

THE BOARD CONTINUES TO DEAL WITH CHANGE: A NOTE FROM THE CHAIR

In carrying out its responsibilities under the Psychologists Registration Act during the past thirty years, the Board has found itself dealing with changing circumstances and new challenges. Over the years it has developed and refined its procedures to register psychologists, has set standards for competent practice and acceptable conduct for the psychologists it registers, and through its complaints and discipline process provided recourse to members of the public who have been inadequately served by the psychologists they consult. The Board has added to these public responsibilities through contributing its knowledge and experience in comment on government initiatives that impact on the services the public receives, and by providing advice to psychologists on responsible practice through *The Bulletin*, in workshops, public addresses, and in correspondence with individual psychologists.

The volume and complexity of the Board's work continues to increase and its costs in carrying out these responsibilities have similarly increased. In 1985 the complaints received by the Board increased by 100 percent over the previous year and by 1990 had increased by a further 40 percent to the pres-

ent rate of roughly 70 complaints a year. Since 1987, requests for advice from psychologists and others concerning professional standards and ethics have exceeded four hundred each year. A significant proportion of these questions have been complex, have required research and even legal opinion in order to provide sound answers.

In 1989, to enable the Board to fulfill its increasing disciplinary function, the government increased the size of the Board from five to its present complement of ten members, three of whom are representatives of the public. The larger Board now permits a portion of its business to be conducted by standing committees on registration, complaints, and discipline. Other committees have been organized and meet on an ad hoc basis.

THE COST OF REGULATING THE PROFESSION

In 1983 the Board increased its staff to five. In 1988 it engaged the part-time services of a psychologist as a consultant, and in 1990 the Board supported the Registrar's recommendation that further staff positions be added in the next year. These staff additions together with increases in the legal assistance required in dealing with complaints and

discipline, the increases in the Consumer Price Index in the last two years, as well as the impact the GST will have on the Board's costs, will of necessity require an increase in the fees payable by psychologists for the year beginning June 1, 1991.

The Board is proposing that the annual renewal fee for psychologists be increased to \$400. This 21 percent increase is comprised of the following: 11 percent to compensate for the increase in the Consumer Price Index since the last revision of fees in the spring of 1989; an increase of 3.36 percent to compensate for the effect of the GST; and an increase of 6.64 percent to finance additional staff support for Board activities.

REPLACING EXISTING STAFF MEMBERS

Another significant change to be faced by the Board is the resignation of our esteemed Registrar, Dr. Barbara Wand. Dr. Wand served the Board for 15 years with outstanding ability and dedication and it is with great regret that we accept her decision to leave for other pursuits. The Board in its meeting on November 22 decided that Dr. Wand's letter of resignation dated October 29, 1990 be published in *The Bulletin*. The text of the letter is inserted below with an invitation to interested psychologists to apply for the position of Registrar.

Dr. Wand assures me that the job of Registrar is endlessly interesting, and should continue to be as the Board enters a new era.

George Phillips

THE ONTARIO BOARD OF EXAMINERS IN PSYCHOLOGY invites applications for the full-time position of REGISTRAR

The Ontario Board of Examiners in Psychology regulates the practice of psychology in Ontario under the terms of the Psychologists Registration Act, promulgated in 1960. The ten-member Board, consisting of seven psychologists and three public members, is appointed by the Lieutenant Governor in Council to regulate the practice of psychology in the public interest.

Acting as the Board's chief executive officer, the Registrar is responsible for carrying out the Board's statutory responsibilities, for implementing the Board's decisions, for advising the Board, for the preparation of briefs and other Board documents, for liaison with relevant branches of government, and with other professional organizations and community groups. Presently assisting the Registrar in fulfilling these responsibilities is a full-time staff of four, supplemented by a part-time staff of two.

The successful candidate will be registered, or eligible for registration, as a psychologist in Ontario. He or she will have had ten or more years of relevant professional experience, including administrative and supervisory experience. Personal qualities of importance will include critical and analytic ability; strong interpersonal, communication and organizational skills; sensitivity to and insight into professional issues; and strong commitment to the purposes of the Board.

