

Ontario College of Teachers

Registration Practices Audit

March 2009

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1. Scope of the Engagement

We have completed the agreed upon test procedures of the registration practices of the Ontario College of Teachers (“OCT” or “College”) as requested by the Office of the Fairness Commissioner (“OFC”). The objective of the test procedures was to assess whether the OCT’s registration practices are transparent, objective, impartial and fair as outlined in the Fair Access to Regulated Professions Act 2006 (“FARPA”). Our procedures included interviews, enquiries and certain validation tests of the following:

- The provision of information to applicants;
- The decision making and response process to applicants including a review of the supporting documentation in the applicant’s file to support the related correspondence;
- The internal review and appeal process;
- The qualification assessment process;
- The training systems to ensure staff are able to assess qualifications and make registration decisions; and
- The accessibility of the applicant to its own records, College staff and information.

The results of our test procedures, which are summarized below, were based on the certification period from July 16, 2007 to July 15, 2008.

2. Executive Summary

We have completed our procedures as outlined in this report of the Ontario College of Teachers' compliance with the criteria established by the Ontario Fairness Commission related to transparency, objectiveness, impartiality and fairness of the registration process as described in the Fair Access to Regulated Professions Act ("FARPA"), 2006 for the period July 16, 2007 to July 15, 2008. Our procedures were based on compliance with the criteria established in Part III (sections 7-12) of FARPA. Compliance with the criteria established by the provisions of FARPA is the responsibility of the management of the Ontario College of Teachers.

Based on the completion of the procedures performed and the results of our testing as outlined in the report attached, for the period July 16, 2007 to July 15, 2008, the Ontario College of Teachers' registration practices appear to be transparent, objective, impartial and fair as described in FARPA as there were no significant deficiencies noted as a result of our work.

Our test results and findings have been summarized in Section 3.

3. Test Approach and Test Results

A. The provision of information to applicants

- (I) To validate whether the communication materials available to the College's applicants is transparent both in print and online.

Background

The process for updating registration guides is completed by an Internal Task Force comprised of Communications staff (English and French), two employees from External Relations, a staff member from Membership Services and a staff member from Policy and Research. The task force reviews all registration guide updates to ensure the guides reflect any regulatory changes, applicant and focus group initiatives and other general recommendations. The Task Force objective is to ensure clarity in the written materials; to identify and remove vague language; and to ensure that the information is accurate, concise and readily understandable by applicants. The updates to the registration guides are formally approved annually, each November, by all OCT Directors and the Registrar.

Test Procedures and Results

- We noted that the OCT has 7 English registration guides and 8 French registration guides (including one French specific program) that are specified by applicant stream and are updated annually. PwC requested evidence of the above-noted review process for the guides; the update process for making changes; and the approval process for a sample of two guides, namely, the Teachers Outside of Ontario Guide and the Technological Studies Guide and noted the following:
 - Annual updates for the 2008 registration guides were not retained by the Communications Officer, and hence the review and approval process could not be independently validated. Although not in the original audit scope period, we did review the 2009 guide review process which occurred in November 2008. We noted for both of the sampled guides that the final approved version is the version that went to print and is the version that is online.

- For the Teacher’s Outside of Ontario registration guide, although we were able to verify final approval of the registration guide by the Registrar, we were not able to obtain any written evidence that all responsible Directors had reviewed and approved the final version of the guide that is posted. As a result, we could not validate whether the final version incorporated all of the Directors’ modifications.
- For the Technological Studies Guide, we were able to obtain evidence of review and approval of the guide by all Directors and the Registrar.
- PwC also completed the online application process in order to assess clarity and transparency of the process. We noted that the process was well communicated and we were able to complete a “mock” application with ease. No issues were noted.
- PwC reviewed the process for updating the website information and obtained evidence that the website information was reviewed for content clarity and was approved by the Director of Corporate and Council Services and the Registrar prior to the website being updated.
- PwC also compared the website materials to the print materials for consistency. No differences were noted.
- PwC reviewed the French application for Teacher’s Outside of Ontario to determine consistency with the information requested in the French guide to the English guide and noted the following:
 - In the area related to the additional requirements for teachers of Technological Education, we did note differences between the English version and the French version of the guide. Specifically, the French guide, per page 9, does not request evidence of the teaching certificate from the jurisdiction where the applicants are certified to teach. Also, we noted, per page 10, of the French registration guide that there appears to be a translation error. Specifically, the English guide requires evidence of prior teaching experience related

to technological studies. However, the French guide requests evidence of prior experience in the private sector. This difference appears to be a translation error.

