

2020-2021 ANNUAL REPORT



COLLEGE OF
LICENSED PRACTICAL NURSES
OF NEWFOUNDLAND AND LABRADOR
LPNS - A PRACTICAL APPROACH TO QUALITY CARE



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LICENSED PRACTICAL NURSES
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LPNS - A PRACTICAL APPROACH TO QUALITY CARE

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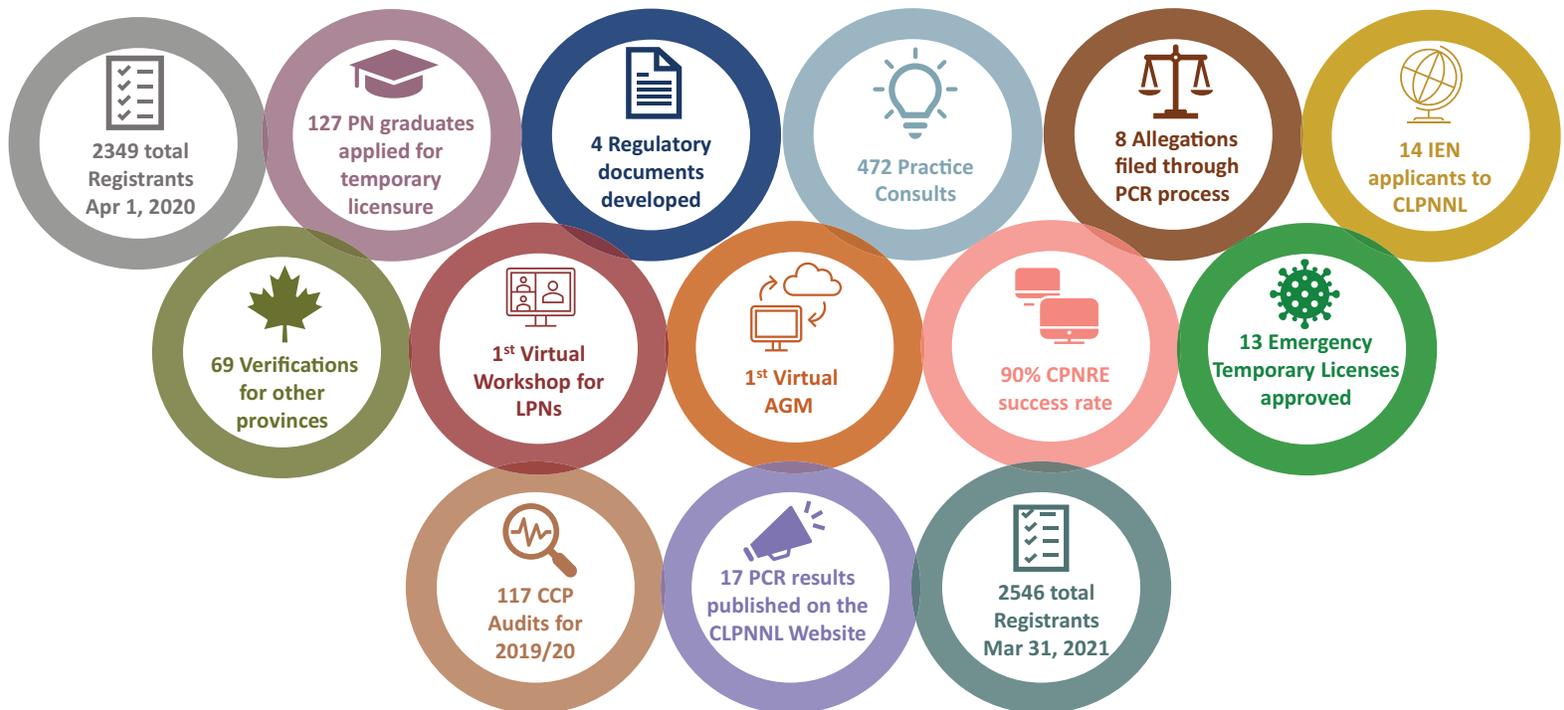
Licensed Practical Nurses – A Practical Approach to Quality Care

The College of Licensed Practical Nurses of Newfoundland and Labrador (CLPNNL) has the legislated responsibility, in accordance with the Licensed Practical Nurses Act (2005), to regulate the practice of Licensed Practical Nurses (LPNs) in Newfoundland and Labrador. This report details the regulatory activities and financial audit for the period April 1, 2020 to March 31, 2021.

The CLPNNL acknowledges and respects the province of Newfoundland and Labrador as the ancestral homelands of many diverse populations of Indigenous peoples who have contributed to 9,000 years of history including the Beothuk on the Island of Newfoundland. Today, this province is home to diverse populations of Indigenous and other people. We also acknowledge with respect the diverse histories and cultures of the Mi'kmaq, Innu, and Inuit.

2020 – 2021 At a Glance

CLPNNL Registration Year by the Numbers

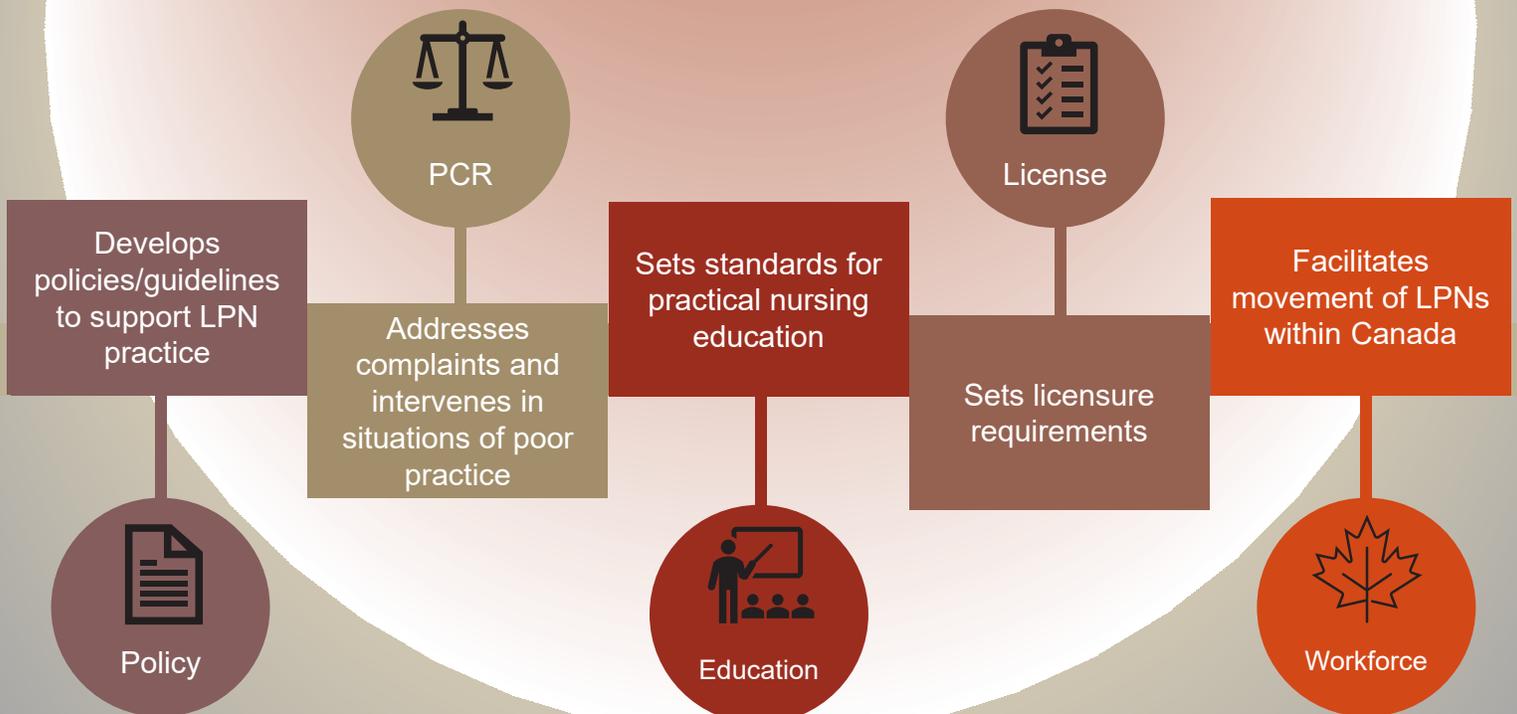


Mandate

Promoting safety and protection of the public through the provision of safe, competent and ethical nursing care



How CLPNNL regulates in the public interest



Message from the Board Chair

Jane Pardy



During the 2019-2020 licensure year, the College of Licensed Practical Nurses of Newfoundland and Labrador (CLPNNL) met the tremendous challenges of COVID-19. Now, in the 2020-2021 licensure year, we remain under COVID-19 restrictions. COVID-19 has disrupted our lives in our homes and in our workplaces. Fortunately, there is good news ahead. Vaccinations are promising a return to much more normal working and living conditions. But we must stay the course for the time being.

CLPNNL has stayed the course this licensure year. Tremendous and positive initiatives have been undertaken, all aimed at ensuring public protection through safe, competent, compassionate, and ethical nursing care which Licenced Practical Nurses (LPNs) deliver everyday in a wide array of practice settings. LPNs are doing their part in maintaining and enriching their competencies through webinars and virtual workshops. We applaud their efforts. Indeed, my own family's experience with LPNs within the health care system and through home visits has been truly outstanding.

Our Board is proud of our values of collaboration, excellence, accountability, fairness, and innovation. We truly live these values throughout our organization. They are at the centre of our decision-making processes and spur us to do more. For example, we recently collaborated with health regulators in the province to establish a new position for a Complaints Facilitator. This position works to support people with diverse needs to navigate through a process which for some, can be overwhelming and intimidating.

In addition, CLPNNL developed four (4) new regulatory documents. These include a refresh of the Standards of Practice for Licenced Practical Nurses in Canada (2020); the development of a toolkit to guide LPNs in resolving professional practice issues; a practice guideline for Aesthetic Nursing Services; and a practice guideline on Advanced footcare that was developed in collaboration with the College of Registered Nurses of NL (CRNNL). Our well-read *Practice* magazine provides much information and supports excellence in nursing practice.

I would be remiss if I did not commend our CEO, Wanda Wadman, and her dedicated staff. A recent evaluation process has confirmed what we have always known. Our staff go well-beyond our expectations. They are deeply committed to excellence and our Board is grateful for their hard work.

Let's continue to stay safe and to stay well.

We will meet again.

A handwritten signature in blue ink that reads "Jane Pardy". The signature is written in a cursive, flowing style.

Message from the CEO/Registrar

Wanda Wadman



Early in 2020 the World Health Organization (WHO) declared the outbreak of COVID-19 to be a global pandemic. With that declaration came many challenges; for the people of Newfoundland and Labrador, for LPNs, for the health system, and for the CLPNNL. Despite the challenges, it has been a year of growth and innovation.