The effective date of this appointment is May or June, 1991. Interested psychologists should send their applications and resumes in confidence before February 15, 1991 to:

The Search Committee
Ontario Board of Examiners in Psychology
101 Davenport Road, Toronto, Ontario M5R 1H5

LETTER TO DR. PHILLS:

October 29, 1990

Dr. George Phills
Psychology Department
London Board of Education
1250 Dundas Street
P.O. Box 5888
London, Ontario
N6A 5L1

Dear George:

With this letter I am submitting my resignation as Registrar for the Board. My plan is to leave with the end of the fiscal year on May 31, and I am confident that the seven months remaining in my tenure will give the

Continued on back page

DISCIPLINARY HEARING I

A hearing of a Discipline Tribunal of the Ontario Board of Examiners in Psychology took place on March 28 and 29, 1990. The Tribunal heard evidence into allegations of professional misconduct against Dr. Michel Girodo.

It was alleged that Dr. Girodo was guilty of professional misconduct in that he failed to maintain the standards of practice of the profession in connection with three reports that he prepared between May and July, 1985, following psychological assessments of a police officer at the request of the officer's superiors on the police force.

The particulars of the allegations were as follows:

1. He failed to adequately inform the officer of the nature and purpose of the assessments he undertook.
2. He failed to adequately inform the officer of the conclusions, opinions and recommendations issuing from his assessments.
3. He drew conclusions and made recommendations about the officer's general suitability for undercover police work which were far beyond the scope of his mandate for these reports.
4. He failed to obtain informed consent from the officer to release his reports and discuss his findings as follows:
 - a. he failed to disclose adequately the scope of his psychological assessment before having the officer execute a consent form purporting to consent to the release of medical information to the health services of the police;
 - b. he failed to obtain any consent or the informed consent of the officer to the release of his psychological "operational" report dated June 3, 1985, to the officer's superiors;
 - c. he failed to obtain the informed consent of the officer to the release of his psychological "operational" report dated June 3, 1985, in that he failed to disclose to the officer the scope and full content of the

aforesaid report prior to releasing it to the officer's superiors;

- d. he failed to obtain the informed consent of the officer to his discussion of the officer's psychological assessment with the officer's supervisors prior to July 31, 1985.
- e. he failed to obtain the informed consent of the officer to the release to the health services, of the psychological report dated June 3, 1985, and the psychological follow-up report dated July 31, 1985, in that he failed to disclose adequately to the officer the scope and content of the reports prior to releasing these reports to the health services.
- f. he failed to comply with the internal professional regulations and policies of the police force governing the confidentiality of psychological assessments.
- g. he violated Principle 1.7 of the Standards of Professional Conduct of the Ontario Board of Examiners in Psychology, in that he failed to adhere to the policy statement of the Ontario Board of Examiners in Psychology entitled "Conflicts Between Standards of Practice and Organizational Demands" published in The Bulletin Vol. 8 No. 3 in January, 1983.

The Plea. Dr. Girodo entered a plea of not guilty to the charge of professional misconduct.

Procedural Matters. At the request of Dr. Girodo, the Tribunal ordered that witnesses be excluded from the hearing, apart from one expert witness called on behalf of the Board. In addition, the Tribunal was concerned that Dr. Girodo was not represented by counsel. The Tribunal informed him of his right to be represented by counsel and was assured by Dr. Girodo that he wished to proceed with the hearing without the benefit of a lawyer acting on his behalf.

The Evidence. The Tribunal heard evidence from three witnesses, the police officer, one expert witness, and Dr. Michel Girodo who testified on his own behalf.

The Decision. After hearing the evidence, the Tribunal found Dr. Michel Girodo to be guilty of professional misconduct under the Psychologists Registration Act, and under Regulation 825, in that he failed to maintain the standards of practice of the profession with respect to allegations 1, 2, 3 and 4 (a), (b), (c) and (e). The Tribunal found that allegations 4 (d), (f) and (g) had not been proven.