We also noted page references in the French registration guides were not accurately referenced. For instance, on page 11 of the French guide it makes reference to the original registration form on page 10. However, the original registration form is on page 13. Similarly on page 11 it provides information on the proof of identify whereas the information is actually on page 3. Although the above differences are not significant, it does suggest that there should be a process where a designated College staff member is responsible for the final review of the French version by comparing it, page by page, to the English version for accuracy and completeness.

- PwC reviewed the information available to applicants regarding language proficiency examinations and the clarity of information provided by going to the website of the 2 recommended proficiency examiners. Specifically, we went to the International English Language Testing System (English proficiency) site and the TestCan (French proficiency) site, and noted that the examiners testing the College's applicants have preparation programs, sample online questions and both have a process in place for appeals of scores or re-grading of test results. We did note that in order to reduce the risk of subjectivity, the College requires all applicants to achieve a pre-determined minimum score to be proficient in either English or French. The College also requires the applicant to successfully complete (i.e., achieve the predetermined score) for all areas that are tested (reading, listening, written and oral) in one sitting. These requirements which are communicated to the applicant allow the language testing process to be transparent as it relates to the College's proficiency requirements.
- We also noted that in order to monitor the integrity of the proficiency testing process, the College has engaged an external consultant to evaluate the third party test facilitators as a part of the College's fairness assessment review. Since the external consultant's report was not available at the time of our

field work, we could not determine whether the external consultant noted any deficiencies in the practices of the proficiency examination process that may impact the College's commitment to fairness.

- (II) To assess the consistency between print materials and the online materials.

Test Procedures and Results

- PwC compared the online and print registration guides for the Teachers Outside of Ontario guide and the Technological Studies guide as of March 3, 2009 to assess consistency. PwC obtained copies of the printed and online application forms in both English and French and confirmed that the online form is a .pdf version of the printed application and that the content was the same. No differences were noted.

B. To validate that the OCT has a process that results in timely decision making and responses to applicants and, where appropriate, is supported with documentation

Background

The timeliness of decision making by the OCT is formalized and was published in their registration guides as follows:

- An applicant is notified of their registration ID within 10-15 business days after receipt of the applicant's application and payment of fees.
- The College has a four to six week guideline for application processing and evaluation once all supporting documents have been received.
- The College has a 120 day process for the review and evaluation of an application that goes through the appeal process. The 120 day timeline commences upon receipt of the appellant fees.

The timeliness of decision making in accordance with the published guidelines were validated by testing a sample of applications. We ensured that our sample included the three main application streams which are Ontario applicants, out of province applicants and out of country applicants. A sample of appeals processed during the audit period was also validated.

Test Procedures and Results

- PwC was advised that the registration number for Ontario applicants is provided online at the time that the applicant fees are paid. PwC observed the communication page for the new applicant at the time of testing of our sample of 15 Ontario applicants and observed that the registration number is displayed online upon receipt of payment. No exceptions were noted.
- PwC obtained a sample of 15 Ontario applicant files and assessed whether the applications were reviewed within the 4-6 week timeframe as published in the registration guide. Based on the sample of 15 that were tested, we noted that the application evaluation process and the related communications were done within the 4-6 week timetable for the sample tested. No exceptions were noted.
- PwC obtained a sample of 30 out of province applicants and validated whether the initial acknowledgment letter with the registration ID was issued 15 days after the application fee was paid and whether the evaluation assessment and related communication of the College's decision was made within the 4-6 week timeframe. Based on our testing, we noted the following:
 - 2 exceptions wherein the acknowledgement letter was not sent within the 10-15 business days as per the registration guide. [They were issued 25 and 26 business days after the fees were received.]
 - 5 exceptions where the acknowledgement letters were not issued. We were advised by the College that the letters were not sent as the applicants had provided all the required supporting documentation at the time they paid their fees. For 4 out of these 5 instances, the application evaluation process was within the 6 week timeframe and for the remaining exception it was completed 6 weeks and 5 days after receipt of the application. No significant differences noted in the evaluation process. However, although the applications were processed on a timely basis, by not providing the acknowledgement letter the applicant did not receive their registration number on a timely basis. [Note: the registration number allows the applicant to access their records]. We believe that to improve transparency, we recommend that the College either amend their published process and registration guide to advise applicants, in certain

instances, that they will not receive an acknowledgement letter or should ensure the process is followed for all applicants regardless if the applicant has provided all the relevant documentation as it is important for them to get their registration number for ease of accessing their records.