This past year saw a shift in the traditional delivery of health care services. The CLPNNL was ready and able to provide practice support to LPNs and their employers as many LPNs moved into new roles, building on their body of knowledge and their existing competencies. This Annual Report identifies over 450 practice consultations, including a significant number related to immunizations and nasal swabbing – a direct reflection of the priorities in practice. CLPNNL staff also shifted in how and where we deliver our services. Work from home strategies and securities were enabled and successfully implemented when required by the public health emergency.

CLPNNL has continued to advance the priorities outlined in the 2020-2023 strategic plan. Regulating LPNs in the interest of the public of Newfoundland and Labrador requires processes and checks and balances; processes established by the Board to direct the work of CLPNNL, and checks and balances in the form of reporting back to the Board on a regular basis. This Annual Report provides an opportunity to share the processes, checks and balances with Government, the public, stakeholders, and LPNs.

2020 was proclaimed by the WHO as the “International Year of the Nurse and Midwife”. While this timely honour provided an opportunity to highlight nurses, it came with a responsibility to demonstrate a commitment to population health and the provision of safe care with a focus on client centred practice and public protection. Again, nursing answered the call.

Thank you to a committed Board, members of the various committees that support the work of the Board, a small yet exceptional team at CLPNNL, and to LPNs in Newfoundland and Labrador for living the Standards of Practice and Code of Ethics in your nursing practice.

With respect and appreciation,

A handwritten signature in black ink that reads "Wanda Wadman" with a horizontal line extending from the end of the name.

CLPNNL Board

Front Row (L-R): Dawn Lanphear, Centre for Nursing Studies; Sheila Fudge, public representative; Aimee Pennell, LPN; Una Davis, LPN. Back Row (L-R): Charlene Cooper, LPN; Lorie Cooke, LPN (to December 2021); Patricia Barrett, public representative; Christopher Janes, LPN; Kerrese Mitchell, LPN; Jane Pardy, public representative (Chair); Wanda Wadman (CEO/Registrar). Missing from photo Shawna Hayley-Sharpe, LPN (January 2021)



● ABOUT US

The CLPNNL is governed by a board that consists of six elected LPNs, three public representatives appointed by the Minister of Health and Community Services, and one representative appointed by the Centre for Nursing Studies (the parent institution designated by the CLPNNL for development and delivery of practical nursing education in the province).

● Board Achievements for 2020-2021



Approved New Program Standards to facilitate LPNs as clinical instructors



Approved 4 regulatory documents to support practice



Regulatory governance education to support regulatory excellence



Requested amendments to the LPN Act and Regulations



Development of Strategic Plan to guide organization to 2023



Commitment to address diversity and inclusion in healthcare



New Practical Nursing Education Program Approval Process for 2024



Collaborated with CRNNL and Newfoundland and Labrador Pharmacy Board (NLPB) to establish a Complaints Facilitator to assist the public with PCR



Enhanced transparency in PCR Process with a notification policy

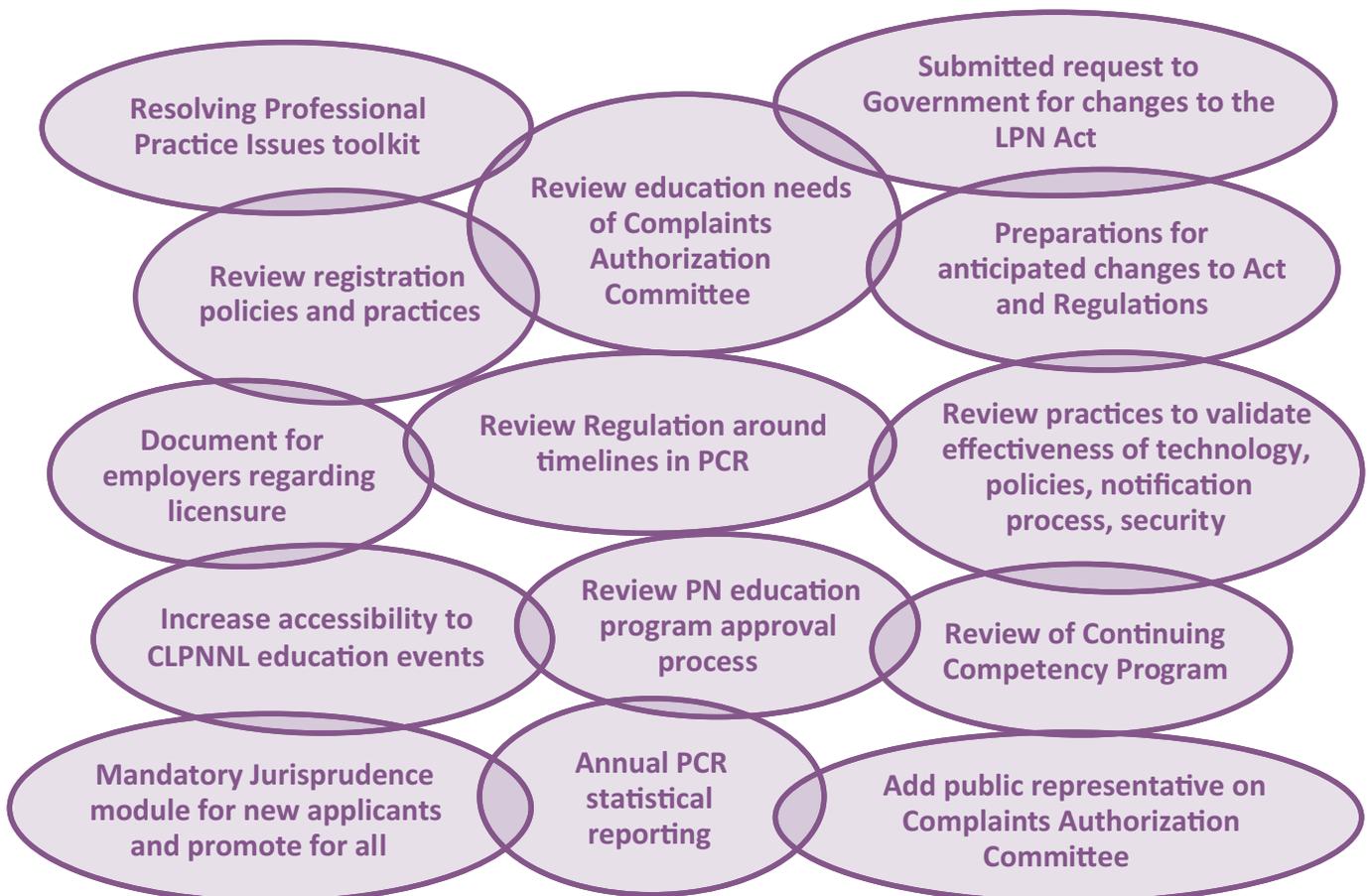
Strategic Priority 1

Effective Regulation of Practical Nurses

Strategies

1. Complete gap analysis of LPN Act (2005), Regulations (2011) and of College By-Laws
2. Implement risk management processes
3. Implement continuous quality improvement processes
4. Assess effectiveness of professional conduct review