The Penalty. After considering the submissions made by Dr. Girodo and by counsel for the Board, the Tribunal ordered that Dr. Girodo be suspended from the Register for a period of three months, and that his name and the details of the offence and penalty be published in the Bulletin in the normal way. Dr. Girodo's suspension began on June 26, 1990 and ended on September 26, 1990.

Reasons for the Penalty. By his own admission, Dr. Girodo is a seasoned and experienced psychologist who was particularly concerned and involved with issues of confidentiality in the assessment of police personnel. He indicated that he was well aware of the standards of practice of the profession in this regard. At the conclusion of the hearing, Dr. Girodo indicated that he accepted the findings reached by the Tribunal and that he was sincerely sorry for his failure to adhere to his professional obligations. He was demonstrably contrite.

Although the professional misconduct of Dr. Girodo is a serious matter, and as the expert witness testified, goes to the very foundation of the psychologist-client relationship, and although Dr. Girodo failed in his obligation to the officer at each stage of the evaluation exercise, the Tribunal was confident that Dr. Girodo's misconduct was out of character and would not be repeated by him. In addition, although a three month suspension is relatively short, the Tribunal was mindful of the fact that the publication of Dr. Girodo's name may be a substantial penalty for him as a consultant to police departments.

DISCIPLINARY HEARING II

A hearing of a Discipline Tribunal of the Ontario Board of Examiners in Psychology took place on June 7, 1990. The Tribunal heard evidence into allegations of malpractice and professional misconduct against Dr. Carey Stevens.

It was alleged that Dr. Stevens was guilty of malpractice and professional misconduct in that he failed to maintain the standards of practice of the profession in connection with a report that he prepared dated March 13, 1989 and an affidavit that he signed March 14, 1989 regarding custody of A and B, the

children of Mr. C. and Ms. C.

The particulars of the allegations were as follows:

1. He failed to follow generally accepted procedures for conducting custody and access assessments as described in the Custody/Access Assessment Guidelines published by the Ontario Psychological Foundation, and referred to in the December, 1988 issue of The Bulletin; the current psychological literature; an article that appeared in the April, 1988 issue of The Bulletin entitled "Custody and Access Assessments"; and a

summary of the decision of a Tribunal of the Board in a previous disciplinary hearing which appeared in the October, 1987 issue of The Bulletin.

2. He failed to interview the mother of the children.
3. He relied upon statements made by the father of the children and the children's nanny without seeking independent verification of the truth of those statements and without obtaining information or responses from the mother.
4. In his affidavit, he made recommendations

as to the interim custody of the children that were based upon an insufficient investigation of the facts.

5. He substituted a computer-generated analysis of Ms. C's test data for his own professional opinion of Ms. C in violation of Principle 2.9 of the Standards of Professional Conduct, and Board policy as set out in the article entitled "Computer Testing and Assessment" which appeared in the November, 1986 issue of The Bulletin.

6. He failed to obtain Ms. C's consent to release his psychology report to Mr. C or to Mr. C's lawyer, Mr. D.

The Plea. Dr. Stevens entered a plea of guilty to the charge of professional misconduct with respect to the first five allegations. He did not plead guilty to the sixth and that allegation was withdrawn.

Procedural Matters. One exhibit was entered into evidence and no witnesses were called. Council for the Ontario Board of Examiners in Psychology provided the Tribunal with a documents brief containing the Notice of Hearing, the documents referred to in the Notice of Hearing, an agreed Statement of Facts, the documents referred to in the Agreed Statements of Facts, and a statement of undertaking by Dr. Carey Stevens dated May 22, 1990. Counsel for the defense presented five letters of reference for Dr. Stevens for the Tribunal's consideration.

Decision of the Tribunal. The Tribunal accepted Dr. Steven's plea of guilty to the charge of professional misconduct.

Reasons for the Decision. The Tribunal reviewed the Agreed Statement of Facts and accepted them.

Penalty. It was decided by the Tribunal that Dr. Steven's receive a reprimand; and that the facts of this case and Dr. Steven's name be published in The Bulletin of the Ontario Board of Examiners in Psychology.

