



BDO Dunwoody LLP
Chartered Accountants
and Advisors

Royal Bank Plaza
P.O. Box 32
Toronto Ontario Canada M5J 2J8
Telephone: (416) 865-0200
Fax: (416) 865-0887

www.bdo.ca

Auditors' Report

**To the Council of the College
of Veterinarians of Ontario & the
Office of the Fairness Commissioner**

We have audited the College of Veterinarians of Ontario's compliance with part II, III and sections 19, 20, 22, 23, 24 and 25 of part VI of the Fair Access to Regulated Professions Act, 2006 for the period July 16th, 2007 to July 15th, 2008. Compliance with the Act is the responsibility of the management of the College of Veterinarians of Ontario. Our responsibility is to express an opinion on this compliance based on our audit. The attached appendix outlines the process, controls, tests and assumptions made.

We conducted our audit in accordance with Canadian generally accepted auditing standards (GAAS) Section 5815. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the College of Veterinarians of Ontario complied with the Act as referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance and evaluating the overall compliance with these criteria.

In our opinion, for the period July 16th, 2007 to July 15th, 2008, the College of Veterinarians of Ontario is in compliance, in all material respects, with part II, III and sections 20, 22, 23, 24 and 25 of part VI of the Fair Access to Regulated Professions Act, 2006.

BDO Dunwoody LLP

Chartered Accountants, Licensed Public Accountants

Toronto, Ontario
December 2, 2008

Appendix I – Audit Criteria, Processes & Controls and Tests

Audit Criteria	Process / Controls	Testing Procedures	Test Result
<p>7. A regulated profession shall provide information to individuals applying or intending to apply for registration by the regulated profession and, without limiting the generality of the foregoing, it shall provide:</p> <ul style="list-style-type: none"> a) information about its registration practices; b) information about the amount of time that the registration process usually takes; c) objective requirements for registration by the regulated profession together with a statement of which requirements may be satisfied through alternatives that are acceptable to the regulated profession; d) a fee scale related to registrations. 2006, c. 31, s. 7. 	<ul style="list-style-type: none"> 1) The registration process for both domestic and internationally trained applicants is communicated through: <ul style="list-style-type: none"> i. Discussion with Administrator, Registration or Registrar ii. Published information on the website iii. Hardcopy of licensing package sent to the applicants 2) The turn around time for registration process is clearly communicated to applicants upon inquiry. Key dates/timeline of College of Veterinarians of Ontario (CVO) jurisprudence exams are formally communicated on CVO's website and via verbal discussion or email. 3) Registration requirements are clearly published on their website, and they are also included in the licensing package sent to the applicants. The Veterinarians Act and Regulations are available to all applicants on website and in licensing package. 4) The fee table for membership fees and exam fees is included in the Registration: General License Checklist for Requirement. This checklist is part of the package sent to all applicants, and it's also published on the website. 	<ul style="list-style-type: none"> 1) Reviewed the following documentation: <ul style="list-style-type: none"> i. Website (Career Map, Registration Process, Fees Table, etc.) ii. Licensing package provided to new or potential registrants 2) Reviewed sample communication with registrants. 3) Observed communication with registrants. 	<p>No Exceptions Noted</p>

Audit Criteria	Process / Controls	Testing Procedures	Test Result
<p>8. A regulated profession shall,</p> <ul style="list-style-type: none"> a) ensure that it makes registration decisions within a reasonable time; b) provide written responses to applicants within a reasonable time; and c) provide written reasons to applicants within a reasonable time in respect of all registration decisions and internal review or appeal decisions. 2006, c. 31, s. 8. 	<p>The College attempts to make registration decisions on the day of receiving a completed application. Two weeks are considered a reasonable time frame. Response time to applicants regarding internal review and external appeal decisions can be one or more months depending on the complexity of the case but communication with these applicants makes the timeline known.</p> <p>The final step in the process tends to be writing of the CVO jurisprudence exam. If the exam is written in other venue than CVO offices, there can be a time lapse of approximately one week before CVO receives the result to make the decision for licensure.</p>	<ol style="list-style-type: none"> 1) Interviewed College personnel to understand the timing of the registration process. 2) Reviewed relevant policies, procedures and process maps. 3) Selected a random sample of 28 applications and determined the exact timeline. For any application which exceeded two weeks reviewed communication with applicant to confirm that valid reasons existed. For example, the application was not complete and was waiting for applicant to provide additional information. 	<p>No Exceptions Noted</p>