Strategic Activities



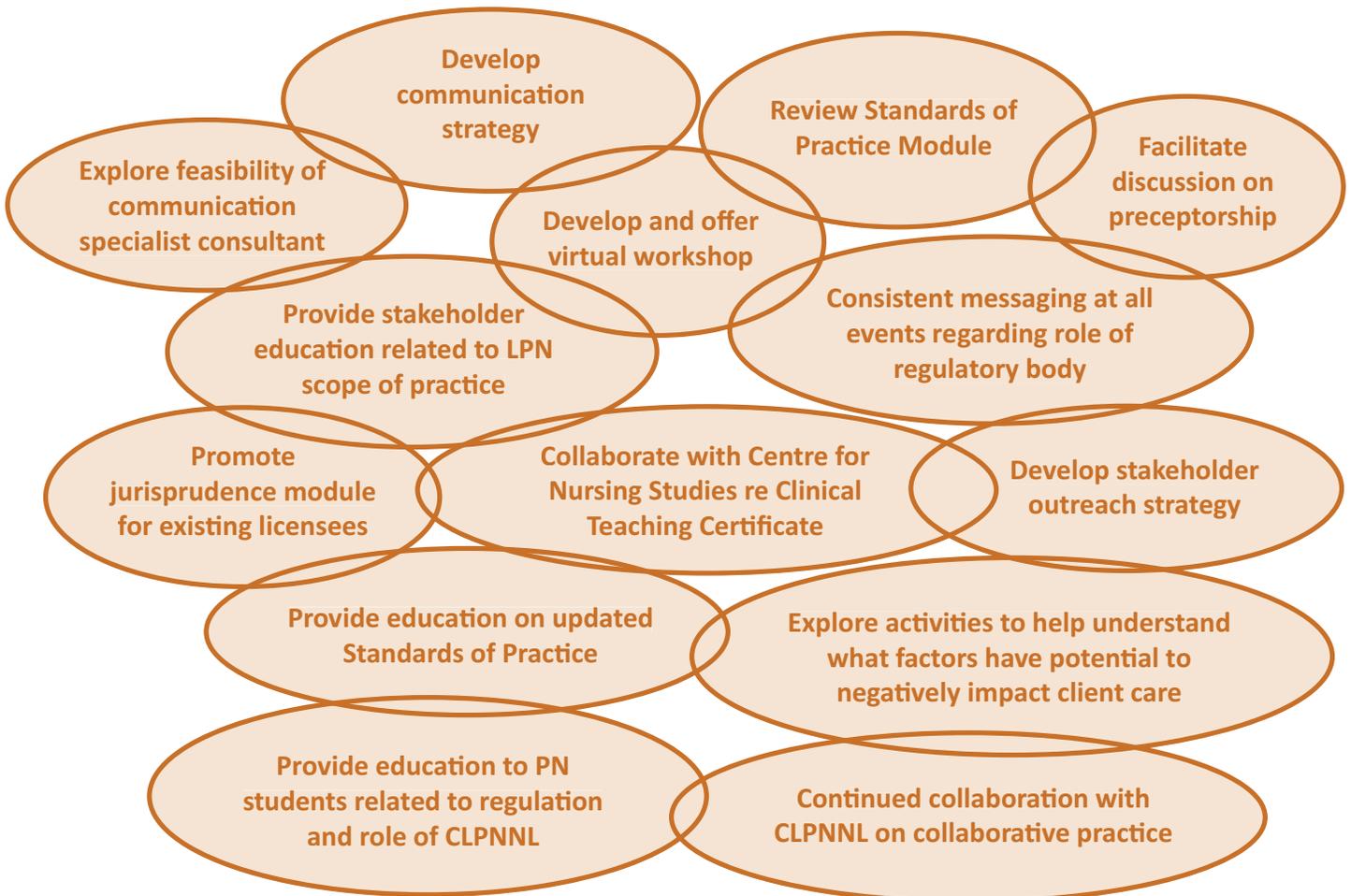
Strategic Priority 2

Education and Awareness about LPN Practice and Education

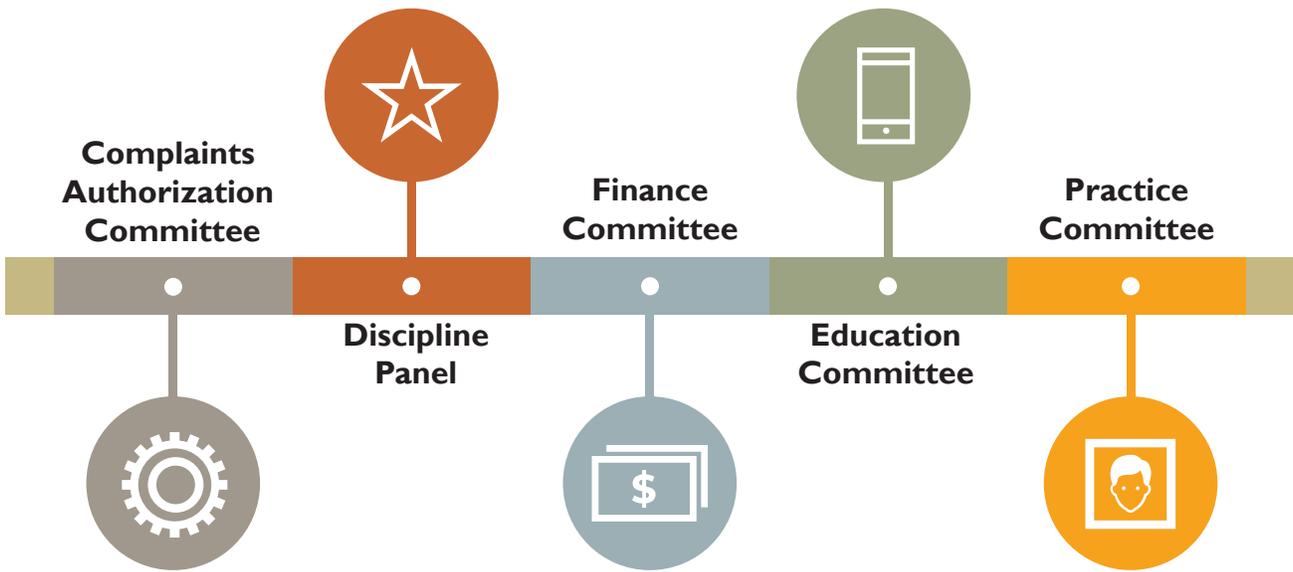
Strategies

1. Implement and maintain stakeholder outreach strategy
2. Facilitate LPN understanding of legislation, regulation, professional standards, ethics, and scope of practice
3. Communicate effectively

Strategic Activities



COMMITTEES TO SUPPORT THE CLPNNL BOARD



Licensure

LPN Demographics

There were 2546 LPNs registered with CLPNNL at the end of the 2020-2021 licensure year. The number of registrants fluctuates throughout the year as LPNs leave and/or return to the province, retire, or choose not to renew their licence. Also influencing registration numbers is the influx of 150-200 graduates applying for temporary licensure each December.

Figure 1 outlines the age distribution of LPNs in Newfoundland and Labrador. Approximately sixteen percent (16%) of licensees at the end of the 2020-2021 licensure year (n=397) are age 55 and above, therefore may be nearing retirement age. Figure 2 identifies areas where LPNs practice.

Figure 1: Age distribution of 2020-2021 Licensees.

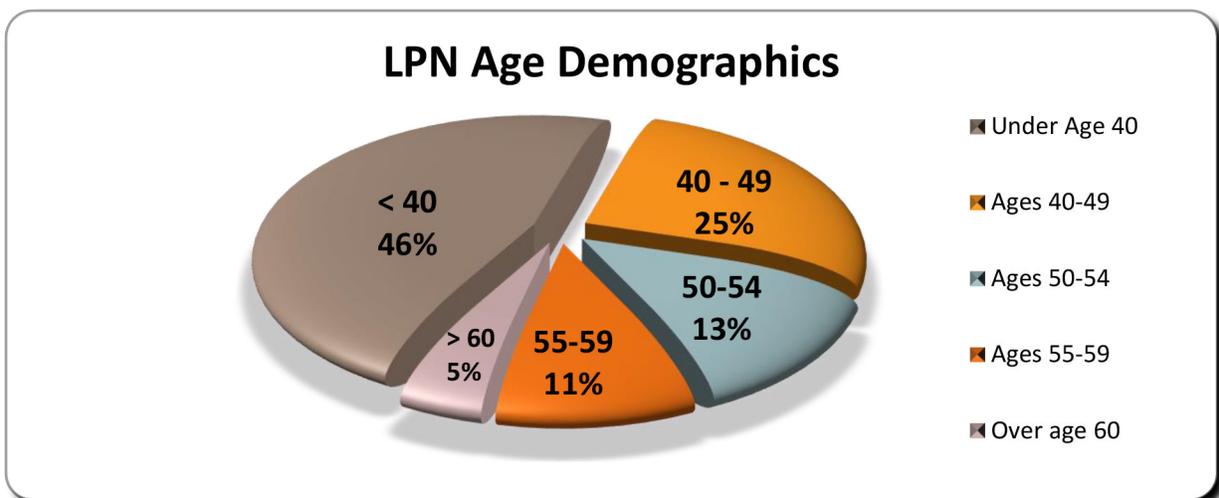
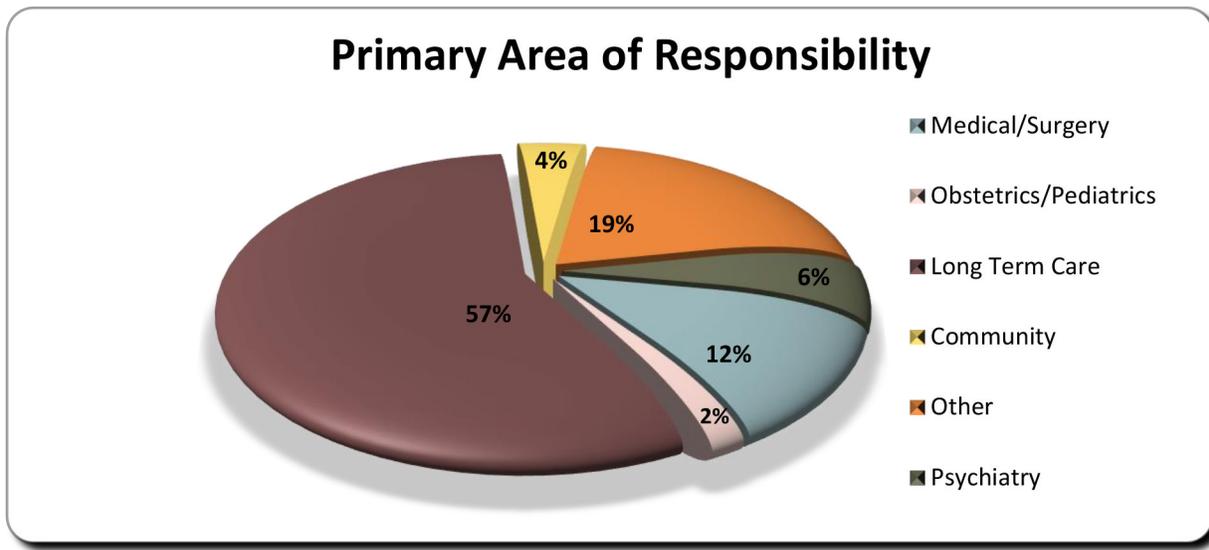


Figure 2: Percentage distribution of LPNs by primary area of responsibility



The category of other includes palliative care, administration, operating room, education, occupational health, rehabilitation, and any practice area identified by the LPN on licensure application as 'other'. It is noteworthy that the number of LPNs practicing in the community increased again this year, from 2.8% in 2019-2020 to 4% in 2020-2021.

Emergency Temporary Licensure

COVID-19 and the declared public health emergency in Newfoundland and Labrador required that the College be prepared to assist LPNs, the health system, and the public of Newfoundland and Labrador through reducing or removing barriers to the mobilization of LPNs while still protecting the integrity of the profession and the public's interest. Last year CLPNNL initiated processes to allow for emergency temporary licenses to assist with system needs. This process remains in place. As of March 31, 2021, 16 applications for emergency license were received. Thirteen (13) were approved.

Credentialing

National Nursing Assessment Service (NNAS)

Established in 2012, the National Nursing Assessment Service (NNAS) is an organization of the 19 regulatory bodies and associations of licensed practical nurses, registered nurses, and registered psychiatric nurses across Canada (excluding Quebec and the Territories). NNAS provides an assessment process for Internationally Educated Nurses (IENs) that is open, fair, and consistent with benchmarks for national standards as set by each profession of nurses in this country. Each regulatory authority makes the final decision on an applicant's eligibility for licensure. This year, CLPNNL received 14 advisory reports from NNAS for IENs who identified Newfoundland and Labrador as a jurisdiction of choice. Applicants are in various stages of the application process. Two (2) international applicants from 2019-2020 were successful passing the CPNRE in this year and proceeded to obtain licensure in Newfoundland and Labrador.

Labour Mobility

LPNs apply for verification of licensure as part of the process to apply for licensure in another jurisdiction. Additionally, LPNs from other jurisdictions apply for licensure in NL through the credential assessment process. These figures show the influx and out migration pattern of LPNs for the 2020-2021 licensure year.

CLPNNL completed 69 verifications and received 15 applications for licensure from other provinces and countries.

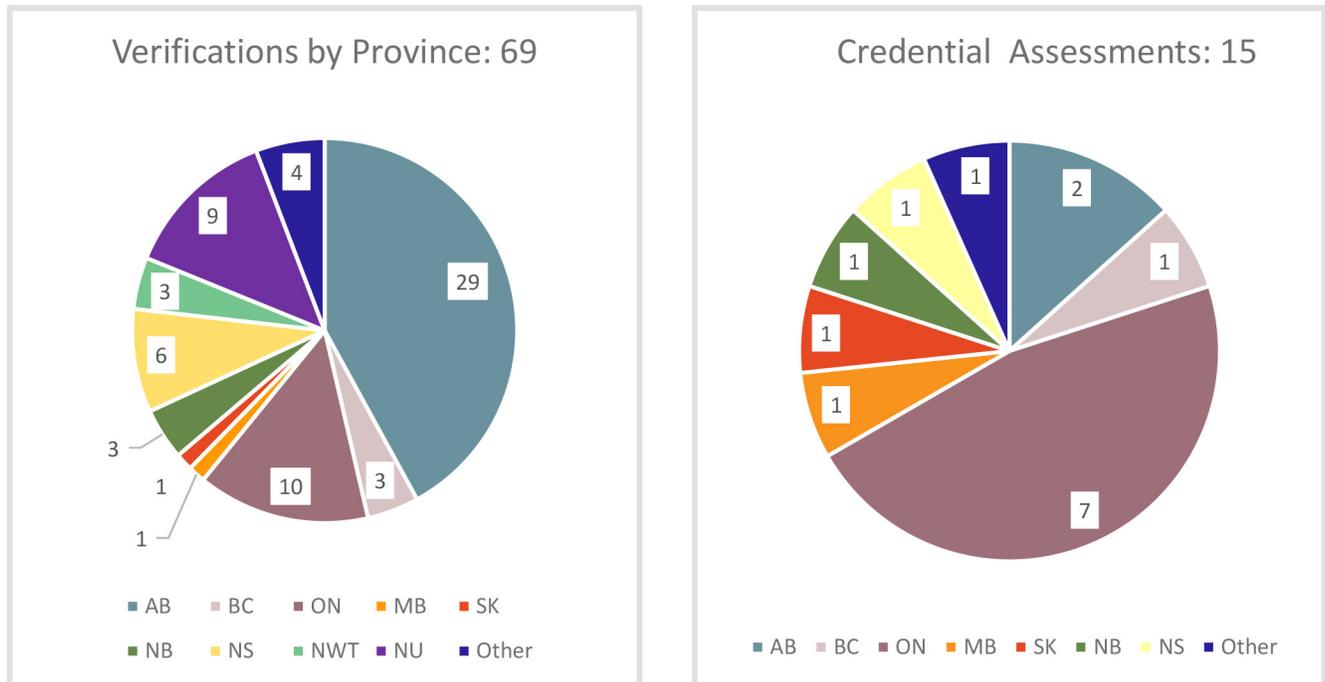


Figure 3: Movement of LPNs within Canada

Canadian regulators for practical nursing in Canada continue to work with the federal and provincial governments to improve the mobility of LPNs within Canada. The CLPNNL supports full mobility of LPNs and is working with other jurisdictions to enable labour mobility and to ensure compliance with the Canadian Free Trade Agreement (CFTA) while upholding our mandate of public protection.

