



Ontario  
College of  
Teachers

Ordre des enseignantes  
et des enseignants  
de l'Ontario

# 2022 Annual Report





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**“This year, more than 130 Ontario Certified Teachers and members of the public have given their time and expertise to serve on Council, committees, and rosters.”**

Diana Miles, Chair of Council

# Chair's Message



Diana Miles

## **Our modern approach to governance puts students first**

2022 marks the College's first full year under a modernized, competencies-based governance structure that reflects a greater level of member and public engagement in the critical role we play in student safety and well-being.

The College's top priority is to protect the well-being of Ontario's more than two million students through initial and ongoing teacher education, licensure and regulation.

That's why I am so pleased with the positive and enthusiastic response as hundreds of members of the profession and the public applied to join the governing Council and the eight committees of the College and their rosters: accreditation, accreditation appeal, discipline, fitness to practise, investigation, registration appeals, and standards of practice and education.

This year, more than 130 Ontario Certified Teachers (OCT) and members of the public have given their time and expertise to serve on Council, committees, and rosters.

Now, that's what I call a solid foundation for strong governance.

## **A more balanced and inclusive regulator, what does it mean?**

It means an equal number of licensed educators and members of the public on Council and on statutory and regulatory committees.

It means Council, committee and roster members are appointed based on specific eligibility criteria and competencies needed to do the job, while also reflecting geographic, linguistic, Indigenous, and other diverse perspectives of Ontario.

It means a clearer focus on the public interest by strengthening conflict of interest, oath of office, and independence requirements.

## **Model of self-regulation**

We know that many are watching how this model of professional self-regulation works in practice and I believe that our year one results clearly demonstrate its advantages:

- Council's strategic oversight of College operations is focused and transparent.
- Our decision-making is well-informed, efficient and student-oriented.
- The College's regulatory processes and outcomes are increasingly timely and effective.

It has been a busy year for the College, with much accomplished at both the governance and operational levels, as you will discover throughout this annual report.

In December 2022, we welcomed Linda Lacroix, OCT, in her new role as Registrar and CEO, effective January 1, 2023.

Linda previously served as Interim Deputy Registrar and prior to that as Director of Investigations and Hearings, following a respected career in the education sector.

I thank Chantal Bélisle, OCT, for her commitment and support in 2022 as she led the College in the role of Interim Registrar and CEO.

I would like to recognize my fellow Council

members, and all members of the governance structure, for making this first year under the new framework such a success.

A huge thank you to our College leadership team and staff for their tremendous work this year.

I am confident that the College will serve as a model for self-regulation as it continues to meet the evolving demands of public protection and a changing workforce.

In 2023, Council will be continuing this important journey by taking stock of the College's strategic priorities and setting a course for the next several years as Ontario's teaching regulator.

**Diana Miles**  
**Chair of Council**

# Registrar & CEO's Message



Linda Lacroix, OCT

I would like to begin this message with a note of thanks for the leadership of Deputy Registrar Chantal Bélisle, OCT, while she served as Interim Registrar and CEO in 2022. Much of the work described in this year's Annual Report was either initiated or completed under Chantal's watch, and her efforts helped ensure that the College was in sound financial and operational shape when I was appointed Registrar and CEO beginning January 1, 2023.

Last year was the latest in a string of productive and momentous years for the College. Following the successful completion of our transition to a modernized and diversified governance model, we were better equipped to sharpen our focus on several priority initiatives that included:

## **Quicker Certification and an Improved Client Experience**

Addressing Ontario's teacher shortage by expediting new member certification and enhancing the overall experience for applicants and members was the College's top operational priority throughout 2022. Our action plan to do so was anchored by hiring additional

Membership Services staff and introducing new technology that expanded self-serve online options that enable applicants to submit documents electronically and better track the status of their applications.

These and other initiatives provided a significant boost to our capacity to certify new members more quickly and devote additional services to applicants who require extra assistance, many of whom are internationally educated teachers.

## **Meeting New Regulatory Standards**

Investments in our certification and client service processes made in 2022 have positioned the College well to implement recent amendments to *Ontario's Fair Access to Regulated Professions and Compulsory Trades Act (FARPACTA)* that are scheduled to come into effect over the course of 2023.

The updated regulations stipulate that the College must provide internationally educated applicants with a certification decision within six months of receiving a complete application, while applicants who are certified to teach in

another Canadian jurisdiction must receive a decision within 30 days of submitting a completed application.

The FARPACTA amendments are aligned with the College's existing commitment to provide all applicants with a certification decision as quickly as possible while maintaining the professional standards that are essential to the health of Ontario's publicly funded education system.

### **Launching the Sexual Abuse Prevention Program**

The College launched English and French versions of the Sexual Abuse Prevention Program in January 2022. Since then, more than 225,000 members and applicants have successfully completed the Program for a compliance rate that is well above 90 per cent.

The Program, which was introduced as a new certification requirement by the provincial government, is a proactive student safety measure that provides teachers with an updated understanding of how to identify when a student

may be at risk of sexual abuse, as well as recognizing when a student may be initiating their disclosure and how they can be best supported.

This is a sensitive issue, and several individuals and organizations contacted the College early on to express a degree of trepidation. We anticipated and prepared for addressing those concerns by partnering with the subject matter experts at the Canadian Centre for Child Protection to develop a Program that was forthright about the issue while being carefully guided by empathy and respect for those who have been impacted by sexual abuse.

The response from members and applicants has been positive, and we have heard directly from survivors of sexual abuse who appreciated the Program's message and how it was delivered.

### **Delivering for Ontario's students**

These major initiatives are a small sampling of how Ontario's teaching regulator is continually improving to protect the interests and well-being of Ontario students. The flexibility and

**“These major initiatives are a small sampling of how Ontario’s teaching regulator is continually improving to protect the interests and well-being of Ontario students.”**

Linda Lacroix, OCT

efficiency provided by our new governing structure, complemented by the solid foundation that was built by my predecessors, enable us to adapt to new challenges, whether they be expected or unexpected. A strong 2022 has paved the way for an even stronger future.

**Linda Lacroix, OCT/EAO  
Registrar & CEO**

# 2022 Facts and Stats

Additional  
Qualifications awarded



28,867

7,955



new members certified

Members in  
good standing



229,268

8,660



applications received

90% of members have  
completed the Sexual  
Abuse Prevention  
Program



101



applications denied

836



concerns received

Increased self-serve  
options for members and  
applicants



Launched AQ guide-  
lines on *Addressing  
Anti-Black Racism  
to Change Pedagogy  
and Practice*





# Who We are and What We do

The Ontario College of Teachers is the self-regulating body for Ontario's teaching profession.

Self-regulation recognizes the maturity of a profession and acknowledges its members are capable of governing themselves. It means the government has delegated its regulatory authority to those with the specialized knowledge required to do the job.