Audit Criteria	Process / Controls	Testing Procedures	Test Result
<p>9. (1) A regulated profession shall provide an internal review of or appeal from its registration decisions within a reasonable time. 2006, c. 31, s. 9 (1).</p> <p>9. (2) regulated profession shall provide an applicant for registration an opportunity to make submissions with respect to any internal review or appeal. 2006, c. 31, s. 9 (2).</p> <p>9. (3) A regulated profession may specify whether submissions in respect of an internal review or appeal are to be submitted orally, in writing or by electronic means.</p> <p>9. (4) A regulated profession shall inform an applicant of any rights the applicant may have to request a further review of, or appeal from, the decision.</p> <p>9. (5) No one who acted as a decision-maker in respect of a registration decision shall act as a decision-maker in an internal review or appeal in respect of that registration decision.</p>	<p>An internal review process exists for applications with exceptions. This review is conducted by the Registration Committee. A reasonable time frame and response process exists for the internal review process. Applicants are well informed of both channels of escalation by published information and inquiry by the applicant.</p> <p>The means for submission for external appeals (to the Health Professions Review and Appeal Board) are clearly communicated in a letter accompanied by Reasons for Decision. This is also specified in the Veterinarians Act. Proper segregation of duties exists for standard applications, applications with exemptions which require internal reviews as well as applications for external appeals, as for dictated by the Veterinarian act.</p>	<p>1) Interviewed College personnel to understand the timing and details of the internal and external review process for declined or appealed applications including review of relevant policies, procedures and process maps.</p> <p>2) Selected a random sample of 8 applications (6 internal reviews, 2 external appeals) and determined the exact timeline and verified for each that the decision was made within the established timeline.</p> <p>3) Confirmed that for each declined application the written notification contained: i) clear reasons for decisions based on established criteria for meeting entry-to-practice requirements, ii) communication of the rights the applicant may have to request further review or appeal the decision, and iii) information on external appeal options available as well as timeline of external appeal.</p> <p>4) For each declined application confirmed that an opportunity to make written or oral submission as appropriate was communicated.</p> <p>5) For each internal review and external appeal confirmed proper segregation of duties.</p>	<p>No Exceptions Noted</p>

Audit Criteria	Process / Controls	Testing Procedures	Test Result
<p>10. (1) A regulated profession shall make information publicly available on what documentation of qualifications must accompany an application and what alternatives to the documentation may be acceptable to the regulated profession if an applicant cannot obtain the required documentation for reasons beyond his or her control. 2006, c. 31, s. 10 (1).</p> <p>10. (2) If a regulated profession makes its own assessment of qualifications, it shall do so in a way that is transparent, objective, impartial and fair, and if it relies on a third party to assess qualifications, it shall take reasonable measures to ensure that the third party makes the assessment in a way that is transparent, objective, impartial and fair. 2006, c. 31, s. 10 (2).</p>	<p>Documentation of qualification accompanying the application is communicated through published information on website, as well as licensing package to applicants. The CVO Registrar and Registration Committee make decisions under the authority of the Veterinarians Act and Regulations. The support for decisions is clearly stated in the Reasons for Decisions sent out to all applicants. All applicants are made aware of the external appeal process should they disagree with the decisions.</p>	<p>1) Verified that the published information for internationally trained applicants regarding qualifications and documentation requirements is available and accessible (information available on the web, hard copy licensing package, in accessible formats, and upon direct communication).</p> <p>2) A review of the policies, procedures and process maps outlining the assessment of qualifications was conducted.</p> <p>3) A sample of 36 applications was selected to verify that all submitted qualifications were assessed consistently against the established criteria.</p>	<p>No Exceptions Noted</p>