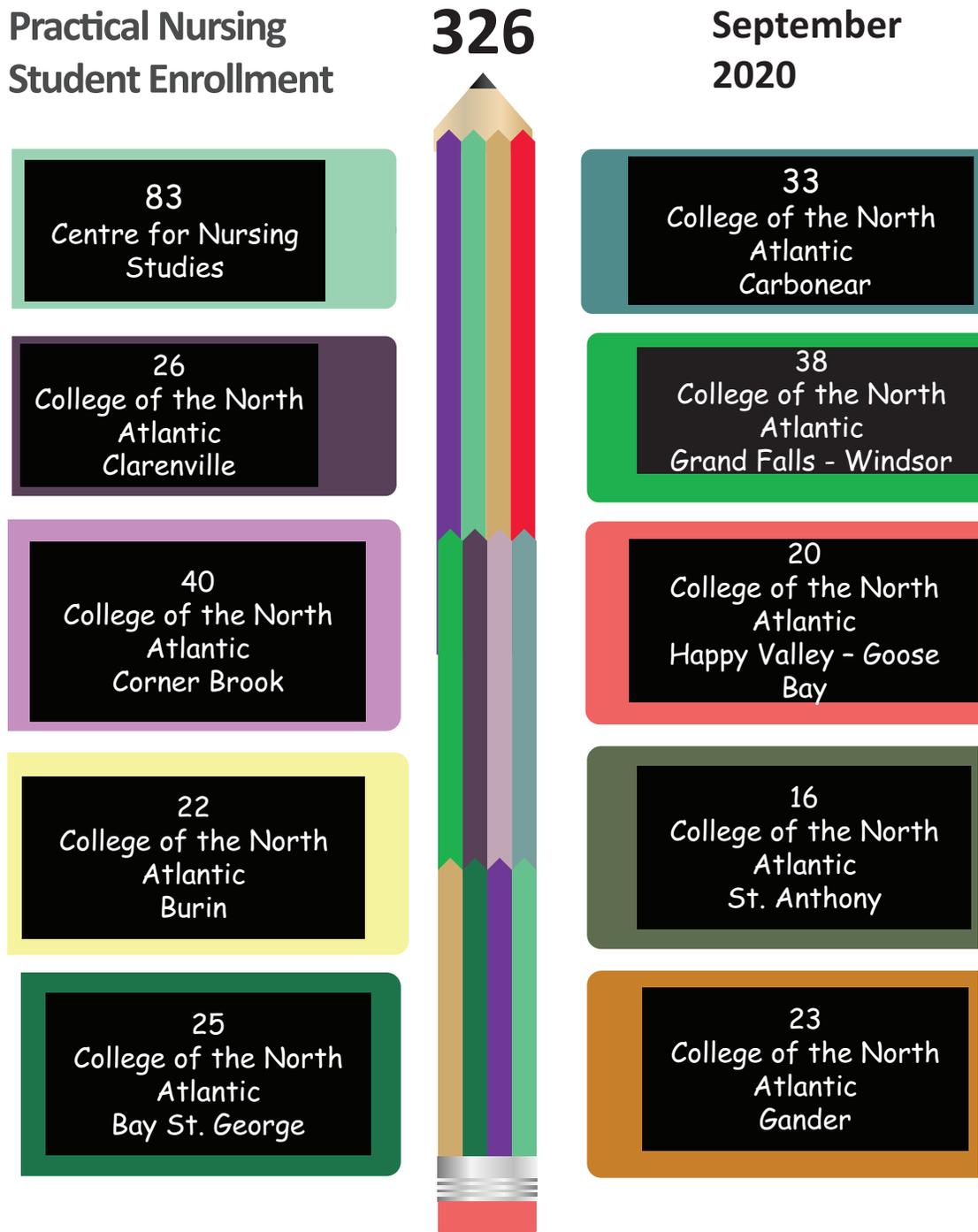
Practical Nursing Education

The Centre for Nursing Studies (CNS), in accordance with the Licensed Practical Nurses Regulations (2011), has been designated by the CLPNNL as the parent institution for delivery of practical nursing education in the province. The CLPNNL grants approval to broker the Practical Nursing Program to various sites of the College of the North Atlantic (CNA) based on a human resource need which is identified in collaboration with employers. Students enter the sixteen-month, four-semester program in September of each year and graduate in December of the following year. This year, four (4) additional College of the North Atlantic campuses received one-time approval to offer the PN program: Gander, Burin, St. Anthony, and Bay St. George. In September 2020, 326 students entered the PN program.

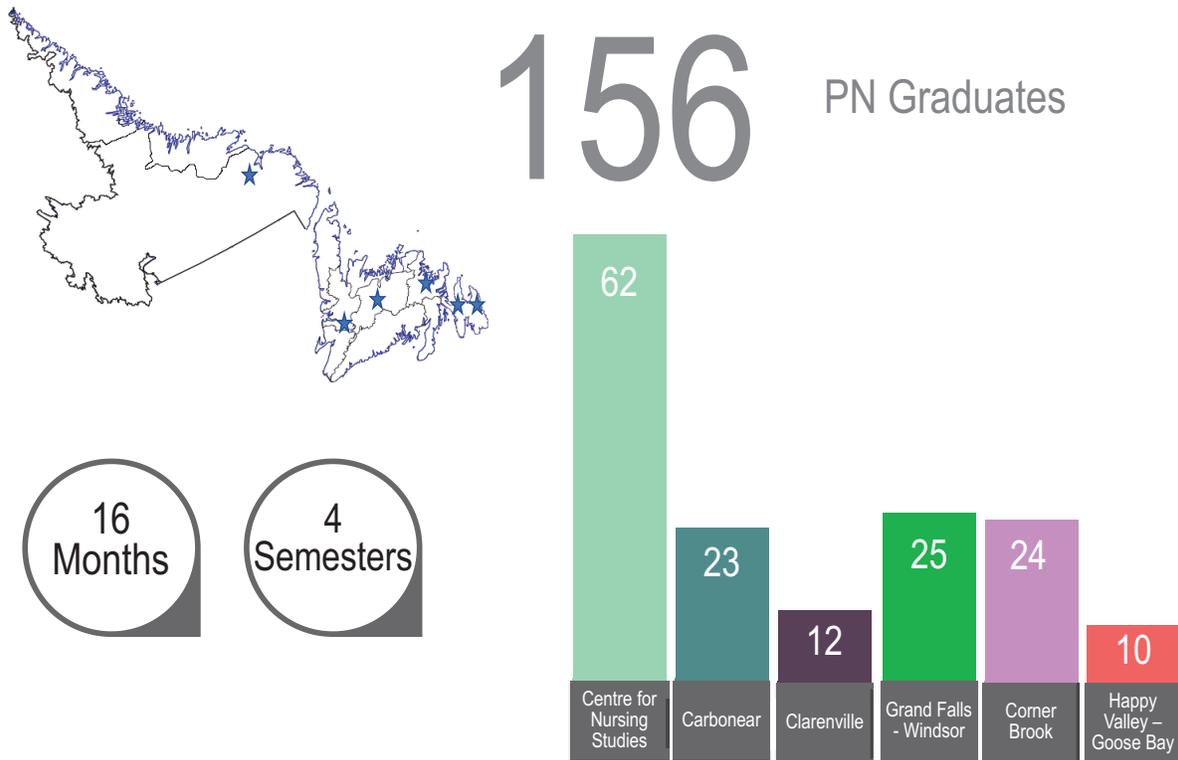
Practical Nursing Student Enrollment

326

September 2020



In December 2020 and January 2021, 156 practical nursing students graduated from their practical nursing program.



Canadian Practical Nurse Registration Examination (CPNRE)

CLPNNL, its Canadian counterparts, and Measure Learning (formerly Yardstick Assessment Strategies) collaborate to develop the CPNRE. The exam contributes to public protection by ensuring that entry-level practical nurses possess the competencies required to practise safely and effectively. Regulatory bodies in Canada are responsible for ensuring that individuals applying for licensure meet an acceptable level of competence before they begin to practice. This level of competence is measured, in part, by the CPNRE. The exam is administered four times a year, in January, June, September, and November/December. In June 2020 due to the COVID -19 pandemic, the CPNRE was administered for the very first time using the online exam proctoring platform ProctorU. To date, the delivery of the exam has been successful with this medium with very few issues for candidates. Newfoundland and Labrador graduates continue to achieve success rates comparative to the rest of Canada.

Table 1. YAS Statistics for NL: Licensure Year 2020-2021

Number of Candidates in Province	First Exam Writing	2nd Attempt	3rd Attempt
Number Registered	166	11	1
Number Writing	164	11	1
Number Not Writing	2	-	-
Number Passing	148	11	0
Number Failing	16	0	1
Percent Passing	90%	100%	0%

Professional Conduct Review

The CLPNNL is committed to resolving allegations against LPNs based on the principles of procedural fairness, transparency, and due diligence. Each allegation received by the CLPNNL is reviewed thoroughly to determine the appropriate course of action. The Licensed Practical Nurses Act (2005) and Regulations (2011) outline the process for addressing unprofessional conduct to protect the public from incompetent or unethical practitioners.

In 2020-2021 there were eight (8) allegations filed with the Registrar against eight (8) licensees. This represents 0.3% of CLPNNL members. The number of allegations filed with the CLPNNL Registrar decreased significantly over the same period last year (Figure 4).

Figure 4: Allegations received by CLPNNL per licensure year.