A self-regulating profession protects the public interest by setting standards of competency and conduct, and disciplines members that fail to meet them. It has the right and responsibility to license and discipline members.

In short, we exist to safeguard Ontario's more than two million students.

# Our Mandate

As the regulator for Ontario's teaching profession, the Ontario College of Teachers exists to protect the public interest by safeguarding students and supporting student well-being. All educators working in Ontario's publicly funded elementary and secondary school systems are required to be members of the College in good standing. Our role, authority and powers are set out in the *Ontario College of Teachers Act, 1996*.

Simply put, we are responsible for regulating Ontario's teaching profession through:

- Membership
- Accreditation
- Regulation

Our legislated objects (provisions from our *Act* that outline the underlying purposes of the legislation) all fall into these categories.



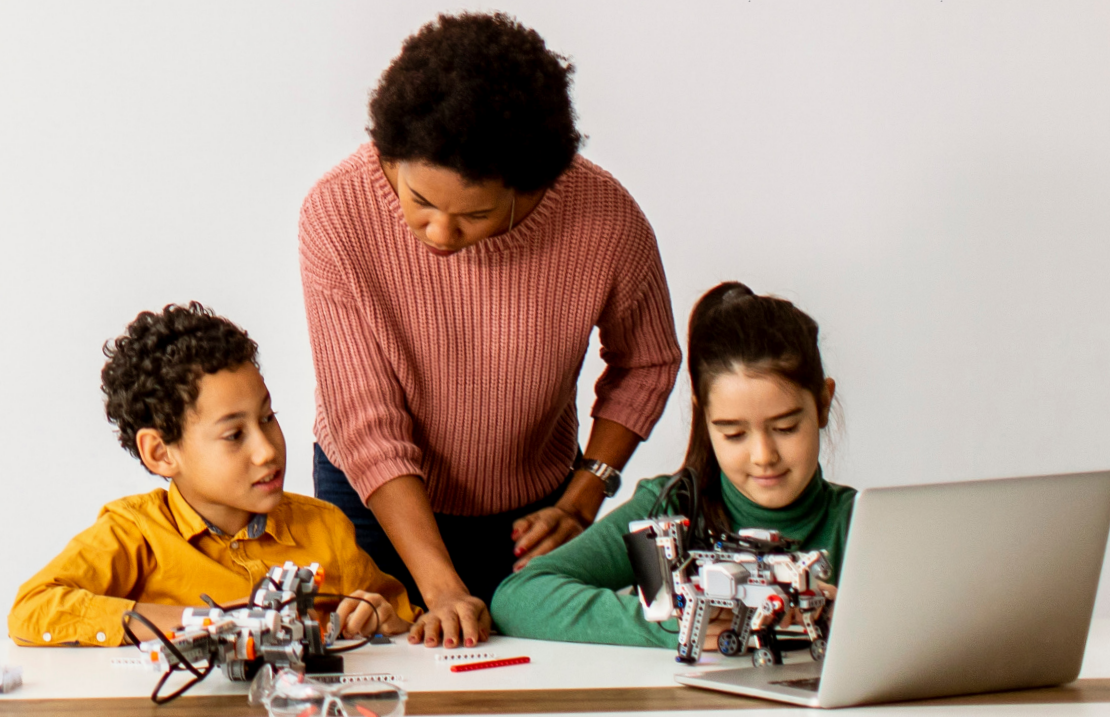
## Legislated objects

1. To regulate the profession of teaching and to govern its members.
2. Develop, establish and maintain qualifications for membership in the College.
3. Accredite professional teacher education programs offered by post-secondary educational institutions.
4. Accredite ongoing education programs for teachers offered by post-secondary educational institutions and other bodies.
5. Issue, renew, amend, suspend, cancel, revoke and reinstate certificates of qualification and registration.
6. Provide for the ongoing education of members of the College.
7. Establish and enforce professional and ethical standards applicable to members of the College.
8. Receive and investigate complaints against members of the College and to deal with discipline and fitness to practise issues.
9. Develop, provide and accredit educational programs leading to certificates of qualification additional to the certificate required for membership, including, but not limited to, certificates of qualification as a supervisory officer; and to issue, renew, amend, suspend, cancel, revoke and reinstate such additional certificates.
10. Communicate with the public on behalf of the members of the College.
11. Perform such additional functions as are prescribed by the regulations.

## Membership

## Accreditation & Standards

## Regulation



## Public accountability, professionalism and transparency

Infused into every area of our work is accountability, professionalism and transparency.

- **Accountability** to the public means the College operates in an open and responsible manner, always with the public interest in mind. We communicate with the public regularly, via our newsletter *The Standard*, social media and news releases, about what we do and how we support public education in Ontario. We prioritize accountability in everything we do.
- **Transparency** is being open about the work that we do. It is about making our work available and accessible to the public whenever permitted by law. Moreover, it is about communicating simply and plainly with our stakeholders and making it easier for them to engage with us.

### Our commitment

The College has an ongoing and long-standing commitment to anti-oppression, equity and inclusion. We recognize there is always more work to be done and are committed to doing more, including continuing to develop our own awareness; leading where appropriate; and consulting or following as needed to support anti-oppressive and anti-racist practices, policies and processes.

- **Professionalism** is ensuring OCTs are qualified, licensed, and have earned the privilege of teaching in Ontario's publicly funded elementary and secondary schools. It is continuing to do good work, with a commitment to ongoing professional standards and ongoing learning to improve practice and enhance student learning.

Collaboration is key to supporting Ontario's education system and the breadth and depth of the expertise contributed by individuals and organizations combine to support student well-being.

Parent groups, trustees and government agencies work with teachers and administrators, faculties of education, teachers' federations and professional associations to identify issues and develop solutions. Whether developing standards of practice for OCTs or a response to government policy initiatives, consulting with education stakeholders is an integral part of addressing issues and opportunities facing the teaching profession.

### Highlights from 2022 include:

**Additional Qualification Guidelines on Addressing Anti-Black Racism to Change Pedagogy and Practice:** Released in March 2022, the guidelines were the result of more than a year's worth of collaboration and consultation with a wide variety of academics, experts, education stakeholders and community leaders. The guidelines provide an updated understanding of the contextual history of systemic anti-Black racism and the continuing impact it has on Black students and their families, both inside and outside the classroom. The three-part AQ consists of *Anti-Black Racism: Addressing Anti-Black Racism to Change Pedagogy and Practice* part 1, part 2 and Specialist.

The College produced a companion resource document to the AQ guidelines that describes the historical background and art-informed development of the guideline content. Nine providers currently offer these accredited courses.

**Managing bias to support student success webinar:** The College worked closely with Amorell Saunders N'Daw, the lead writer of the College's *Professional Advisory on Anti-Black Racism*, to host a webinar where she explored and illustrated the impact of conscious and unconscious bias through the lived experiences of Black students.