- 5 instances where the application evaluation process took longer than the 6 week timeframe. We did note for 3 out of the 5 instances that the College did communicate the delays with the applicant on a timely basis. For the remaining 2 instances, per follow up with evaluation management we noted the delay for the other 2 applicants was due to higher than normal volumes for the evaluation staff.
- PwC obtained a sample of 30 out of country applicants and validated whether the initial acknowledgment letter that contains the registration ID was issued 15 days after the application fee was paid and whether the evaluation assessment and related communication of the College's decision was made within the 4-6 week timeframe. Based on our testing we noted the following:
 - For the out of country applicants tested, we noted that for 29 instances where the acknowledgement letters were sent, we noted that they were issued within the 10-15 business days as per the registration guide. No exceptions were noted.
 - For the 1 instance where the acknowledgement letter was not sent, we did note that the applicant had provided all supporting backup at the time of application. (see above)
 - We noted 9 instances where the application evaluation process took longer than the 6 week timeframe. Specifically we noted 7 instances where the College did communicate the delays with the applicant on a timely basis. For the remaining 2 instances, it appears that the applications were delayed due to higher than normal volumes.

C. The internal review and appeal process;

Background

All applicants who are denied certification have the right to appeal. Appeals must be received within sixty days of the applicant receiving their denial

communication as per the College's Act or an extension may be requested in writing. Denials and any supporting documentation are reviewed by the Deputy Registrar's Office, independent from the initial Evaluators, and presented to an Appeals Committee once per month for review.

Test Procedures and Results:

- To validate the transparency and fairness of the denial and appeals process and the communication thereon, we completed the following tests:

For a sample of 10 appeals, we validated the timeliness of the denial and appeal evaluation process to ensure it was completed within the 120 day timeframe as communicated in the registration materials. Based on our testing, we did note 3 instances where the appeals process took longer than the posted timeline. The delays appeared reasonable given the constant communication with each applicant on the file and/ or extensions granted by the Registration Appeals Committee for receipt of international documents or the translation of documents. No further work considered necessary.

- Reviewed that all appellants had paid the fee within the 60 day period, and any extensions were approved by the Registration Appeals Committee. No issues were noted.
- We also validated the review of denials by the Evaluations Manager, Evaluations Review Committee and Registrar; the review and assessment of all appeals by the Registration Appeals Committee; and transparency of the communications at each phase. No issues were noted.

D. The qualification assessment process

Background

We noted that the applicant credentials are assessed in two phases. The authenticity of documents is reviewed by the Records staff and then credentials are reviewed by the Evaluations staff.

The qualification review process for Ontario applicants is all performed online in the New Registry System (NRS), the College's information registration management system. Once the application is submitted online and the application documents are received, the Records staff assigns/ flags the

documents as “complete” in the NRS system. Documents are assessed for validity, whether they have been received independently from third party institutions and time sensitive documents are reviewed for relevancy. NRS is programmed to identify when a predefined list of required documents is marked complete. Once all documents are flagged as complete, certification is automated and the applicant is notified.

The qualification review for out of province and out of country applicants is manual. Once the application has been submitted and scanned to the NRS system, documents are received and marked as complete per the process above for the Ontario applicants. Once all documents are received and marked complete, applications are then forwarded to the Evaluations group who assesses the credentials in order to ensure the applicants’ credentials in academics, professional qualifications and language proficiency are equivalent to that of an Ontario applicant and meet the standards noted in the registration guidelines.

PwC re-performed the application steps in processing an application (including the records and evaluations assessments) for a sample of Ontario, out of province and out of country applicants.