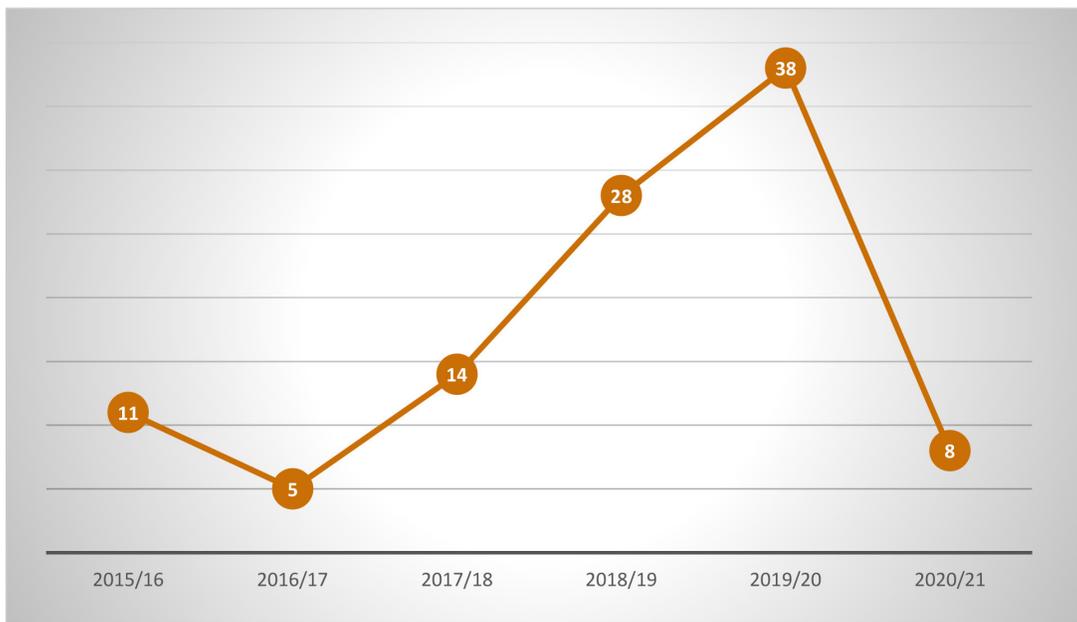
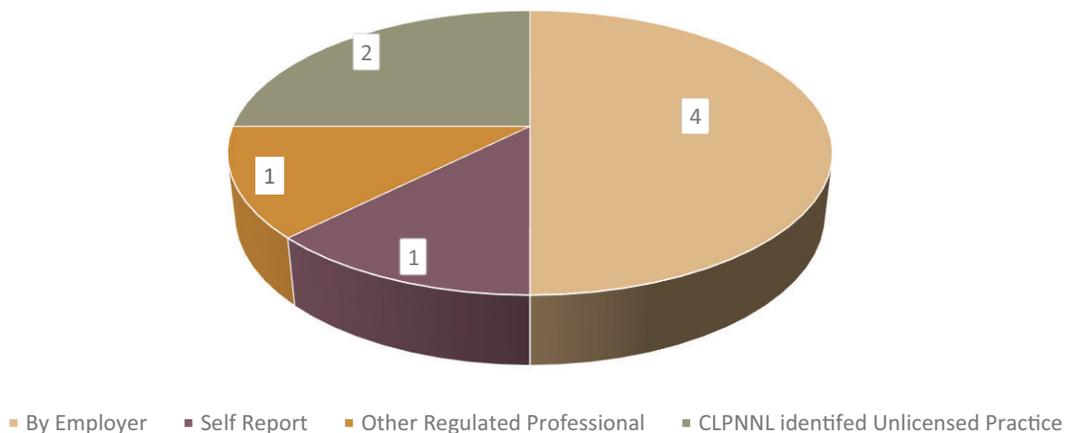
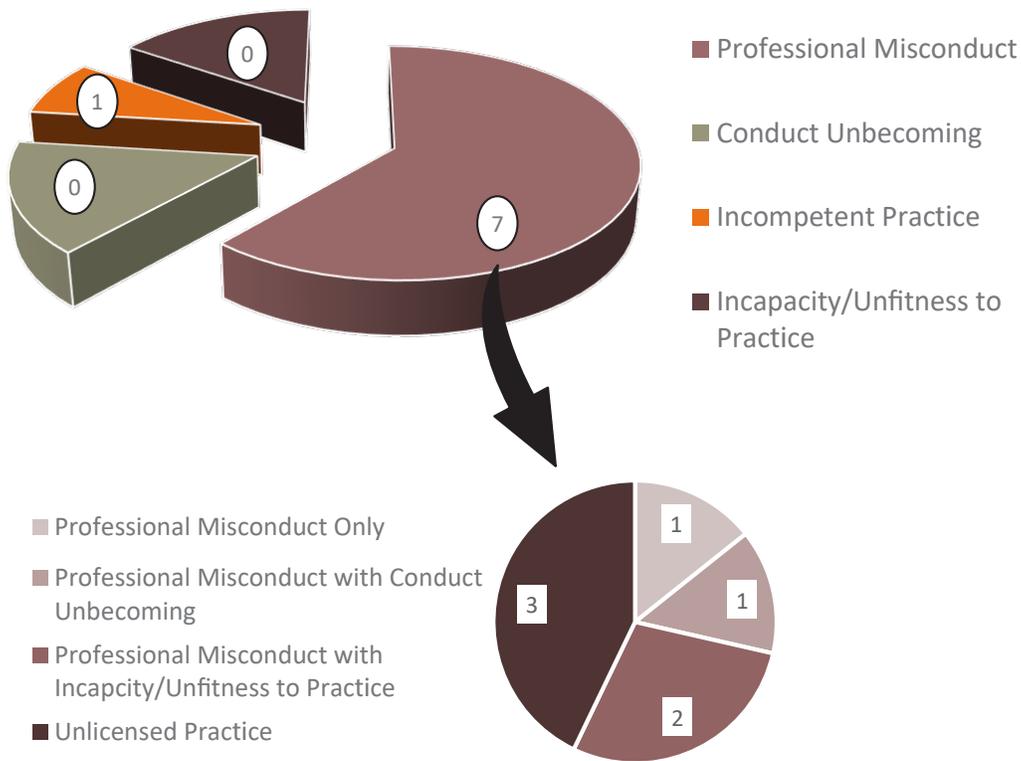


Figure 5: Source of Allegations received by CLPNNL in 2020-2021.



Allegations of infractions can potentially fall into one of four categories as defined in the LPN Act (2005) Section 13.(c). In 2020-2021, as in the past number of years, a common theme has emerged as allegations being filed with the Registrar are becoming more complex and involve more than one type of conduct. As Figure 6 illustrates, Professional Misconduct cases account for the majority of reports related to nursing practice, but within this category, most of the allegations involve multiple issues with conduct.

Figure 6: Categories and numbers of allegations for 2020-2021.

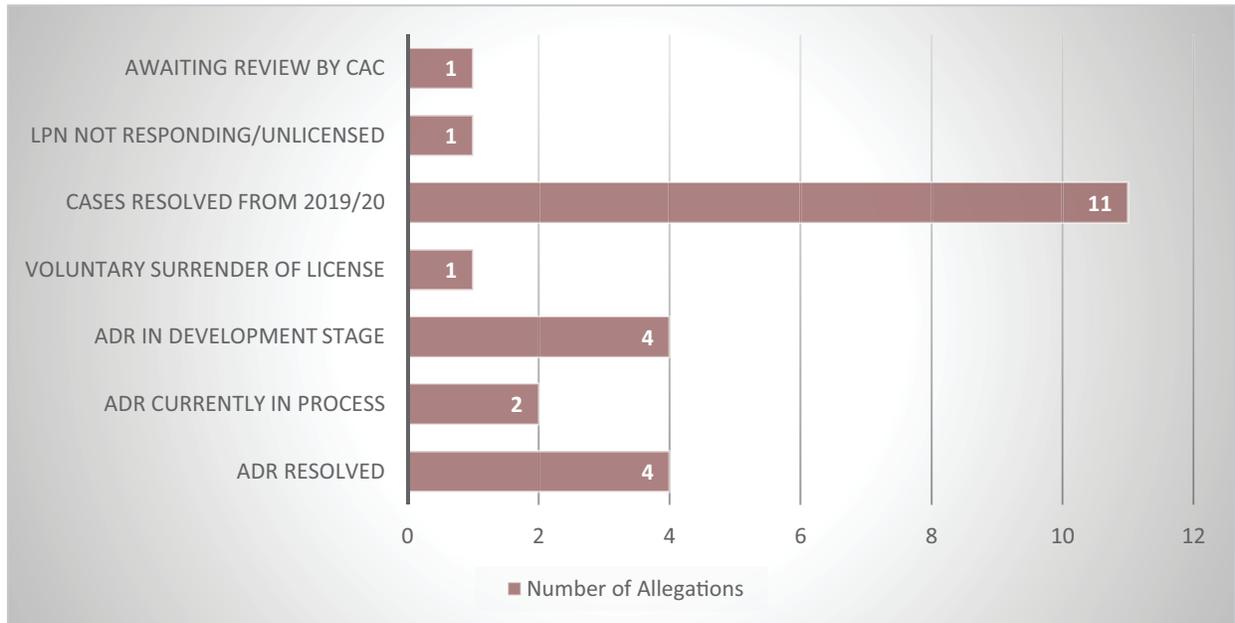


Disposition of Allegations

In 2020-2021, CLPNNL worked in the interest of the public to resolve allegations against LPNs. The Licensed Practical Nurses Act (2005), sections 13-27, outlines the process used by CLPNNL to address an allegation. The Registrar may attempt to resolve an allegation through an Alternate Dispute Resolution (ADR) process if all parties are agreeable. When an allegation is not satisfactorily resolved by the Registrar, it is referred to the Complaints Authorization Committee (CAC), a committee of the Board. The CAC may refer the allegation back to the Registrar for ADR or may direct another action as outlined in the Act. The CAC has a number of choices available including ordering an investigation, requiring the LPN to appear before it, counselling or cautioning an LPN, recommending a licensure suspension, among other options. In 2020-2021, the ADR process was utilized to resolve 4 allegations. The other allegations are in various stages of the PCR process. Resolution of allegations may span more than one licensure year. As outlined in Figure 7, in 2020-2021 CLPNNL resolved 11 allegations that were filed with the Registrar in 2019-2020.

Figure 7: Disposition of allegations 2020-2021 as of March 31, 2021.

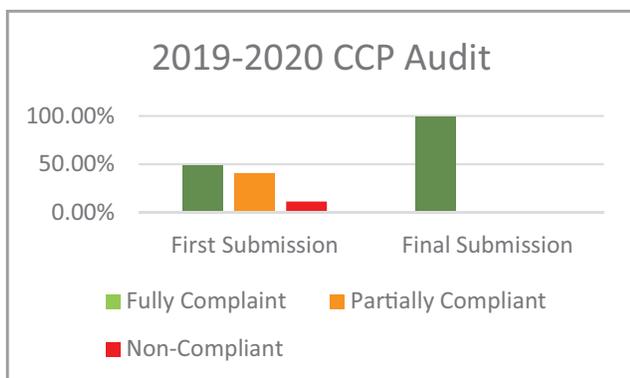
In resolving allegations, LPNs may be required to partake in education sessions with the CLPNNL Practice Consultant. In 2020-2021 the CLPNNL Practice Consultant conducted 14 discipline related education sessions. The sessions included a review and discussion of the CLPNNL’s Standards of Practice, Code of Ethics, and the importance of professional regulation. Other topics, relevant to the alleged conduct, ranged from documentation and medication administration to scope of practice and discussions around the importance of the therapeutic nurse-client relationship.