Reasons for the Penalty. Dr. Stevens provided the Tribunal with a statement of changes he has made in his practice and procedures with respect to the performance of custody assessments. Dr. Stevens had not previously been the subject of a discipline hearing before a tribunal of the Ontario Board of Examiners in Psychology. Dr. Stevens acknowledged his guilt in this matter and cooperated fully with the Ontario Board of Examiners in Psychology during the investigation and prosecution. •

STANDARD ON PREPAYMENT OF FEES

Principle 6.12 of the Standards of Professional Conduct prohibits a psychologist from asking a client for prepayment of fees. However, as stated in the October 1984 issue of The Bulletin, a psychologist is permitted to ask a client for a retainer.

The retainer must be placed in a trust account. The money in the trust account belongs to the client and is held on the client's behalf until the psychologist renders the services agreed upon. The psychologist may withdraw money from the trust account for services rendered to the client or expenses incurred on behalf of the client after providing the client with a statement of account.

Psychologists may contact the bank that they use for information on how to set up a trust account. •

CORRECTION

In the October 1990 issue of The Bulletin the name of

Dr. Howard E. Shecter

was incorrectly included among the names of psychologists whose registration had lapsed. Dr. Shecter remains on the Register in good standing. The Board regrets any inconvenience this may have caused to Dr. Shecter. •

WRITTEN EXAMINATIONS

The Examination for Professional Practice in Psychology was administered on October 12, 1990 in Montreal, Ottawa, Thunder Bay, Toronto and Windsor. The Board appreciates the assistance of Professor David Bernhardt, Dayvd James-French, Dr. G. Ron Frisch, Connie Learn, Dr. William Melnyk and Teresa Westergaard who served as proctors. •

COMPLAINTS AGAINST PSYCHOLOGISTS IN ONTARIO: BY SUBJECT OF COMPLAINT JUNE 1, 1989 TO MAY 31, 1990

SUBJECT OF COMPLAINT	NUMBER	PERCENT
PERSONAL CONDUCT		
Dual relationship, conflict of interest	5	7.6
Sexual impropriety	4	6.1
PROVISION OF SERVICES		
Custody & access assessment	10	15.2
Fitness to practice, competence	7	10.6
Insensitive treatment of clients	5	7.6
Confidentiality, record keeping	4	6.1
Failure to respond to a request in a timely manner	4	6.1
Practising outside the area of competence	3	4.6
Inadequate handling of termination	1	1.5
Sexual abuse assessment	1	1.5
CONDUCT IN PROFESSIONAL RELATIONS		
Supervision of personnel	4	6.1
Conduct toward a colleague	3	4.6
Misrepresenting qualifications of non-registered persons	1	1.5
MANAGEMENT OF PRIVATE PRACTICE		
Fees & billing	5	7.6
Public statements	3	4.6
Advertising & announcements	2	3.0
RESEARCH	2	3.0
BASIS FOR COMPLAINT UNCLEAR	2	3.0
TOTAL	66	100.3*

Note. The Board received 17 complaints related to violations of section 11 of the Psychologists Registration Act by persons not registered.

*Error due to rounding.

SUPERVISION OF TEMPORARY REGISTRANTS

Although space does not permit thanking them by name, the Board wishes to express its gratitude to the members of the profession who give generously of their time to the supervision of candidates for registration. At any one time there are on average over 200 psychologists supervising temporary registrants. In giving candidates the benefit of their knowledge and experience and in assist-

ing them to prepare for independent practice, these supervising psychologists make a contribution that is essential in the process of registering psychologists in Ontario. The Board recognizes the importance of these contributions in enhancing its ability to register psychologists who are competent to provide services to the public in Ontario. •

NEW PERMANENT REGISTRANTS

The following candidates for registration in Ontario were admitted to the Permanent Register at a meeting of the Board held on November 21, 22 and 23, 1990:

Donald Thomas Abrash
 Diane Louise Addie
 Claude Guy Balthazard
 Kirk Ross Bates
 Joanne Belair Lockhead
 Barry Bertrand Benness
 Robert Allan Besner
 Rodney Earl Brandvold
 Allan Jay Brenman
 Diana Burt
 Laura Monie Champion
 Lina Charette
 Gregory Dennis Chowanec
 David Joseph Clair
 Karen Reesa Cohen
 Irwin Joseph Cooper
 Steven Douglas Dalrymple
 Michela Mary David
 Nancy Jean Eames
 Lorraine E. Ferris
 Margaret Mary Flintoff
 Thomas Allen Foord
 David Gordon Fontaine-Prendergast
 Robert Malcolm Haymond
 Janet Louise Hinchley
 Ronald Robert Holden
 Stephen B. Hotz
 Jack Kamrad
 Louise E. Koepfler
 Marianne W. Kristofferson
 Judy Evelyn Makin
 Jeffrey Scott Martzke
 Dwight S. Mazmanian
 Mary Pat McAndrews
 Keith Alan McFarlane
 Heather Marjorie McLean
 Walter Henry Mittelstaedt
 Robert Peter Nolan
 Allen Bernice Rollie
 Robert Francis Schnurr
 Karen Leslie Shue
 Howard Steiger
 Susan Lynn Sundberg
 Giorgio Angelo Tasca
 Judy Elizabeth Turner
 John Peter VanDeursen
 Kenneth Ray Welburn
 Nancy Mary Wilkinson
 Harald Wolfgang Lettner

ORAL EXAMINATIONS

The oral examinations were held in Toronto on November 21, 22 and 23. Assisting the Board in conducting these examinations were the following psychologists:

JAMES ALCOCK, PH.D. Professor, Glendon College, York University.
EDWARD BLACKSTOCK, PH.D. Chief Psychologist, Peel Board of Education.
J. CARSON BOCK, M.A. Private Practice, Toronto.
PETER CARLSON, PH.D. Psychologist, Kingston General Hospital.
MICHAEL CONDRA, PH.D. Psychologist, Kingston General Hospital.
BRUCE CONNELL, PH.D. Consulting psychologist, London Board of Education.
CHRISTOPHER COOPER, PH.D. Psychologist, Family Court Clinic, Kingston General Hospital.
LOIS DOBSON, PH.D. Executive Director, Infant and Family Program.
HENRY EDWARDS, PH.D. Dean, Faculty of Social Sciences, University of Ottawa.
SHARYN EZRIN, PH.D. Private practice, Toronto.
SHELDON GELLER, PH.D. Psychologist, Geller, Shedletsky & Weiss, Toronto.
MARGARET HEARN, PH.D. Manager, Department of Psychological Services, University Hospital, London.
CHRISTINE LITTLEFIELD, PH.D. Psychologist, Toronto General Hospital.
BRUCE QUARRINGTON, PH.D. Professor Emeritus, Department of Psychology, York University, Toronto.
DAVID P. RYAN, PH.D. Consulting Psychologist, Department of Extended Care, Sunnybrook Health Science Centre, Toronto.
CLARE STODDART, PH.D. Consultant, Ottawa General Hospital. •

ADDITIONS TO THE TEMPORARY REGISTER SINCE SEPTEMBER, 1990

Peter Barnett	Bonnie Gillis
Lynnette Bauer	Christina Henninger
Virginia Bourget	Naresh Issar
Janet Clewes	Mary Klein
Daniel Cohen	Brian Lazowski
Eleanor Cruise	Barbara Morrongiello
Heather Davidson	Phyllis Nemers
David Day	William Parkinson
Margaret DeCorte	Randolph Paterson
Pierre Dion	Miguel Perez
Anthony Eccles	Coralee Popham Lane
Andria Eisen	Andrea Snider

LETTER TO DR. PHILLS

Continued from page 1

Board ample time to find my replacement as well as for me to help in the transition. I see this step as fitting, as by June of next year I will have held the position as Registrar for the Board for fifteen years—a round, indeed fat, number.

It has been a privilege for me to have been able to serve the Board in this capacity and to have had the opportunity to work with so many able, interesting and committed members of both the Board and the staff. In carrying out its mandate the Board has set a standard that other regulatory bodies can emulate, and I am proud to have been part of this.