Audit Criteria	Process / Controls	Testing Procedures	Test Result
<p>11. A regulated profession shall ensure that individuals assessing qualifications and making registration decisions or internal review or appeal decisions have received training that includes, where appropriate,</p> <p>(a) training on how to hold hearings;</p> <p>(b) training in any special considerations that may apply in the assessment of applications and the process for applying those considerations. 2006, c. 31, s. 11.</p>	<p>Registration Committee Training includes annual Orientation presentation and provision of Registration Committee Policy and Procedures manual.</p> <p>College registration personnel have significant experience and are properly supervised and monitored. Formal training for College registration staff is currently not provided in house. Continuing education takes place frequently usually through attendance at regulatory conferences. If turnover occurs the need for training will be reviewed. Practices and processes at the College are well documented and College personnel consult the appropriate resources as required. For example, the Act and Regulations, American Veterinary Medical Association, National Examining Board website and other sources.</p> <p>Note that the external appeals/hearings are not the responsibility of the Registrar and the Registration Committee. However, the administrative responsibilities associated with external appeals and hearings are clearly outlined in the Registration Committee Orientation presentation.</p>	<p>1) Reviewed the Registration Committee Orientation presentation and policy and procedures manual to ensure that it was comprehensive.</p> <p>2) Interviewed the two key registration personnel at the College and assessed understanding of the registration process. This assessment focused on their knowledge of the overall registration process, the assessment of applicant's qualifications, the internal review process and external appeals process.</p> <p>3) Reviewed relevant policies, procedures and process maps to ensure supervision and monitoring is embedded within the process.</p>	<p>No Exceptions Noted</p>

Audit Criteria	Process / Controls	Testing Procedures	Test Result
<p>12. (1) Upon the written request of an applicant for registration by a regulated profession, the regulated profession shall provide the applicant with access to records held by it that are related to the application</p> <p>Limitation</p> <p>12. (2) Despite subsection (1), a regulated profession may refuse access to a record if:</p> <p>(a) the record or any information in the record is subject to a legal privilege that restricts disclosure of the record or the information, as the case may be;</p> <p>(b) another Act, an Act of Canada or a court order prohibits disclosure of the record or any information in the record in the circumstances;</p> <p>(c) granting the access could reasonably be expected to lead to the identification of a person who provided information in the record to the regulated profession explicitly or implicitly in confidence, and the regulated profession considers it appropriate in the circumstance that the identity of the person be kept confidential; or</p> <p>(d) granting the access could negatively affect public safety or could undermine the integrity of the registration process.</p>	<p>All records are openly accessible to applicants upon request. They can drop in to examine the hard copy of their records, or request a copy of their records at any time.</p> <p>At present the College does not formally record all requests to access records. Also, the applicants can review their examination results the same day they complete it. No fees are charged for accessing the file.</p>	<p>1) Interviewed College personnel to understand the process for access to records for applicants.</p> <p>2) Observed communication with applicants to ensure that the process was as communicated.</p> <p>3) For a sample of applicants reviewed correspondence to ensure no fees are charged for access.</p>	<p>No Exceptions Noted</p>

Audit Criteria	Process / Controls	Testing Procedures	Test Result
<p><i>Continued from previous page</i></p> <p>Severability</p> <p>12. (3) Despite subsection (2), an applicant has a right of access to that part of a record that can reasonably be severed from the part to which the applicant does not have a right of access by reason of that subsection. 2006, c. 31, s. 12 (3).</p> <p>Process to be established</p> <p>12. (4) A regulated profession shall establish a process under which requests for access to records will be considered. 2006, c. 31, s. 12 (4).</p> <p>Fee for access</p> <p>12. (5) A regulated profession may charge the applicant a fee for making records available if it first gives the applicant an estimate of the fee. 2006, c. 31, s. 12 (5).</p> <p>Amount of fee</p> <p>12. (6) The amount of the fee shall not exceed the amount prescribed by the regulations or the amount of reasonable cost recovery, if no amount is prescribed. 2006, c. 31, s. 12 (6).</p> <p>Waiver of fee</p> <p>12. (7) A regulated profession may waive the payment of all or any part of the fee that an applicant is required to pay under subsection (5) if, in its opinion, it is fair and equitable to do so. 2006, c. 31, s. 12 (7).</p>	<p><i>See Previous page</i></p>	<p><i>See Previous page</i></p>	<p><i>See Previous page</i></p>