Continuing Competency Program

LPNs use a formalized process known as the Continuing Competency Program (CPP) to assess their knowledge, skill and judgement in carrying out their nursing practice safely, competently and ethically. Using the CLPNNL Standards of Practice and based on their self assessment, LPNs develop a learning plan and carry out activities to meet their learning needs.

Figure 8: Continuing Competency Compliance on initial submission and at final submission.



CLPNNL audited 117 LPNs (through random selection) for the 2019-2020 licensing year. Fifty-four (54) LPNs were fully compliant at initial submission, whereas sixty-three (63) required additional support to achieve compliance. By the end of the final submission deadline, 113 LPNs were compliant with the CCP requirements. Overall a 99% CCP compliance rate was demonstrated.

Making Connections

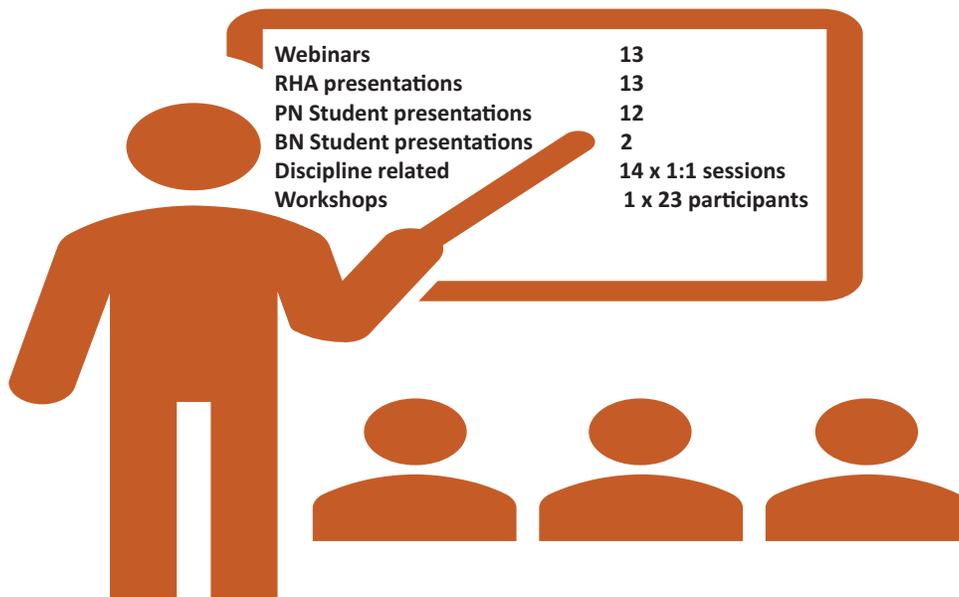
Practice Consultations

LPNs and stakeholders reach out to CLPNNL’s Practice Consultant for information or clarification on a number of topics.



Presentations

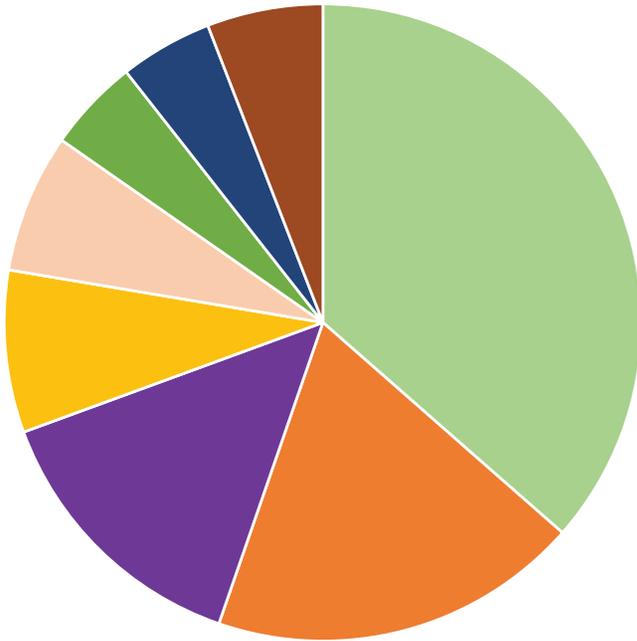
CLPNNL Presents



Approximately 800 individuals attended 13 webinars, including over 500 who attended the Provincial Webinar on *The Social Impact of Covid-19*, a collaborative event between the CLPNNL College of Registered Nurses of NL, and the NL College of Social Workers.

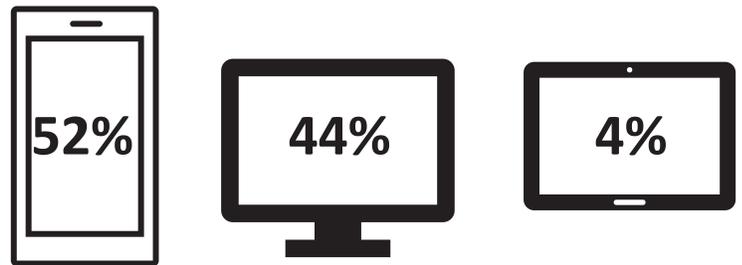
www.clpnnl.ca

Pages Visited on clpnnl.ca



- Home Page
- Education
- Licensure
- Practice and Policy
- CCP
- Events
- Contact us
- Other

Devices used to connect with CLPNNL website

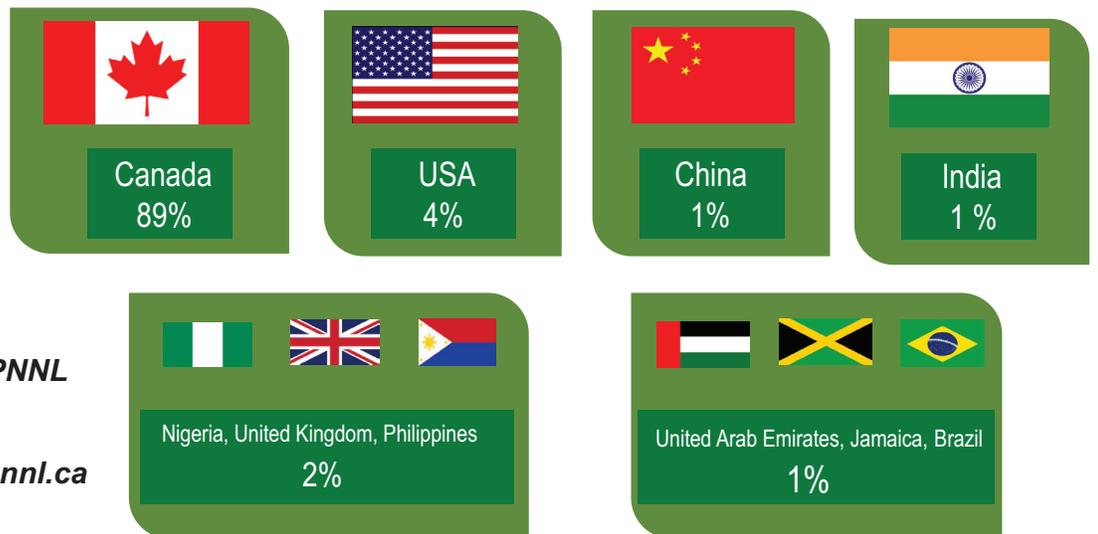


13,387

Unique users visited the CLPNNL website.

A total of 13,498 visits to clpnnl.ca viewing 62,440 pages

10 top countries from where clpnnl.ca was accessed



Practice e-journal

PRACTICE e-journal is sent three (3) times per year to LPNs, key stakeholders and others who subscribe, and it is publicly available by visiting the *News and Publication* section on the CLPNNL website (www.clpnnl.ca). This year *PRACTICE* highlighted topics such as the International Year of the Nurse and Midwife, emergency temporary licensure, self care, and the disciplinary process.

Surveys

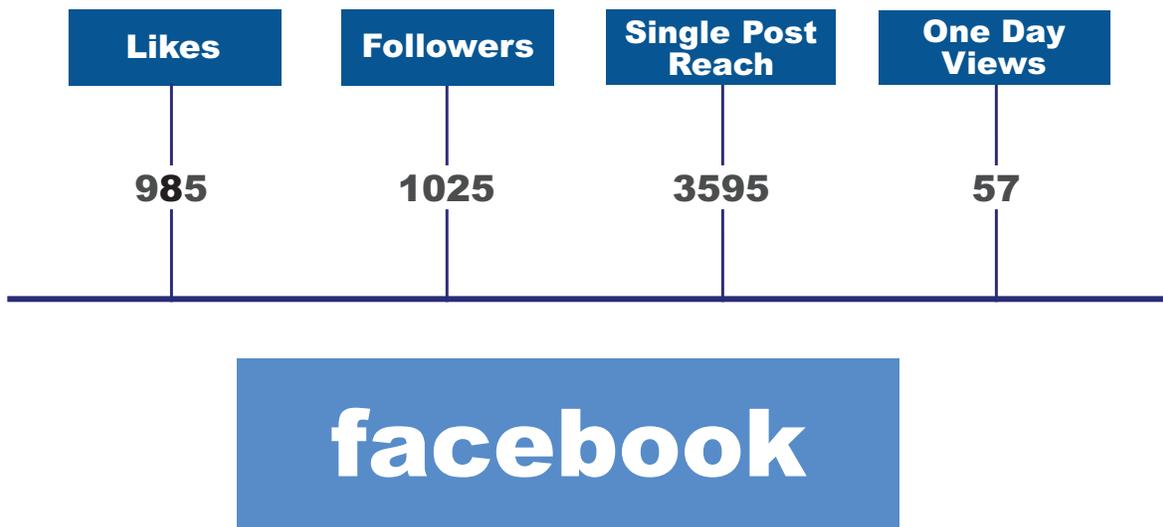


CLPNNL obtains feedback from LPNs and utilizes this feedback in decision making and document development. In 2020-2021, CLPNNL invited feedback on four (4) topics; Documentation, Social Media, Resolving Professional Practice Issues, and Advanced Footcare. In total, 372 responses were received. Additionally, LPNs in Newfoundland and Labrador were invited to participate in a pan-Canadian survey on the Canadian Council of LPN Regulators (CCPNR) *Standards of Practice for Licensed Practical Nurses in Canada* document revisions.

E-mail

CLPNNL utilizes an e-mail distribution platform to connect with LPNs and other stakeholders. This method is used when the information to be distributed is pertinent to LPN practice, widely applicable, or related to regulatory matters. This year our e-mail distribution was used 34 times to communicate to LPNs and 11 times to communicate to Stakeholders.