Test Procedures and Results:

- PwC noted through enquiry with management that the Records and Evaluation staff do not have a formal process to declare whether there are any conflicts of interest (i.e. they are related to the applicant, know the applicant (friend), etc). As a result, there is no formal process to ensure that the Records and Evaluation staff are objective and independent of the qualification assessment process. We recommend that the College implement a process where Records staff who authenticate documents, and the Evaluation staff who assess credentials, must declare conflicts they may have so that they are not reviewing files where they know the applicant.
- For a sample of 15 Ontario graduates, PwC validated whether all supporting documents as defined in the registration guides were submitted as part of the application process and noted the following:
 - Acceptable proof of identity documents were received for all applicants tested. [Note: Acceptable documents of proof of identity include birth certificate, Canadian/foreign passport, Baptism certificate (if born in Quebec/Newfoundland), Permanent Residency (“PR”) Card, Canadian Immigration

Record and Visa / Record of Landing.] We noted that all applicants have provided acceptable evidence of proof of identity. No issues were noted.

- In the event that the proof of identity differs from the applicant name, usually in the event of a marriage, the application process requires receipt of a document validating the proof of name change. We did not note any such instances in our sample.
- Criminal checks were obtained for all applicants and were dated within the 6 months of the date of receipt by the OCT. No issues were noted.
- Application fees (\$227 during audit period) were received for all applicants. No issues were noted.
- Applicants that have completed the declaration process and those instances where there were qualifications noted, the declaration or the criminal records were reviewed and approved by the Registrar. No issues were noted.
- For the sample of Ontario graduates, PwC confirmed that the following documents were submitted from a third party institution directly to the College as follows:
 - a) Academic record of teacher education. We noted that the academic record had an official institution seal and was signed by the Registrar. No issues were noted.
 - b) Academic record of post secondary degree(s) were received. No issues were noted.
 - c) Language proficiency in English or French was satisfied for Ontario applicants since the Teacher Education programs were completed in Ontario and program language would be in English or French. No issues were noted.
- For online certifications, PwC validated that the NRS algorithms for Ontario graduates to validate that all documents as per the registration guidelines were also included in NRS. No issues were noted.

- For the sample of Ontario graduates, PwC validated that the NRS documents were marked as complete in the system and were factually acceptable per the registration guidelines prior to the applicant receiving their license. One exception was noted where an applicant was certified due to an Academic Record of Teacher Education being marked as complete upon receipt of a transcript detailing the program, however, the degree was not conferred. We were advised that the College will accept a teacher education transcript without a degree conferral statement as long as the transcript indicates that the degree requirements for the initial teacher education program have been met (“degree requirements met” or “program complete”) and provided that the Registrar sends a letter to the College confirming that the program has been completed and specifying the title of the degree and the date that the degree will be conferred. These transcripts may be sent in bulk with one accompanying letter covering all the transcripts enclosed with the letter. The College will proceed to certification as long as all other necessary documents, including a recommendation that also confirms the completion of the program, have been received. In the review of Ontario Graduate files, PwC found one instance where the Teacher Education Transcript did not include a conferral statement but did indicate that the program had been completed. It was also noted that there were no notes on the applicant file to denote that the final conferred degree was outstanding. This was the only exception noted and no further testing was considered necessary.
- PwC validated that, in instances where applicable, the process for obtaining alternative forms of documentation requirements is consistent and communicated to all applicants. No instances were identified for Ontario graduates in our sample.
- For a sample of 30 out of province graduates, PwC validated whether all supporting documents as defined in the registration guides were submitted as part of the application process and noted the following:
 - Acceptable proof of identity documents were received for all files tested. [Note: Acceptable documents of proof of identity include birth certificate, Canadian/foreign passport, Baptism certificate (if born in Quebec/Newfoundland), PR Card, Canadian Immigration Record and Visa / Record of Landing.]

We noted that all applicants provided acceptable evidence of proof of identity. No issues were noted.