### Greater student protection: completing the Sexual Abuse Prevention Program

More than 90 per cent of members have completed the Program since it came into effect at the beginning of 2022. Created in partnership with the Canadian Centre for Child Protection, the Program is mandatory for all members and a certification requirement for all applicants.

### Our public register: Find a Teacher

In the interest of transparency, the public can search a database of all Ontario Certified Teachers on our website, which includes their qualifications, credentials and, most recently, criminal charges and convictions relevant to an OCT's ability to teach.

Notations of every revocation, cancellation and suspension, and any terms, conditions or limitations on a teacher's certificate, are also listed.

### Publicly available: Discipline hearings and decisions

Our disciplinary hearings are open to the public. A summary of each hearing and its outcome is published in the College's official publication *Your College and You*, on our website, and through Quicklaw and CanLII.

## Resources available year-round



We offer OCTs and the public a wide range of resources about teaching and education on our website, through the Margaret Wilson Library and in our newsletters ***Your College and You*** and ***The Standard***. Government agencies, consulates, international organizations and advocacy groups, as well as other Canadian provinces, increasingly draw on College expertise about teacher certification, international credentials and assessment, and the status of teacher education. Standard correspondence at the College reflects, wherever possible, gender-neutral language. Providing members with the ability to self-identify supports our ongoing commitment to inclusivity and respect when communicating with applicants, College members and the public within diverse communities.



# Year 1: A Modernized Governance Structure

12

Council members

38

Committee members



Competency-based selection process



Diverse geographic, linguistic, and Indigenous perspectives of Ontario

78

Panellists on rosters

## Year one in review

The College's first year under a new modernized governance structure has been a success. The smaller and nimbler Council of 12, comprised of six Ontario Certified Teachers and six members of the public, are responsible for governing the College. Council is responsible for setting our strategic objectives to help us achieve our statutory mandate.

Also in place were our statutory committees, regulatory committees and rosters of panellists, all established through a competency-based selection process.

Members of Council are dedicated to only serving on Council, while more than 100 individuals serve on committees and rosters, which ensures an ample supply and variety of decision-makers in various roles.

## Year-round application process

Applications to Council, committees and rosters are accepted year-round and held for review on an as-needed basis or until the annual selection process, which occurs at the end of each calendar year.

OCTs and members of the public can apply to the Selection and Nominating Subcommittee for future Council, committee and roster vacancies on an ongoing basis. Individuals are appointed for a two-year term and can serve for up to six consecutive years.

## College Council

### Members of the teaching profession

Douglas Gosse, OCT  
Martine Lewis, OCT  
Imran Syed, OCT  
Maria Vasanelli, OCT  
Tammy Webster, OCT  
Valerie Williamson, OCT

### Members of the public

Diana Miles, Chair of Council  
Abena Buahene  
Jonathan Davey  
Peter Dinsdale  
Elaine Lajeunesse  
Jonathan Rose

### Subcommittees of Council

Council members also serve on one or more of the following subcommittees:

- Audit and Finance
- Human Resources
- Selection and Nominating

## Committees

The mandate of each committee is set out in legislation or regulation, depending on its role in the governance structure.

All statutory and regulatory committees are comprised of an equal number of members of the College in good standing and members of the public who must not be, nor ever have been, a member of the teaching profession. Statutory committee chairs and vice-chairs also serve on the Adjudicative Body of Chairs.

### Find out more about our Committees at

[oct-oeeo.ca/committees](https://oct-oeeo.ca/committees)

### Statutory committees

- Adjudicative Body of Chairs
- Investigation
- Discipline
- Fitness to Practise
- Registration Appeals

### Regulatory committees

- Accreditation
- Accreditation Appeal
- Standards of Practice and Education

## Rosters of Panellists

Individuals serving on rosters are appointed to three-person panels to decide matters on behalf of a committee.

# Membership and Applications

## Ontario Certified Teachers

Who are Ontario Certified Teachers? Teachers, vice-principals, principals, supervisory officers, consultants and those working in non-school board positions must all be licensed by the College to work in Ontario's publicly funded schools and school systems.

Our members work in faculties of education at universities, the Ministry of Education, teachers' federations, independent schools, and at the College itself. They also work in many other institutions that provide educational opportunities for teachers and their students in Ontario, other parts of Canada and around the world.