Social Media



Stakeholders

The CLPNNL works extensively with stakeholders to protect the public through the promotion and delivery of efficient and ethical nursing practice. We have productive and collaborative relationships with our partners, including:

- Centre for Nursing Studies (CNS)
- College of the North Atlantic (CNA)
- Meazure Learning (formerly Yardstick Assessment Strategies Inc. (YAS))
- Canadian Council for Practical Nurse Regulators (CCPNR)
- College of Registered Nurses of Newfoundland and Labrador (CRNNL)
- Newfoundland and Labrador Council of Health Professionals (NLCHP)
- Newfoundland and Labrador College of Social Workers (NLCSW)
- Advisory Committee on Nursing Administration (ACNA)
- Canadian Institute for Health Information (CIHI)
- Canadian Network of Agencies for Regulation (CNAR)
- Newfoundland and Labrador Health Regulators Network
- National Nursing Assessment Service (NNAS)
- Chancellor Park Partnerships Advisory Council
- Canadian Nurse Regulators Collaborative (CNRC)
- National Council of State Boards of Nursing (NCSBN)
- Council on Licensure, Enforcement and Regulation (CLEAR)

CLPNNL Committees

(on March 31, 2021)

Complaints Authorization Committee

Dawn Lanphear	Chair, Parent Institute Representative
Patricia Barrett	Vice-Chair, Public Representative
Una Davis	LPN
Christopher Janes	LPN
Kerrese Mitchell	LPN
Sheila Fudge	Public Representative Alternate

Disciplinary Panel

<i>Vacant</i>	LPN, Chair (Shawna Hayley-Sharpe to December 31, 2020)
Sabrina Baker	LPN
Bernard Bromley	Public Representative
Sylvia Burse	LPN
Megan Edwards Harris	LPN
Gail Hogan	Public Representative
Christopher Matthews	LPN
Trista McGrath	LPN
Juliet Pottinger	LPN
Gerald Smith	LPN
Donna Stone	Public Representative

Education Committee

Jennifer Blake	Faculty Representative, College of the North Atlantic
Scott Carroll	LPN
Elizabeth Crawford	Public Representative
Pamela Cronhelm	Employer Representative, Labrador-Grenfell Health
Jeanette Cronin	Faculty Representative, Centre for Nursing Studies
Cheryl Dyke	Associate Dean, School of Health Sciences, College of the North Atlantic
Vanessa Fancey	Employer Representative, Central Health
Natasha Fulford	Associate Director, Centre for Nursing Studies
Heather Hunt-Smith	Employer Representative, Eastern Health
Christopher Matthews	LPN
Aimee Pennell	CLPNNL Board Representative
Charmaine Piercy	LPN
Dena Lake	CLPNNL Regulatory Officer (non-voting member)
Wanda Wadman	CLPNNL Chief Executive Officer/Registrar (non-voting member)

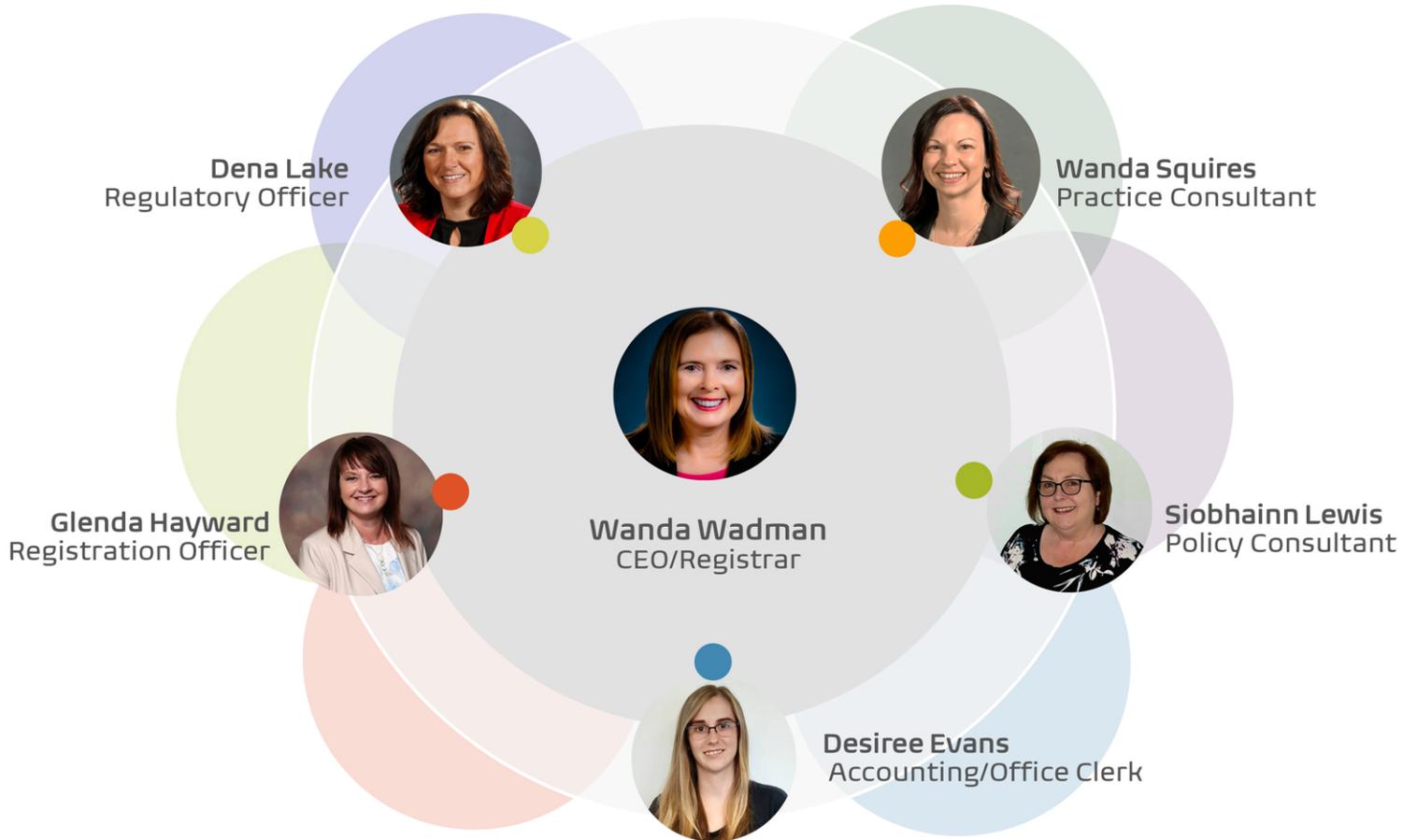
Finance Committee

Sabrina Baker	LPN
Rod Hayward	LPN
Dawn Lanphear	Board Representative
Aimee Pennell	Board Representative
Carl Perham	LPN
Desiree Evans	CLPNNL Accounting Clerk, (non-voting member)
Wanda Wadman	CLPNNL Chief Executive Officer/Registrar (non-voting member)

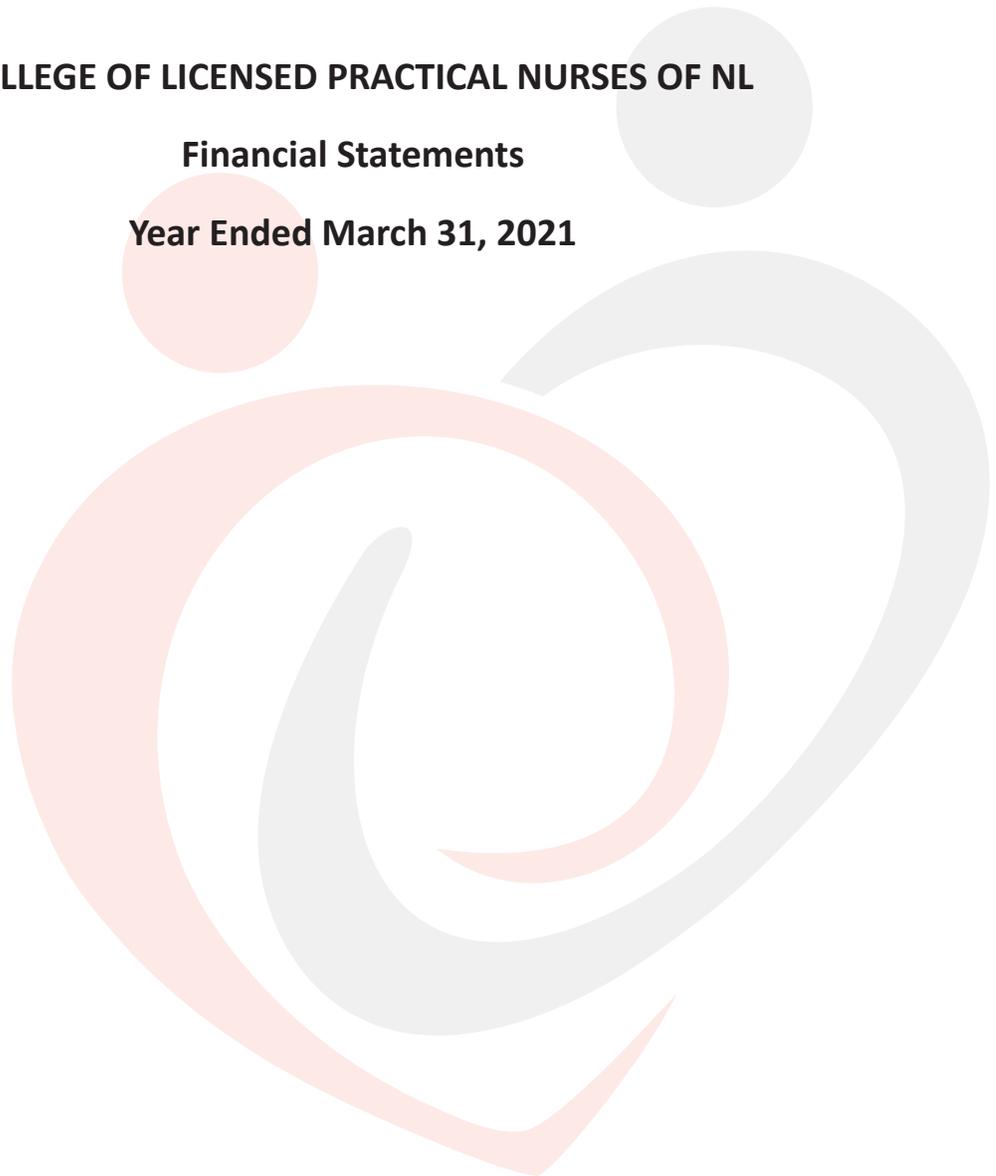
Practice Committee

Patricia Barrett	Board Representative
Lorie Cooke	LPN, Zone 1
Jeanette Cronin	Faculty Representative, Centre for Nursing Studies
Joanne Green	LPN, Zone 2
Shawna Haley-Sharpe	Board Representative
Stephanie Hawco	Faculty Representative, College of the North Atlantic
Amanda Jennings	Employer Representative, Central Health
Glenda Marshall	LPN, Zone 1
Kimberly Sheppard	LPN, Zone 4
Deborah Squires	Employer Representative, Eastern Health
Dawn Warren	LPN, Zone 2
Siobhainn Lewis	CLPNNL Policy Consultant (non-voting member)
Wanda Squires	CLPNNL Practice Consultant (non-voting member)
Wanda Wadman	CLPNNL Chief Executive Officer/Registrar (non-voting member)

CLPNNL Staff



COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Financial Statements
Year Ended March 31, 2021



COLLEGE OF LICENSED PRACTICAL NURSES OF NL
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Year Ended March 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Members of College of Licensed Practical Nurses of NL

Opinion

I have audited the financial statements of College of Licensed Practical Nurses of NL (the Organization), which comprise the statement of financial position as at March 31, 2021, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Organization in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with those requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

(continues)

Independent Auditor's Report to the Members of College of Licensed Practical Nurses of NL *(continued)*

- 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 my 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 Organization'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 Organization's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Organization 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.