- In the event that the proof of identity differs from the applicant's name, usually in the event of a marriage, we reviewed the file to determine if the College had received a document certifying the proof of name change. We noted 11 instances where applicants had different names per the application and for all 11 instances noted proof of identity and evidence of name change was provided. No issues were noted.
- We noted that criminal checks were obtained for all applicants tested and were dated within 6 months of the date of receipt by the OCT. No issues were noted.
- Application fees (\$345 during audit period) were received for all applicants tested. No issues were noted.
- All applicants tested have completed the declaration and any qualified declarations or qualified criminal records were reviewed and approved by the Registrar. No issues were noted.
- For applicants who completed Teacher's education outside of Ontario, we confirmed that the applicants were certified to teach where they completed their teaching education program. No issues were noted.
- For the sample of out of province graduates, we confirmed that the following documents that were to be submitted from third party institutions were submitted independently including the following:
 - a) For applicants who completed Teacher's education outside of Ontario, applicants must be certified to teach where they completed their teaching education program. In each instance, the required documentation was in the applicant's file.
 - b) All applicant files had evidence of an academic record of teacher education. Specifically, the document had the official institution seal and was signed by the Registrar. No issues were noted.

- c) Statements of Professional Standings (SOPS) from the regulatory body where the teaching certificate has been issued were on file for all applicants tested. [Note: The SOPS should not be dated past one year of the application and is required for all applicants regardless of teaching experience]. No issues were noted.
 - d) Academic record of post secondary degree(s) were on file for all applicants. No issues were noted.
 - e) All applicants tested demonstrated proficiency in English or French by (1) completion of a teacher education program in English/ French from a jurisdiction that only offers teacher education in English or French; or (2) Communication from their respective teacher education programmes was sent directly to OCT confirming language of the teacher education program; or (3) Evidence of primary or secondary and post secondary education was completed in French/ English or (4) Acceptable language proficiency test scores were received. For all applicants, proficiency in French or English was supported by the above documents. No issues were noted.
- We also tested for the above noted sample of out of province applicants, that the NRS documents were all marked as complete in the system prior to the license being issued. No issues were noted.
 - We validated that in instances where the applicant had to provide alternative forms of documentation, the request was properly communicated to the applicant and/or OCT assisted the applicant in obtaining the required information. We noted one instance of this process in our sample and we did not note any exceptions.
- For a sample of 30 out of country graduates, PwC validated whether all supporting documents, as defined in registration guides, were submitted as part of the application process as follows:
 - Validated acceptable proof of identity documents were received for all applicants. [Note: Acceptable documents of proof of identity include birth certificate, Canadian/foreign

passport, Baptism certificate (if born in Quebec/Newfoundland), PR Card, Canadian Immigration Record and Visa /Record of Landing.] We noted that all applicants tested provided acceptable evidence of proof of identity. No issues were noted.

- In the event that the proof of identity differs from the applicant name, usually in the event of a marriage, we validated that documentation certifying the proof of name change was provided. We noted 5 instances where applicants had different names per the application and, in all instances, the College obtained adequate proof of identity and evidence of the name change. No issues were noted.
- We also reviewed that the applicant has Canadian employment authorization (applicable if applicant is not a Canadian Citizen) such as a valid work permit, front and back of PR card. We noted 1 instance where the applicant applied with a temporary SIN that had expired by the date of certification. We did not note any evidence of a valid/updated employment authorization on the employee file. Pursuant to follow up with the College staff, we were advised that employment authorization is required for application as opposed to required for certification.
- We noted that criminal checks were performed for all applicants tested and were dated within 6 months of the date of receipt by the OCT. No issues were noted.
- We noted that application fees (\$345 during audit period) were received for all applications tested. No issues were noted.
- We did note for 5 out of 15 applicants from New York, they did not provide hard copies of their teaching certificate; however, they did provide Statements of Professional Standing to serve as evidence of their teaching certificates and good standing. We were advised that applicants from New York in the time period in question could not always readily obtain a printed teaching certificate further to licensure, and that in such circumstances the OCT could accommodate the Statement of Professional Standing as an alternative form of evidence of a teaching certificate. We recommend that if the process for New York students is going to be different, this should be communicated to the applicants from New York as part of the

registration guide for fairness and transparency of the registration process i.e., teaching certificates are not required as long as the applicant has Statements of Professional Standings.