## Total Number of Members in Good Standing



Female **171,921**



English 161,560

French 10,361

Male **57,125**



English 53,177

French 3,948



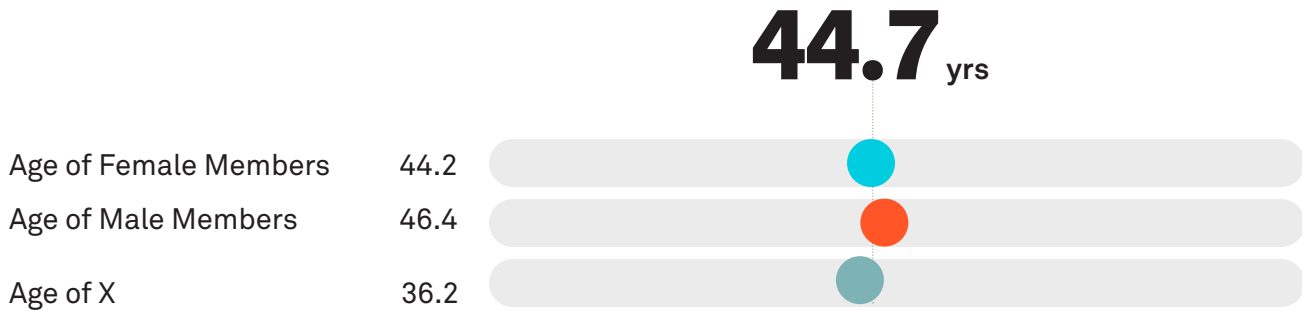
X **222**

English 218

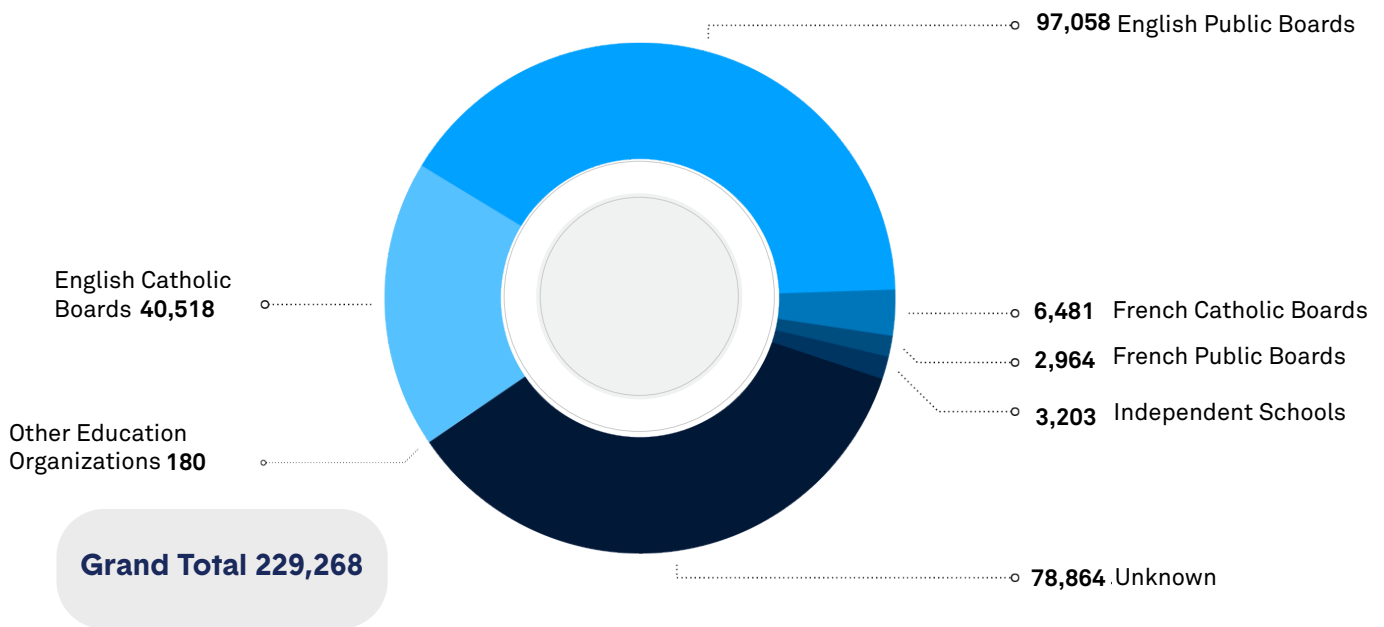
French 4



## Average Age of Members



## Where Members are Employed (based on fee payment information)

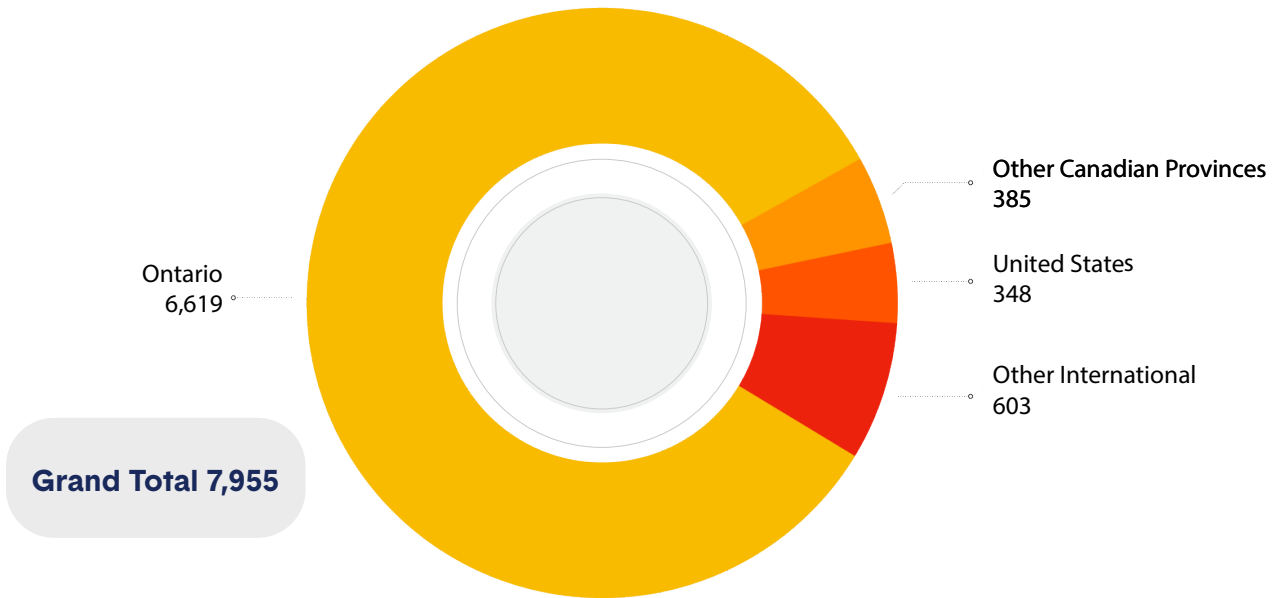


## Applications

The College receives applications for certification from both domestic and international applicants. To be certified, teachers must typically have:

- completed a minimum three-year postsecondary degree from an acceptable postsecondary institution
- successfully completed a four-semester teacher education program
- applied to the College for certification and paid the annual membership and registration fees
- successfully completed the Sexual Abuse Prevention Program.