I will miss everyone intensely, but it is time for me to begin filling what will be a huge gap in my life—probably by expanding some personal interests and exploring less time-consuming professional opportunities. In the meantime, my best wishes to everyone, individually and collectively.

Sincerely,

Barbara Wand

The BULLETIN

The Bulletin is a publication of the Ontario Board of Examiners in Psychology.

CHAIR George H. Phills, Ph.D.	REGISTRAR Barbara Wand, Ph.D.
SECRETARY TREASURER Brian A. Ridgley, Ph.D.	STAFF Susan Brooks Connie Learn
MEMBERS Elspeth W. Baugh, Ph.D. Ms. Huguette B. Boisvert Ms. Deborah J. Brooks Mario R. Faveri, Ph.D. William T. Melnyk, Ph.D. David L. Rennie, Ph.D. E. June Rogers, Ph.D. Ms. Muriel R. Rothschild	CONSULTANT Bruce J. Quarrington, Ph.D. EDITOR Barbara Wand, Ph.D.

The Bulletin is published quarterly. Subscriptions for Ontario psychologists are included in their registration fee. Others may subscribe at \$10.00 per year, or \$2.50 per single issue. We will also attempt to satisfy requests for back issues of *The Bulletin* at the same price. ■

AUDIT REPORT

MEMBERS OF THE BOARD:

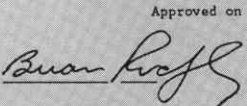
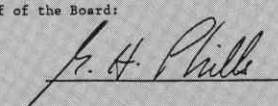

We have examined the balance sheet of The Ontario Board of Examiners in Psychology as at May 31, 1990 and the statements of stabilization fund, revenue, expenses and surplus and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such test and other procedures as we considered necessary in the circumstances.

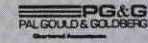
In our opinion, these financial statements present fairly the financial position of the Board as at May 31, 1990 and the results of its activities and the changes in its financial position for the year then ended in accordance with the accounting policies described in Note 1 applied on a basis consistent with that of the preceding year.

Markham, Ontario
September 12, 1990

Per [Signature]
CHARTERED ACCOUNTANTS

FINANCIAL STATEMENTS AS OF MAY 31, 1990

<u>THE ONTARIO BOARD OF EXAMINERS IN PSYCHOLOGY</u>			
<u>BALANCE SHEET</u>			
As at May 31, 1990 (With Comparative Figures for 1989)			
<u>ASSETS</u>			
	1990	1989	
Cash	\$ -	\$ 12,845	
Short-term investments	884,277	737,276	
Sundry assets	18,927	11,053	
Leasehold improvements - Net of accumulated amortization \$68,270 (1989 - \$54,616) - Note 1(a)	-	13,654	
	903,204	774,828	
<u>LIABILITIES</u>			
Bank indebtedness	17,770	-	
Accounts payable and accrued liabilities	70,173	33,483	
Registration fees received in advance	408,423	428,242	
	496,366	461,725	
<u>ACCUMULATED SURPLUS</u>			
Stabilization fund - Note 2	24,000	12,000	
Surplus	382,838	301,103	
	406,838	313,103	
	\$ 903,204	\$ 774,828	
Approved on Behalf of the Board:			
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See accompanying Notes			
			

<u>THE ONTARIO BOARD OF EXAMINERS IN PSYCHOLOGY</u>			
<u>STATEMENT OF STABILIZATION FUNDS</u>			
For the Year Ended May 31, 1990 (With Comparative Figures for 1989)			
	1990	1989	
BALANCE - Beginning of year	\$ 12,000	\$ -	
Transfer from surplus	12,000	12,000	
BALANCE - End of year	\$ 24,000	\$ 12,000	
Approved on Behalf of the Board:			
See accompanying Notes			
			

THE ONTARIO BOARD OF EXAMINERS IN PSYCHOLOGY
STATEMENT OF REVENUE, EXPENSES AND SURPLUS

For the Year Ended May 31, 1990
(With Comparative Figures for 1989)