I 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 I identify during my audit.

St. John's, NL
June 11, 2021



Brian T. Scammell Professional Corporation
Chartered Professional Accountant

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Financial Position
March 31, 2021

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 319,658	\$ 275,429
Accounts receivable	3,253	-
Interest receivable	653	739
Prepaid expenses	26,995	26,890
	350,559	303,058
TERM DEPOSITS <i>(Note 3)</i>	1,300,000	1,100,000
CAPITAL ASSETS <i>(Note 4)</i>	1,425,851	1,482,279
	\$ 3,076,410	\$ 2,885,337
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities <i>(Note 6)</i>	\$ 128,653	\$ 145,031
Membership fees received in advance <i>(Note 7)</i>	782,288	776,378
Accrued vacation pay	110,448	97,397
	1,021,389	1,018,806
NET ASSETS		
General Fund	1,823,564	1,669,589
Education Fund (Schedule 1)	2,920	5,978
Discipline Fund (Schedule 2)	228,537	190,964
	2,055,021	1,866,531
	\$ 3,076,410	\$ 2,885,337

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Revenues and Expenditures
Year Ended March 31, 2021

	2021	2020
REVENUES		
Membership fees	\$ 830,285	\$ 747,351
Examinations	69,700	72,766
Other	26,812	46,654
Interest	16,682	16,465
	943,479	883,236
EXPENDITURES		
Salaries and benefits	460,674	487,734
Amortization	57,058	62,288
Examinations	37,840	37,480
Insurance	28,117	26,375
Municipal taxes	27,697	27,998
Public relations	23,786	11,262
Interest and bank charges	22,866	16,106
Memberships	18,442	14,562
IT support	16,714	15,338
Utilities	15,611	16,681
Repairs and maintenance	12,147	13,468
Travel and meetings	10,180	50,742
Legal	9,394	3,494
Special projects	7,725	29,601
Accounting and audit	6,625	6,875
Nursing week	6,313	9,303
Office	6,312	10,235
Seminars and workshops	2,908	5,563
Miscellaneous	2,657	8,234
Newsletter	1,388	1,438
	774,454	854,777
EXCESS OF REVENUE OVER EXPENDITURES FROM OPERATIONS	169,025	28,459
Rental income	37,950	34,300
EXCESS OF REVENUE OVER EXPENDITURES	\$ 206,975	\$ 62,759

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Changes in Net Assets
Year Ended March 31, 2021

	General Fund	Discipline Fund (Schedule 2)	Education Fund (Schedule 1)	2021 Total	2020 Total
NET ASSETS - BEGINNING OF YEAR	\$ 1,669,589	\$ 190,964	\$ 5,978	\$ 1,866,531	\$ 1,831,060
Excess of revenue over expenditures	206,975	-	-	206,975	62,759
Transfer to Discipline fund	(53,000)	53,000	-	-	-
Excess of expenditures over revenue	-	(15,427)	(3,058)	(18,485)	(27,288)
NET ASSETS - END OF YEAR	\$ 1,823,564	\$ 228,537	\$ 2,920	\$ 2,055,021	\$ 1,866,531

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Cash Flows
Year Ended March 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Excess of revenues over expenditures	\$ 206,975	\$ 62,759
Item not affecting cash:		
Amortization of capital assets	57,058	62,288
	264,033	125,047
Changes in non-cash working capital:		
Accounts receivable	(3,253)	18,279
Interest receivable	86	815
Accounts payable and accrued liabilities	(16,378)	87,009
Membership fees received in advance	5,910	96,568
Prepaid expenses	(105)	(4,895)
Accrued vacation pay	13,051	10,220
	(689)	207,996
Cash flow from operating activities	263,344	333,043
INVESTING ACTIVITIES		
Purchase of capital assets	(630)	(8,781)
Proceeds from redemption of term deposits	300,000	-
Purchase of term deposits	(500,000)	(250,000)
Cash flow used by investing activities	(200,630)	(258,781)
FINANCING ACTIVITIES		
Change in discipline fund	(15,427)	(23,060)
Change in education fund	(3,058)	(4,228)
Cash flow used by financing activities	(18,485)	(27,288)
INCREASE IN CASH FLOW	44,229	46,974
Cash - beginning of year	275,429	228,455
CASH - END OF YEAR	\$ 319,658	\$ 275,429
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest received	\$ 86	\$ (815)
Interest paid	\$ 22,866	\$ 16,106

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Notes to Financial Statements

Year Ended March 31, 2021

1. PURPOSE OF THE ORGANIZATION

College of Licensed Practical Nurses of Newfoundland and Labrador ("CLPNNL", "College", or the "Organization") is a not-for-profit organization incorporated under the Licensed Practical Nurses Act of the Province of Newfoundland and Labrador, whose mandate is to regulate the practice of licensed practical nursing in Newfoundland and Labrador. The CLPNNL is exempt from income taxes under the Income Tax Act due to its not-for-profit nature.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Fund accounting

College of Licensed Practical Nurses of NL follows the deferral method of accounting for contributions.

The General Fund accounts for the Organization's program delivery and administrative activities. This fund reports unrestricted resources.

The Discipline Fund reports only internally restricted resources that are to be used for discipline purposes.

The Education Fund reports only internally restricted resources for the continuing education for licensed practical nurses.

Cash and short term investments

Short-term debt securities purchased with maturity of three months or less to are classified as cash equivalents..

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial assets measured at amortized cost include cash, accounts receivable, interest receivable and long term investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, membership fees received in advance, accrued vacation pay and accrued severance pay.

When the Organization issues financial instruments that include both a debt and equity component, the entire proceeds are allocated to the debt component, and the equity component is assigned a measurement amount of \$nil.

(continues)

COLLEGE OF LICENSED PRACTICAL NURSES OF NL**Notes to Financial Statements****Year Ended March 31, 2021****2. SIGNIFICANT ACCOUNTING POLICIES (continued)***Capital assets*

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Buildings	4%
Computer equipment	30%
Furniture and fixtures	20%

The Organization regularly reviews its capital assets to eliminate obsolete items. Government grants are treated as a reduction of capital assets cost.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Vacation pay

Accumulated vacation pay is accounted for on an accrual basis.

Revenue recognition

Revenues are recognized using the deferral basis of accounting whereby externally restricted contributions are deferred and recognized as revenue in the period which the related expenditure is incurred. Unrestricted contributions are recognized as revenue in the period received.

Membership fees are recognized as revenue proportionately over the fiscal period to which they relate.

Examination fees are recognized as revenue when the exam is held.

Interest is recognized as earned.

Contributed services

Volunteers contribute a significant amount of their time each year. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements

Use of accounting estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates

3. TERM DEPOSITSTerm deposits

Term deposits, interest rate of 2.40%, matures March 15, 2022	\$	200,000	\$	200,000
Term deposits, interest rate of 2.00%, matures March 15, 2024		200,000		200,000
Term deposits, interest rate of 1.40%, matures March 15, 2025		300,000		300,000
Term deposit, interest rate of 1.40%, matures March 20, 2025		100,000		400,000
Term deposits, interest rate of 0.60%, matures March 26, 2026		500,000		-
	\$	1,300,000	\$	1,100,000

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Notes to Financial Statements

Year Ended March 31, 2021

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Buildings	\$ 1,488,510	\$ 336,688	\$ 1,151,822	\$ 1,199,815
Land	242,264	-	242,264	242,264
Furniture and fixtures	132,526	111,642	20,884	24,286
Computer equipment	55,366	44,951	10,415	14,879
Online registration	19,470	19,004	466	1,035
	\$ 1,938,136	\$ 512,285	\$ 1,425,851	\$ 1,482,279

5. CREDIT FACILITY

The Organization has a credit facility with Newfoundland and Labrador Credit Union Limited which includes an approved operating line that can be drawn upon to a maximum of \$350,000. This line of credit bears interest at 4.20% and expires August 30, 2022. This line of credit is secured by real property and a general security agreement. At March 31, 2021, the amount owing, which is due on demand, was \$0.

6. GOVERNMENT REMITTANCES PAYABLE OTHER THAN INCOME TAX

Government remittances (other than income taxes) include, for example, federal and provincial sales taxes, payroll taxes, employee source deductions, health taxes, and workers' safety insurance premiums. The following government remittances were included in accounts payable and accrued liabilities at year-end.

	2021
HST taxes payable	85,394

7. MEMBERSHIP FEES RECEIVED IN ADVANCE

	2021	2020
Balance, April 1	\$ 776,378	\$ 679,810
Less amount recognized as revenue during the year	(776,378)	(679,810)
Plus amount received for the subsequent year	782,288	776,378
Balance, March 31	\$ 782,288	\$ 776,378

8. FINANCIAL INSTRUMENTS

The Organization is exposed to various risks through its financial instruments and monitors, evaluates and manages these risks. The following analysis provides information about the Organization's risk exposure and concentration as of March 31, 2021.

(continues)

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Notes to Financial Statements

Year Ended March 31, 2021

8. FINANCIAL INSTRUMENTS *(continued)*

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Organization is exposed to credit risk from its members. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Organization has a significant number of customers which minimizes concentration of credit risk.

(b) Liquidity risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The Organization is exposed to interest rate risk mainly in respect of its receipt of funds from its members and other related sources and accounts payable.

(c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Organization is mainly exposed to interest rate risk.

(d) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Organization manages exposure through its normal operating and financing activities. The Organization is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Internally Restricted Revenues and Expenditures - Education Fund *(Schedule 1)*
Year Ended March 31, 2021

	2021	2020
EXPENDITURES		
Award of Excellence	\$ 3,058	\$ 3,228
EDF Scholarship	-	1,000
EXCESS OF EXPENDITURES OVER REVENUE	\$ (3,058)	\$ (4,228)

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Statement of Internally Restricted Revenues and Expenditures - Discipline Fund

(Schedule 2)

Year Ended March 31, 2021

	2021	2020
EXPENDITURES		
Discipline - Legal	\$ 15,427	\$ 19,873
Discipline - Travel	-	3,091
Discipline - Miscellaneous	-	96
EXCESS OF EXPENDITURES OVER REVENUE	\$ (15,427)	\$ (23,060)

See notes to financial statements



COLLEGE OF
LICENSED PRACTICAL NURSES
OF NEWFOUNDLAND AND LABRADOR
LPNS - A PRACTICAL APPROACH TO QUALITY CARE

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