Audit Criteria	Process / Controls	Testing Procedures	Test Result
<p>Review of registration practices</p> <p>19. (1) Every regulated profession shall undertake a review of its registration practices at times specified by the Fairness Commissioner to ensure that the registration practices are transparent, objective, impartial and fair and shall file a report on the results with the Fairness Commissioner by the date specified by the Fairness Commissioner.</p> <p>19. (2) The review shall include an analysis of, (a) the extent to which the requirements for registration are necessary for or relevant to the practice of the profession ; (b) the efficiency and timeliness of decision-making; and (c) the reasonableness of the fees charged by the regulated profession in respect of registrations.</p>	<p>Review by legal counsel of registration practice planned for 2009, as part of regular five year cycle.. This is a review performed from a legal and regulatory perspective.</p> <p>The only other external review is the S5815 audit which is conducted every three years.</p>	<p>1) Reviewed the requirements of the Office of the Fairness Commissioner and confirmed the current audit is the first request for an audit of the registration practices at the College as required by OFC.</p>	<p>No Exceptions Noted</p>
<p>Fair registration practices reports</p> <p>20. A regulated profession shall prepare a fair registration practices report annually or at such other times as the Fairness Commissioner may specify or at such times as may be specified in the regulations. 2006, c. 31, s. 20.</p>	<p>The first required Fair Registration Practice Report is due in March, 2009.</p>	<p>2) Reviewed the requirements of the Office of the Fairness Commissioner and confirmed that the first report is to be filed in March 2009.</p>	<p>No Exceptions Noted</p>

Audit Criteria	Process / Controls	Testing Procedures	Test Result
<p>Reports and information</p> <p>22. 1) The Fairness Commissioner may require that a regulated profession provide the Fairness Commissioner with reports or information relating to the regulated profession's compliance with this Act and the regulations and the regulated profession shall prepare and file the reports with, or provide the information to, the Fairness Commissioner.</p> <p>Same</p> <p>(2) Reports and information required under subsection (1) are in addition to the reports required under sections 19, 20 and 21.</p> <p>Filing of reports by regulated profession</p> <p>23. A regulated profession shall file all reports required to be filed by it under this Act or the regulations with the Fairness Commissioner by the dates specified by the Fairness Commissioner.</p> <p>Report available to public</p> <p>(2) A regulated profession shall make reports filed under subsection (1) available to the public.</p>	<p>All reports or information relating to the regulated profession's compliance with the Act and Regulations were provided upon request by the Fairness Commissioner and by the dates specified by the Fairness Commissioner.</p> <p>Note: this includes any reports or information different from the regular reports to the Fairness Commissioner specified in Section 20 of the Act.</p> <p>CVO provided foundation information for the Study of Registration Practices of the College of Veterinarians of Ontario, 2007.</p> <p>Numerous other information exchanges were provided as requested; no formal reports were requested.</p>	<p>1) Reviewed the document, "Study of Registration Practices of the College of Veterinarians of Ontario, 2007".</p>	<p>No Exceptions Noted</p>

Audit Criteria	Process / Controls	Testing Procedures	Test Result
<p>Form of reports</p> <p>24. (1) Reports and certificates required by this Part and under the regulations shall be in the form and contain information specified by the Fairness Commissioner or as may be specified in the regulations. 2006, c.31, s.24(1)</p> <p>Prohibition on personal information</p> <p>(2) Despite subsection (1), no report or other document prepared and submitted by any person for the purposes of this Act or the regulations shall contain personal information. 2006, c.31, s.24 (2).</p>	<p>There have been no reports under sections 19, 20 and 21 filed as of the date of audit completion.</p>	<p>1) Reviewed the requirements of the Office of the Fairness Commissioner and confirmed that as of the audit completion date, there have been no reports filed under section 19, 20, 21 or 22. The current audit is the first report to be filed under section 21. The first Fair Registration Practices report under section 20 is to be filed in March 2009.</p>	<p>No Exceptions Noted</p>
<p>Certification of reports by regulated profession</p> <p>25. (1) A report required under section 19,20 or 22 shall include a statement certifying that all the information required to be provided in the report has been provided and that the information is accurate.</p> <p>Signature</p> <p>(2) A person with authority to sign on behalf of the regulated profession shall sign the statement required by subsection (1). 2006, c. 31, s. 25 (2).</p>	<p>Reports provided to the Fairness Commissioner must be certified by the College and made available to the public.</p> <p>No report that requires a certification has been required by the college. The document entitled "Study of Registration Practices of the College of Veterinarians of Ontario, 2007" was a study undertaken by the OFC, and is available to the public on both the college's and the Commissioner's website.</p>	<p>1) Reviewed the requirements of the Office of the Fairness Commissioner and confirmed that as of the audit completion date, there have been no reports filed under section 19, 20 or 22. The first Fair Registration Practices report under section 20 is to be filed in March 2009.</p>	<p>No Exceptions Noted</p>