## Total Number of Applicants Certified by Jurisdiction in 2022



## Total Number of New Teacher Induction Program Completions in 2022



## Total Number of Registration Appeals in 2022



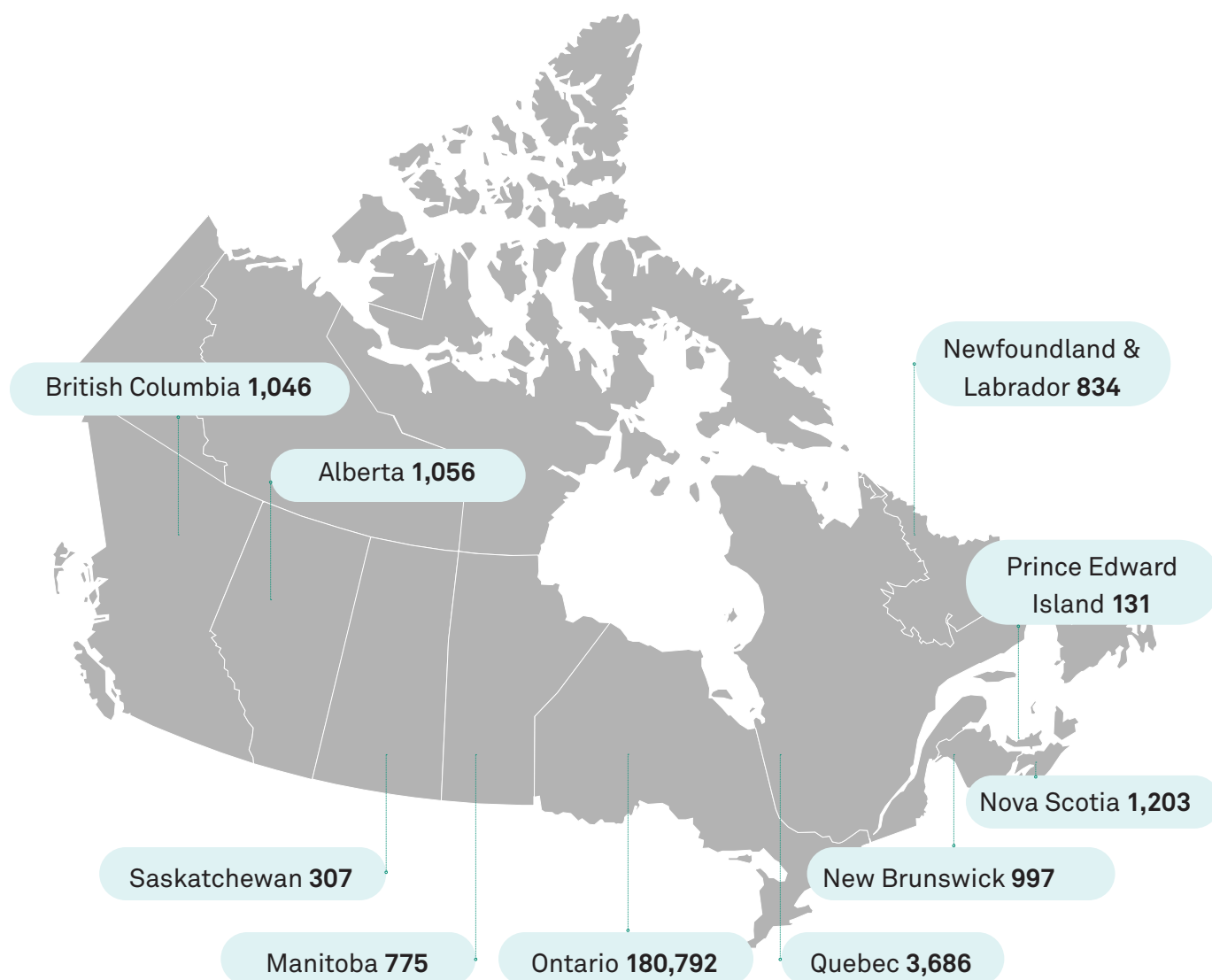
Not all applicants who apply to the College become certified. Those who are denied have the right to appeal the decision within 60 days.

# Teacher Education

## Accreditation

The College is responsible for accrediting Ontario's initial (pre-service) and ongoing (in-service) teacher education programs in Ontario, including more than 50 full- and part-time pre-service programs at 19 faculties of education.

## Total Number of Members by Province of Initial Certification



## Top 20 Countries where Members Were Initially Certified (Excluding U.S. & Canada)

Country	Certified
Australia	4,824
India	3,954
England	1,074
Scotland	1,055
New Zealand	692
Jamaica	667
Unknown	415
Philippines	344
Pakistan	331
Wales	269
Poland	257
Nigeria	202
South Africa	167
Romania	154
Ukraine	140
Hong Kong	137
Albania	120
Egypt	117
Guyana	113
Trinidad & Tobago	111

## Total Number of New Members by Ontario Faculty of Education

Faculty of Education	Quantity
Faculty of Education, Brock University	753
Ontario Institute for Studies in Education of the University of Toronto	679
Faculty of Education, York University	658
Faculty of Education, University of Ottawa	563
Schulich School of Education, Nipissing University	558
Faculty of Education, Queen's University	515
Faculté d'éducation, Université d'Ottawa	512
Faculty of Education, The University of Western Ontario	470
Faculty of Education, Lakehead University	390
Faculty of Education, University of Windsor	350
University of Ontario Institute of Technology	251
Trent University	250
Faculty of Education, Wilfrid Laurier University	176
College of Education, Niagara University	148
Faculté d'éducation, Université Laurentienne	97
School of Education, Laurentian University	85
Redeemer University College	84
Tyndale University	83

## Qualifications of College Members

### Additional Qualification Courses

The College reviews and approves hundreds of Additional Qualification (AQ) courses. These courses help teachers stay current in their practice, expand their skills and meet the challenges of today's classrooms.



**Total AQs Awarded 28,867**

## Top 20 English Additional Qualifications Awarded in 2022, by Subject

Top Additional Qualifications - English	Quantity
Special Education, Part 1	2,946
Mathematics, Primary and Junior, Part 1	1,702
Teaching English Language Learners, Part 1	1,442
Reading, Part 1	1,438
Special Education, Part 2	1,391
Guidance and Career Education, Part 1	1,341
Religious Education in Catholic Schools, Part 1	1,305
Special Education, Specialist	943
Kindergarten, Part 1	880
Mathematics, Primary and Junior, Part 2	851
Principal's Qualification, Part 1	824
Principal's Qualification, Part 2	803
Teaching Students with Communication Needs (Autism Spectrum Disorder)	725
Honour Specialist	599
Teacher Librarian, Part 1	569
First Nations, Métis and Inuit Peoples: Understanding Traditional Teachings, Histories, Current Issues and Cultures, Part 1	565
Mathematics, Primary and Junior, Specialist	540
French as a Second Language, Part 1	485
Guidance and Career Education, Part 2	434
Co-operative Education, Part 1	424

## Top 20 French Additional Qualifications awarded in 2022, by Subject

Top Additional Qualifications - French	Quantity
Éducation de l'enfance en difficulté, partie 2	153
Éducation de l'enfance en difficulté, spécialiste	137
Éducation religieuse en milieu scolaire catholique, partie 1	137
Premières Nations, Métis et Inuits - Comprendre les enseignements traditionnels, l'histoire, les enjeux actuels et les cultures, partie 1	79
Mathématiques (cycles primaire et moyen), partie 1	55
Qualifications à la direction d'école, partie 1	55
Qualifications à la direction d'école, partie 2	51
Orientation et formation au cheminement de carrière, partie 1	47
Enseignante associée ou enseignant associé	46
Mathématiques (cycles primaire et moyen), partie 2	37
Lecture, partie 1	35
Enseignement et apprentissage électroniques	32
Intégration de la technologie de l'information et de la communication dans l'enseignement, 1 <sup>re</sup> partie	28
Intégration de la technologie de l'information et de la communication dans l'enseignement, spécialiste	28
Mathématiques (cycles primaire et moyen), spécialiste	27
Éducation religieuse en milieu scolaire catholique, partie 2	24
Actualisation linguistique en français/Programme d'appui aux nouveaux arrivants, partie 1	22
Éducation religieuse en milieu scolaire catholique, spécialiste	22
Jardin d'enfants, partie 1	22
Intégration de la technologie de l'information et de la communication dans l'enseignement, 2 <sup>e</sup> partie	21

### Members with Principal’s Qualifications (by Gender)

The Principal’s Qualifications program is designed to educate future principals to lead and manage efficiently in contexts characterized by change and complexity.



