.
    - Given the broad scope of practice of primary care physicians who provide comprehensive care, there are few occasions situations when scope of practice would be an appropriate ground to refuse a prospective patient. Any determination that a patient's health-care needs fall outside a physician's competence and/or scope of practice must be made in good faith.

When Patients Wish to End the Physician-Patient Relationship

- In cases where a patient wishes to end a physician-patient relationship, physicians may want to discuss with the patient why they are choosing to do so. These discussions can help the physician understand any concerns the patient may have about the care they are receiving and can help the physician resolve the situation.
- Physicians remain responsible for documenting in the patient's medical record the patient's reasons for ending the relationship (if known) and any steps they have undertaken to try to resolve the situation. To prevent confusion, physicians may also decide to provide the patient with a written notification that their physician-patient relationship has ended.

Reasons for Ending the Physician-Patient Relationship

- Physicians may wish to end their relationship with a patient after there has been a significant breakdown in that relationship or where they feel they can no longer provide quality care to the patient.
- Breakdowns occur in the physician-patient relationship when trust and respect between the physician and the patient have been lost and/or the therapeutic relationship has deteriorated. Situations that can lead to a breakdown in the physician-patient relationship include, but are not limited to, those in which a patient:
    - Commits prescription related fraud;
    - Behaves in an abusive or disruptive manner towards the physician, members of their clinical team, or staff; or
    - Frequently misses appointments without cause or notice.
- Physicians may determine they can no longer provide quality care to the patient for a number of reasons including, but not limited to:
    - The patient has been absent for a long period of time;
    - The patient has relocated far from the physician's practice and is unable to attend in-person appointments, where necessary.

Patient Complaints or Concerns

- Patients may contact CPSO for help resolving an issue with their physician and/or to initiate a complaint. Depending on the nature of the issue, CPSO may call the physician to try to resolve the situation.
- Often, patient concerns can be resolved when the issue is brought to the physician's attention and are not indicative of a breakdown in the therapeutic relationship. Physicians need to consider the specific circumstances of each situation and make reasonable efforts to resolve the situation, where possible.
- If, however, a physician believes that a patient's concerns or complaints indicate a broader loss of mutual trust and respect and they feel they cannot maintain an effective therapeutic relationship, it may be appropriate to end the physician-patient relationship.

When Deciding to End a Physician-Patient Relationship

- There may be specific factors to consider and/or steps to take prior to ending the relationship, depending on a physician's reasons for wanting to end their relationship with a patient. For example:
- *Where the patient has been absent from the practice for an extended period, the physician can:*
    - Consider the likelihood that the patient has sought care elsewhere and make a good-faith effort to determine whether the patient would prefer to maintain the relationship.
    - Send a letter of inquiry to the patient's last known address.
- *Where the patient's behaviour is abusive or disruptive, the physician can:*
    - Consider whether the patient's behaviour is an isolated incident and whether there are underlying factors that may be contributing to the patient's behaviour (e.g., mental illness).
    - Inform the patient of any expectations or clinic policies related to patient conduct.
- *Where the patient has refused to pay an outstanding fee, the physician can:*

    - Consider waiving the fee or allowing flexibility with respect to repayment, especially if the patient is unable to pay due to personal circumstances.
- *Where the patient has relocated far from the physician's practice, the physician can:*
    - Discuss with the patient how their relocation could impact their ability to receive the care they need.
- *Where the physician wishes to decrease their practice size, the physician can:*
    - Make sure to select patients with whom to end the physician-patient relationship in a fair, transparent, and compassionate way.
    - Ensure that patients with high or complex care needs are not discharged disproportionately.

Outside Use and De-rostering

- When patients who are part of a rostered practice seek care outside of that practice (e.g., by going to a walk-in clinic), there can be a financial impact on the physician. For this reason, some physicians may want to de-roster that patient and see them instead on a fee-for-service basis. This is distinct from ending the physician-patient relationship, and, in general, it would not be reasonable for a physician to end the physician-patient relationship solely because the patient sought care outside of their rostered practice.
- Physicians need to make clear to the patient that if they are de-rostered, they will not lose access to care.

Resources

- Canadian Medical Protective Association
    - *Patient-centred communication*
    - *Wait times when resources are limited*
    - *When physicians feel bullied or threatened*
    - *How to manage conflict and aggressive behaviour in medical practice*
    - *Challenging patient encounters: How to safely manage and de-escalate*
- Ontario Medical Association
    - *Physician Safety: How to Protect Against Threats or Risk of Harm by Patients FAQ*
- Ontario College of Family Physicians
    - *Peer Connect Mentorship*

Board Motion

Motion Title:	Motion to Move In-Camera
Date of Meeting:	May 29, 2026

It is moved by_____, and seconded by_____, that:

The Board of Directors[1] of the College of Physicians and Surgeons of Ontario excludes the public from the part of the meeting immediately after this motion is passed, under clauses 7(2)(b), (d), and (e) of the *Health Professions Procedural Code* (set out below).

Exclusion of public

7(2) Despite subsection (1), the Council may exclude the public from any meeting or part of a meeting if it is satisfied that,

(b) financial or personal or other matters may be disclosed of such a nature that the harm created by the disclosure would outweigh the desirability of adhering to the principle that meetings be open to the public;

(d) personnel matters or property acquisitions will be discussed;

(e) instructions will be given to or opinions received from the solicitors for the College.

[1] The Board is deemed to be a reference to the Council of the College as specified in the Health Professions Procedural Code (Schedule 2 to the *Regulated Health Professions Act*) and the *Medicine Act*.