- Applicants have completed the required declarations and any qualified declarations or criminal records are reviewed and approved by the Registrar. No exceptions were noted.
- For the sample of out of country applicants, we confirmed that the following documents that were to be submitted from third party institutions were submitted independently to the College as follows:
 - a) Academic record of teacher education was received for all applicants tested and the record included an official institution seal and was signed by the Registrar. No exceptions were noted.
 - b) Statements of Professional Standing (SOPS) from the regulatory body where the teaching certificate has been issued were obtained for all applicants. We noted that the SOPS were not dated past one year of the application which is a requirement for the applicants regardless of their teaching experience. No exceptions were noted.
 - c) Academic record of post secondary degree(s) were obtained for all applications tested. No exceptions were noted.
- Proficiency in English or French was obtained for all applicants and the proficiency was evidenced by (1) Completion of a teacher education program in English/French from a jurisdiction that only offers teacher education in English or French; or (2) Communication from teacher education program sent directly to OCT confirming medium/language of teacher education program was in English or French; or (3) Evidence of primary or secondary and post secondary education completed in French/ English or an (4) Acceptable language proficiency test score. Out of our sample of 30 out of country applicants, we noted that only 2 were subject to the English proficiency test. Both applicants received unsuccessful scores and were initially denied.

- For the sample of out of country applicants, PwC validated that the NRS documents were marked as complete in the system prior to licensing. We did note one instance where an applicant was certified based on a transcript which stated that the program had been completed, even though the degree was not conferred. The College's Evaluation Services Unit has noted this is not an exception, but rather it is a standardized procedure to mark a record as complete where the program has been completed, regardless of whether or not a degree has been conferred.
- We also validated that, in instances where applicable, the process for obtaining alternative forms of documentation for out of country applicants was followed as per the registration guide. No instances were identified in our sample.
- We also validated one instance for an out of province graduate where OCT required additional information. We noted appropriate communication with the applicant on file. No exceptions were noted.
- PwC obtained the staff access rights for the NRS in order to validate whether access to perform system overrides was adequately restricted. We noted that the access rights to perform document status changes is not restricted amongst records, evaluations and customer service staff. We were advised that such access is required for these staff members to complete their job responsibilities. We also noted that any document status overrides, although logged in the transaction history, were not actively monitored. We suggest that these logs should be reviewed to ensure only approved staff are making changes in the system.
- Applicants who have provided qualified declarations or qualified criminal records require additional approval. For a sample of 15 applicants with positive declarations, PwC validated that the College has followed up with applicant requesting an explanation, any responses are reviewed by the Director of Membership Services and Registrar prior to processing, and the process for evaluation of explanations is applied consistently. No exceptions were noted.

E. The training systems to ensure staff are able to assess qualifications and make registration decisions

Test Procedures and Results:

Pursuant to inquiry with OCT management, training programs for evaluations and records staff include programs such as Sensitivity, International Credential Evaluation, Fraudulent Document Assessment and College regulations and policies. Although the above noted courses and others are available to staff to ensure they discharge their job responsibilities, we did not note a formal training curriculum.

We also noted that OCT does provide on the job training in the form of an “apprenticeship model” where learning is obtained through experience and supervised peer assessments.

We were unable to validate whether all staff received adequate training.

F. The accessibility of the applicant to its own records, College staff and information

Test Procedures and Results:

- We observed via the website that applicants can assess the College staff through online, in person, call centre and telephone. The applicant has many alternatives to access qualified College staff regarding their applications and related status. All alternates were tested by PwC and no exceptions were noted.
- For the sample of 75 Ontario graduates, out of country and out of province applicants tested by PwC, we noted that all supporting documentation related to the application was available in the NRS system. As a result, when queries are made all staff have access to the same information and can provide factual information to the applicant regarding the status of their application.

Appendix I

Auditors' report

March 31, 2009

Auditors' Report

To the Members of Ontario College of Teachers

We have audited **Ontario College of Teachers'** (the College) compliance for the twelve-month period from July 16, 2007 to July 15, 2008 with the provisions described in Parts II, III and steps 19 - 20 and 22 - 25 of VI of the Fair Access to Regulated Professions Act (FARPA). Compliance with the provisions established by FARPA is the responsibility of management of the College. Our responsibility is to express an opinion on this compliance based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the College complied with the provisions established in FARPA referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance and evaluating the overall compliance with FARPA.

In our opinion, for the twelve-month period from July 16, 2007 to July 15, 2008, the College was in compliance, in all material respects, with the provisions described in Parts II, III and steps 19 - 20 and 22 - 25 of VI of FARPA referred to above.

PricewaterhouseCoopers LLP
Chartered Accountants, Licensed Public Accountants