### Members with Supervisory Officer’s Qualifications (by Gender)

The Supervisory Officer’s Qualifications program is designed to help educators become leaders at the board level.

Supervisory officers have two prime responsibilities. They are responsible to:

- the Minister of Education for ensuring that ministry policies are carried out by school boards.
- school boards for carrying out the duties assigned to them.



# Teacher Regulation

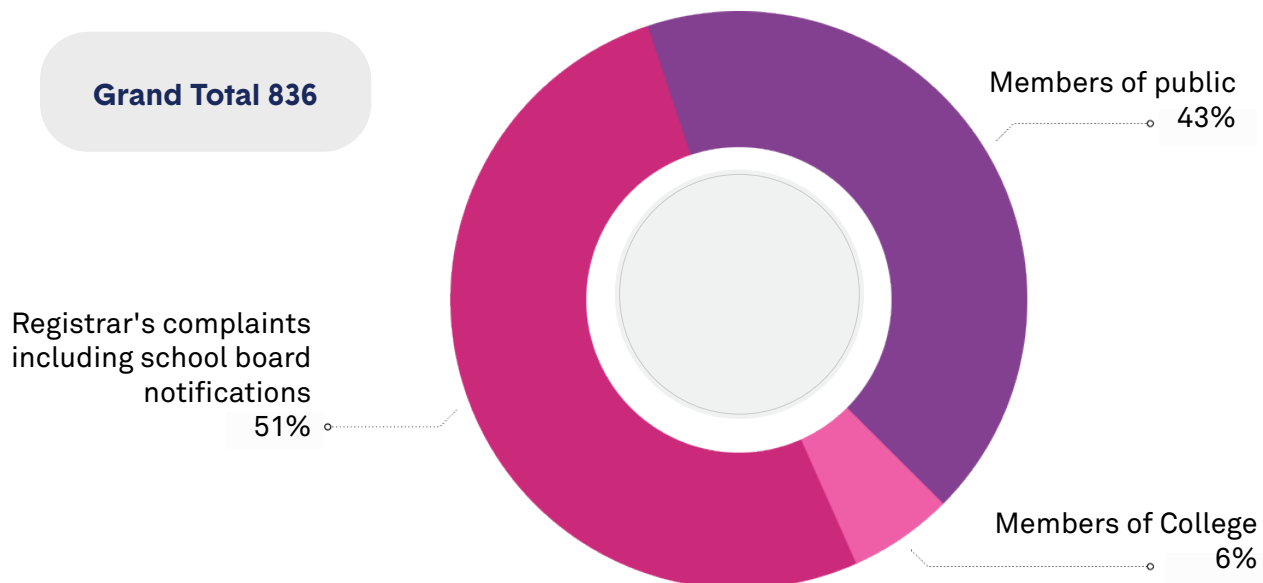
The College investigates complaints about its members to enhance public confidence in the teaching profession and promote learning environments that are safe for students.

Some complaints can be addressed at an early stage through complaint resolution. In most cases, a panel reviews investigation reports and, if conduct, competence or capacity concerns are identified, a separate Discipline or Fitness to Practise panel rules on the allegations. There are two types of hearings:

- Discipline hearings (and written decisions) involving allegations of professional misconduct and/or incompetence are generally public.
- Fitness to Practise hearings (and written decisions) involving allegations of incapacity on the part of a member are not public.

## Origin of Complaints

The College receives complaints from three sources.



**Complaint Resolution:** The voluntary, without prejudice process through which suitable complaints are resolved by way of agreement, without a full investigation or hearing. Outcomes protect the public interest and mirror three-person Investigation Committee panel decisions reached after full investigations of matters of a similar nature.

**Investigation:** Screens all complaints regarding members of the College and determines the appropriate outcome for complaints. The panel may decide to:

- refuse to further investigate;
- not refer a complaint to Discipline or Fitness to Practise and take no further action;

- issue a written reminder, advice, caution or admonishment;
- issue an oral caution or admonishment;
- adopt an undertaking reached with respect to Teacher Performance Appraisals or an undertaking to resign and never to re-apply;
- conduct medical inquiries regarding a member’s fitness to practise;
- or refer the matter to another committee, including Discipline or Fitness to Practise.

**Discipline:** Conducts legal proceedings that are generally open to the public and rules on allegations of professional misconduct or incompetence made against members of the teaching profession. A three-person panel receives evidence and submissions before reaching a decision that is supported by written reasons. If a panel finds that a member engaged in professional misconduct or is incompetent, it may make an order that includes a reprimand, the imposition of terms, conditions or limitations on the member’s teaching certificate, a suspension of their certificate or, in the most serious cases, revocation of their certificate to teach.

**Fitness to Practise:** Conducts closed hearings and rules on allegations related to a member of the teaching profession’s physical or mental capacity to carry out their professional responsibilities. A three-person panel receives evidence and submissions before reaching a decision that is supported by written reasons. If a panel finds that a member is incapacitated, it may make an order that includes the imposition of terms, conditions or limitations on the member’s teaching certificate, a suspension or the revocation of their certificate.

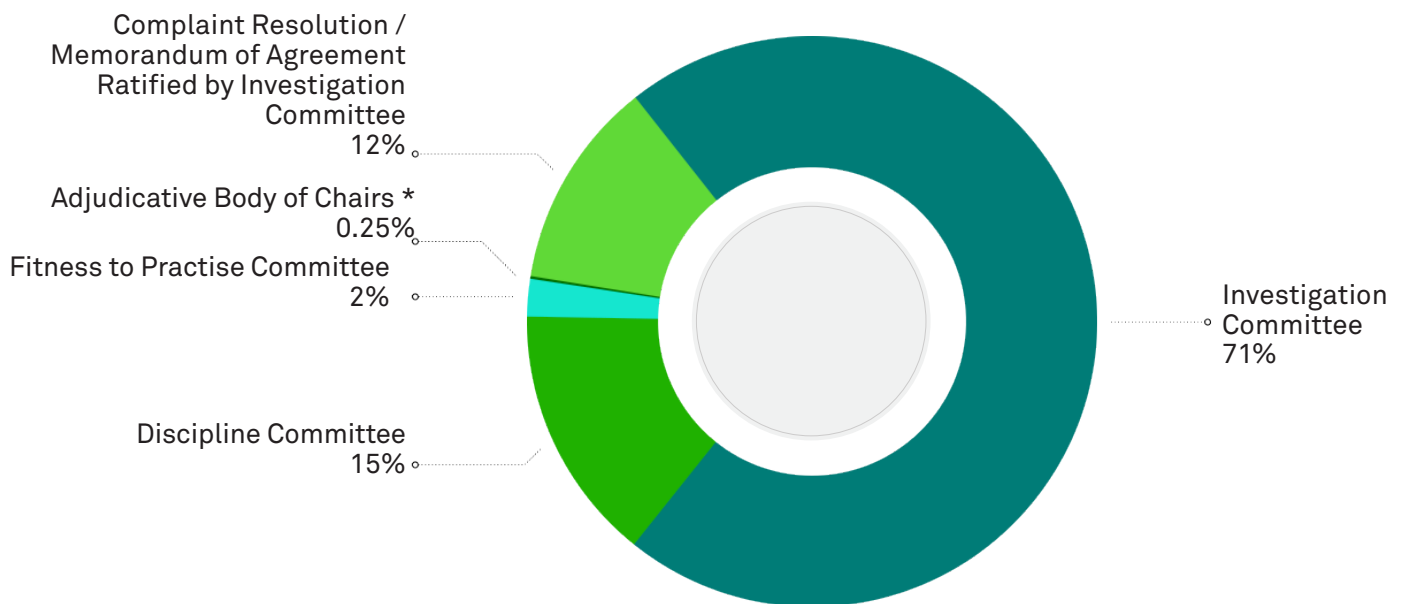
**Adjudicative Body of Chairs:** The chairs and vice-chairs of the Discipline, Fitness to Practise, Investigation and Registration Appeals committees also serve on the Adjudicative Body of Chairs (ABC). The ABC may:

- direct the Discipline or Fitness to Practise committees to hold a hearing to determine allegations of member misconduct, incompetence or incapacity;
- make interim orders directing the Registrar to suspend a member’s teaching certificate or impose terms, conditions or limitations on a member’s certificate;
- make an order directing the Registrar to issue a certificate to a member or to remove the suspension of a member’s certificate (reinstatement);
- approve the Registrar’s appointment of an investigator; and
- hold a hearing for complaints made against a Council, committee or roster member for reasons of conflict of interest or for contravention of the oath.

**In 2022:**

- 17 of the 24 revocations ordered by the Discipline Committee were for sexual abuse.
- The College concluded 96 Discipline Committee hearings and 14 Fitness to Practise Committee hearings. All discipline decisions can be found on our website at [oct.ca](http://oct.ca).
- Criminal charges and convictions that are relevant to an OCT's membership in the College were added to the public register.

**Disposition of Complaints**



\* Referrals were previously handled by the Executive Committee

# Financial Statements

## INDEPENDENT AUDITOR'S REPORT

To the Members of Ontario College of Teachers

### Opinion

We have audited the financial statements of Ontario College of Teachers (the Entity), which comprise:

- the balance sheet as at December 31, 2022
- the statement of operations and changes in members' equity for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2022, and its results of 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 auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in

Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Entity'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 Entity or cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity'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 the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of

the Entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity'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 Entity 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.
- 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.

The logo for KPMG LLP, featuring the letters 'KPMG' in a large, bold, sans-serif font, with 'LLP' in a smaller font to the right. A horizontal line is drawn underneath the letters.

Chartered Professional Accountants,  
Licensed Public Accountants

Vaughan, Canada

March 21, 2023

## ONTARIO COLLEGE OF TEACHERS

### Balance Sheet

(In thousands of dollars)

December 31, 2022, with comparative information for 2021

	2022	2021
<b>Assets</b>		
Current assets:		
Cash	\$4,999	\$ 9,024
Investments (note 2)	9,174	–
Accounts receivable	107	278
Deposits and prepaid expenses	157	314
	14,437	9,616
Capital assets (note 3)	23,695	27,180
	\$38,132	\$ 36,796
<b>Liabilities and Members' Equity</b>		
Current liabilities:		
Accounts payable and accrued liabilities (note 4)	\$3,748	\$ 4,805
Deferred revenue	1,604	1,386
Deferred salaries	195	525
Mortgage payable (note 5)	532	515
	6,079	7,231
Mortgage payable (note 5)	11,788	12,320
Members' equity:		
Unrestricted	10,863	13,837
Internally restricted (note 9)	9,402	3,408
	20,265	17,245
Commitments and contingencies (notes 7 and 8)		
	\$38,132	\$ 36,796

See accompanying notes to financial statements.

On behalf of the Board:

Diana Miles,  
Chair of Council

Linda Lacroix, OCT,  
Registrar & CEO

## Statement of Operations and Changes in Members' Equity

(In thousands of dollars)

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Revenue:		
Annual membership fees	\$39,000	\$ 39,064
Other fees	2,225	1,406
Advertising	284	587
Interest and other (note 11)	1,095	227
	42,604	41,284
Expenditures:		
Employee salaries	18,913	20,379
Employee benefits (note 10)	4,659	5,072
Council and committees	200	570
Services to members and applicants	542	2,450
Professional practice	259	509
Investigations and hearings	5,032	5,403
Operating support	5,430	5,359
Mortgage interest	417	430
Amortization	4,132	3,050
Council elections		5
	39,584	43,227
Excess (deficiency) of revenue over expenditures	3,020	(1,943)
Members' equity, beginning of year	17,245	19,188
Members' equity, end of year	\$20,265	\$ 17,245
Members' equity, comprised of:		
Unrestricted	\$10,863	\$ 13,837
Internally restricted (note 9)	9,402	3,408

See accompanying notes to financial statements.

## Statement of Cash Flows

(In thousands of dollars)

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
Operating activities:		
Excess (deficiency) of revenue over expenditures	\$3,020	\$ (1,943)
Amortization which does not involve cash	4,132	3,050
Change in non-cash operating working capital:		
Accounts receivable	171	(36)
Deposits and prepaid expenses	157	(90)
Accounts payable and accrued liabilities	(1,057)	733
Deferred revenue	218	384
Deferred salaries	(330)	95
	6,311	2,193
Financing activities:		
Repayment of mortgage principal	(515)	(498)
Investing activities:		
Purchases of investments	(9,174)	–
Proceeds from redemption of investments	–	5,019
Purchase of capital assets	(647)	(2,031)
	(9,821)	2,988
Increase (decrease) in cash	(4,025)	4,683
Cash, beginning of year	9,024	4,341
Cash, end of year	\$4,999	\$ 9,024

See accompanying notes to financial statements.

## Notes to Financial Statements

(In thousands of dollars)

Year ended December 31, 2022

The Ontario College of Teachers (the “College”) was established by an Act of the Ontario Legislature proclaimed on July 5, 1996.

The College is an independent, self-regulating professional body with authority to license and regulate the practice of teaching in Ontario.

The affairs of the College were previously administered by a Council comprised of 37 members of whom 23 were elected by the membership and 14 were appointed by the Lieutenant-Governor-in-Council. The provincial government announced the appointment of Paul Boniferro as Transition Supervisory Officer (“TSO”) with the Ontario College of Teachers, effective February 1, 2021 for a one-year term. With this appointment, the College Council was dissolved, placing the College into a period of governance transition that resulted in a new governance model effective February 1, 2022.