	1990	1989
REVENUE:		
Registration fees	\$ 583,525	\$ 507,428
Examination fees	42,500	35,900
Interest and other income	<u>80,728</u>	<u>46,976</u>
	<u>706,753</u>	<u>590,304</u>
EXPENSES:		
Salaries	228,849	205,839
Employees benefit costs	27,401	26,688
Travel and meetings - Board members	50,142	25,830
Legal and investigation fees	108,222	21,103
Audit fees	3,551	3,074
Rent and occupancy costs	55,635	53,321
Printing and distribution costs	35,335	38,519
General and office expenses	24,748	22,010
Directory advertising	12,177	11,555
Telephone	4,844	4,171
Examination costs	41,615	34,295
Office furniture and equipment	6,845	1,401
Amortization of leasehold improvements	<u>13,654</u>	<u>13,654</u>
	<u>613,018</u>	<u>461,460</u>
EXCESS OF REVENUE OVER EXPENSES	93,735	128,844
SURPLUS - At beginning of year	<u>301,103</u>	<u>184,259</u>
Less: Transferred to stabilization fund - Note 2	<u>12,000</u>	<u>12,000</u>
SURPLUS - At end of year	<u>\$ 382,838</u>	<u>\$ 301,103</u>

See accompanying Notes

PG&G
PAL GOULD & GOLDBERG
Chartered Accountants

THE ONTARIO BOARD OF EXAMINERS IN PSYCHOLOGY
STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Year Ended May 31, 1990
(With Comparative Figures for 1989)

	1990	1989
CASH PROVIDED BY OPERATIONS:		
Excess of revenue over expenses	\$ 93,735	\$ 128,844
Amortization of leasehold improvements	<u>13,654</u>	<u>13,654</u>
	<u>107,389</u>	<u>142,498</u>
Changes during the year in:		
Sundry assets	(7,874)	(1,269)
Bank indebtedness	-	(24,804)
Accounts payable and accrued liabilities	36,690	(1,890)
Registration fees received in advance	<u>(19,812)</u>	<u>75,787</u>
	<u>8,997</u>	<u>47,824</u>
CASH PROVIDED BY OPERATIONS	<u>116,386</u>	<u>190,322</u>
NET CASH INCREASE	116,386	190,322
CASH AND SHORT-TERM INVESTMENTS		
- Beginning of year	<u>750,121</u>	<u>559,799</u>
CASH AND SHORT-TERM INVESTMENTS - End of year	<u>866,507</u>	<u>750,121</u>
CASH AND SHORT-TERM INVESTMENTS CONSIST OF:		
Cash	-	12,845
Short-term investments	884,277	737,276
Bank indebtedness	<u>(17,770)</u>	<u>-</u>
	<u>\$ 866,507</u>	<u>\$ 750,121</u>

See accompanying Notes

PG&G
PAL GOULD & GOLDBERG
Chartered Accountants

NOTES TO THE FINANCIAL STATEMENTS May 31, 1990

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

(a) Fixed Assets

Purchases of fixed assets consisting of office furniture and equipment, are fully expensed in the year of acquisition. Leasehold improvements are being amortized over the term of the lease.

(b) Dues Income

In accordance with the regulations of the organization, annual registration fees cover a period of twelve months commencing June 1. of each year. Registration fees received prior to May 31, 1990 covering the subsequent period from June 1, 1990 to May 31, 1991 have been deferred.

2. SIGNIFICANT BOARD INFORMATION:

In order to fulfil its mandate the Board must be able to carry out its regulatory responsibilities at all times. Certain costs incurred in carrying out disciplinary investigations and hearings can vary significantly and consequently cannot always be accurately predicted and budgeted for in advance. Accordingly the Board has instituted a stabilization fund to finance future legal costs significantly in excess of those budgeted. The maintenance of this fund is also intended to stabilize the level of fees charged to licensees over time.

3. COMMITMENTS:

Under the terms of a lease expiring February 28, 1995, the Board is liable for the following minimum annual rental payments.

1991	\$36,000
1992	36,500
1993	38,500
1994	40,000
1995	30,000

In addition the company is liable for its proportionate share of operating costs.