The affairs of the College are administered by a Council comprising 12 members of whom half are Ontario Certified Teachers and the other half are a mix of professional backgrounds. All members were selected based on an application and interview process conducted by the TSO.

As a not-for-profit professional membership organization, the College is exempt from income taxes.

### 1. Significant accounting policies:

The financial statements of the College have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies followed by the College are outlined below:

#### (a) Revenue recognition:

The College follows the deferral method of accounting for revenue.

Membership fees received are deferred and recognized as revenue in the year to which the fee relates.

All other unrestricted revenue is recognized as revenue when received or receivable, if the amounts to be received can be reasonably estimated and collection is reasonably assured.

Interest revenue is recorded as earned.

#### (b) Capital assets:

Capital assets purchased are recorded at cost. Repairs and maintenance costs are charged to expenditures. Betterments which extend the estimated useful life of an asset are capitalized.

When a capital asset no longer contributes to the College’s ability to provide services, its carrying amount is written down to its residual value. Capital assets are amortized over their estimated useful lives on a straight-line basis, as follows:

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Building	30 years
Building improvements	15 years
Furniture	10 years
Equipment	3 to 10 years
Computer equipment	4 years
Software	3 years

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(c) Financial instruments:

Financial liabilities are initially recognized at fair value less any financing fees or transaction costs. The financial liabilities are subsequently measured at amortized cost.

Financial assets are initially recognized at fair value plus any financing fees or transaction costs. Investments are recorded at amortized cost and include accrued interest.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the College determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the College expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value. Impairments are recognized through the use of an allowance account, with a corresponding charge in the statement of operations and changes in members’ equity.

(d) Use of estimates:

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

## 2. Investments:

	2022	2021
Bank of Montreal 3.3% GIC, maturing January 27, 2023	\$9,174	-

Included in the investment balance is \$174 (2021 - nil) of accrued interest.

## 3. Capital assets:

			2022	2021
	Cost	Accumulated amortization	Net book value	Net book value
Land	\$ 7,660	\$ -	\$ 7,660	\$ 7,660
Building	12,834	5,347	7,487	7,915
Building improvements	15,721	11,941	3,780	4,769
Furniture	6,451	5,853	598	765
Equipment	3,336	2,948	388	490
Computer equipment	2,019	1,587	432	471
Software	6,769	3,419	3,350	5,110
	\$ 54,790	\$ 31,095	\$ 23,695	\$ 27,180

## 4. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities at December 31, 2022 are government remittances owing of \$138 (2021 - \$198).

## 5. Mortgage payable:

On June 23, 2010, the College purchased eight floors of a 15-floor commercial condominium building at 101 Bloor Street West. The vendor retained the bottom six floors, including the ground floor retail space. Total cost of the property purchased was \$20.5 million, which was recorded in capital assets.

On June 25, 2020, the College entered into a Letter of Agreement (the "Agreement") with a Canadian chartered bank to establish a renewed and amended credit facility (the "Facility"). Under the Facility, the College has established two separate loans with different interest rates and maturity dates as outlined below. Both mortgages are amortized over 20 years and are secured by the property. Held as collateral for the Facility are the property, a chattel mortgage and a general assignment of rents and leases.

Under the terms of the Agreement, the College is required to comply with certain financial and non-financial covenants. As at December 31, 2022, the College is in compliance with the covenants.

As at December 31, the balances outstanding are as follows:

	2022	2021
Bank of Montreal, 3.04% payable in monthly instalments of principal and interest of \$38, maturing June 30, 2025	\$ 6,146	\$ 6,409
Bank of Montreal, 3.54% payable in monthly instalments of principal and interest of \$40, maturing June 30, 2030	6,174	6,426
	12,320	12,835
Less current portion	532	515
	\$ 11,788	\$ 12,320

Principal payments are due as follows:

2023	\$ 532
2024	549
2025	5,875
2026	290
2027	300
Thereafter	4,774
	\$ 12,320

#### 6. Credit facility:

Under the Agreement as disclosed in note 5, the College has access to an operating demand loan with an overall limit of \$5,000, which bears interest at the bank prime rate plus 0.5%. As at December 31, 2022, no amounts (2021 - nil) had been drawn against this facility.

#### 7. Commitments:

The College has entered into various operating lease commitments for office equipment. The estimated annual payments for these operating lease commitments are as follows:

2023	\$ 14
2024	4
2025	4
2026	4
	\$ 26

**8. Contingencies:**

The College is involved in claims that arise from time to time in the normal course of operations. Management is unaware of any matters that will have a material adverse effect on the financial position of the College or its results of operations.

**9. Members' equity:**

The College's Council has designated certain amounts of previously unrestricted members' equity to be internally restricted. The internally restricted funds are available only with the approval of the Council. The purpose of the internally restricted operating reserve is to maintain two months of cash flows for ongoing operations and programs, and to fund unplanned opportunities and liabilities.

Council approved the transfer of \$5,994 from the unrestricted fund to the internally restricted fund (2021 - transfer from internally restricted to fund operations of \$1,414).

**10. Pension plans:**

Employees who are certified teachers are required to participate in the Ontario Teachers' Pension Plan ("OTPP"), a defined benefit pension plan. All but three non-teacher employees are members of the Ontario Municipal Employees Retirement System ("OMERS"), a defined benefit pension plan with similar characteristics to the OTPP. Both OTPP and OMERS are multi-employer pension plans. The College matches the contributions made by the employees. Contributions are based on a statement from the respective plan for each fiscal year.

The College's total annual pension expense for the two plans was \$1,786 (2021 - \$1,877), which is included in the employee benefits expense in the statement of operations and changes in members' equity.

**11. Benefits recovery:**

Included in interest and other is \$503 (2021 - nil) received from the College's group health benefits insurer related to an accumulated surplus of under-claimed insurance premiums over the years. The College utilized this surplus to fund staffing positions to address workload pressures in Membership Services.

**12. Financial risks:**

The College believes that it is not exposed to significant interest-rate, credit or cash flow risk arising from its financial instruments. Additionally, the College believes it is not exposed to significant liquidity risk as all investments are held in instruments that are highly liquid and can be disposed of to settle commitments.

# HISTORICAL STATISTICS

Available online at [oct-oeo.ca/historical\\_stats](https://oct-oeo.ca/historical_stats).



# College News

Sign up to receive our public newsletter, *The Standard*, and learn more about us at [oct-oeeo.ca/The\\_Standard](https://oct-oeeo.ca/The_Standard).

## Discover the Data in Annual Reports

Our previous annual reports are filled with information and can provide statistical information about Ontario's certified teachers, and insight into the College's history and evolution. Visit [oct-oeeo.ca/annual\\_reports](https://oct-oeeo.ca/annual_reports) to learn more.



**Ontario  
College of  
Teachers**

Ontario's Teaching Regulator

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