

2021-2022 ANNUAL REPORT



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

Amended August 16, 2022



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

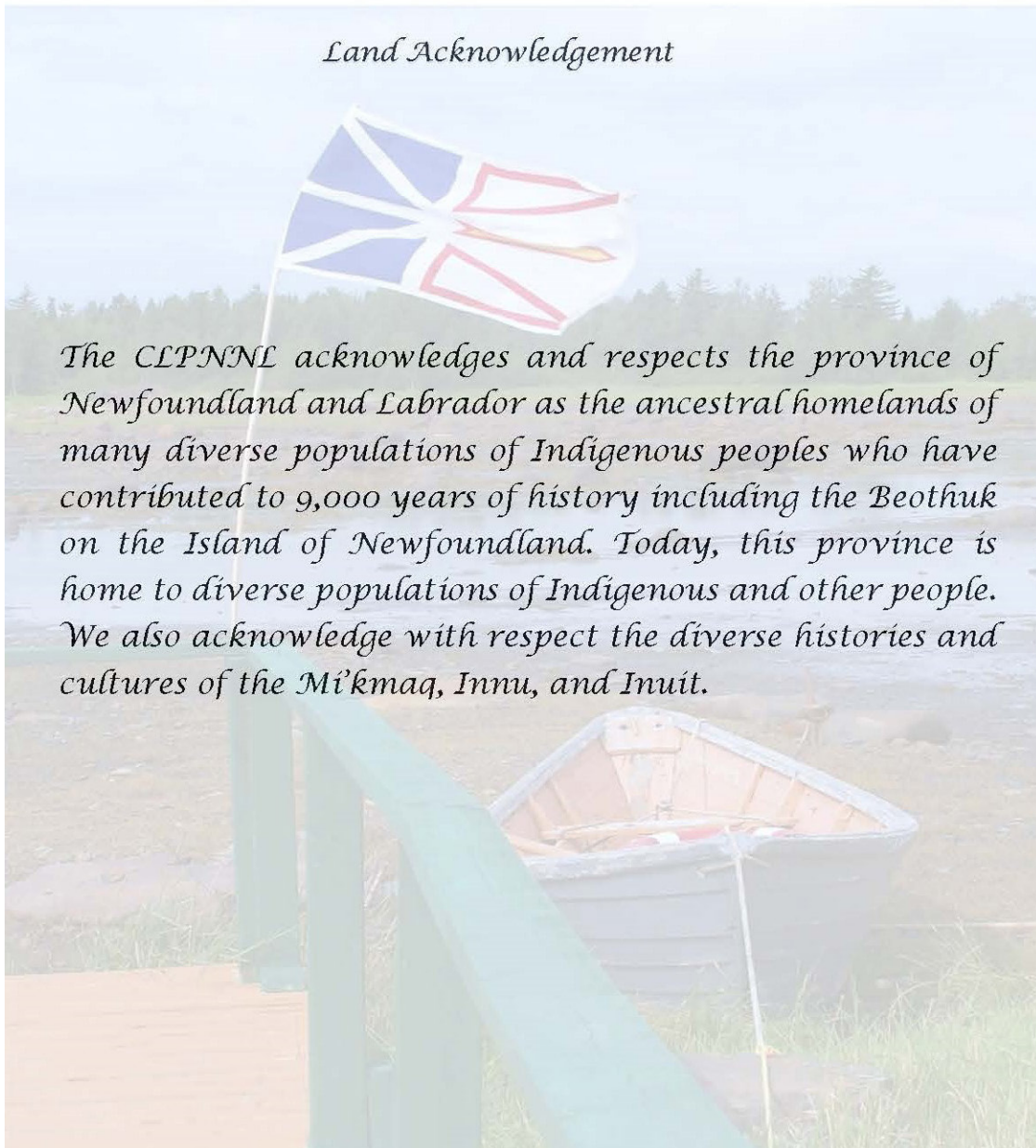
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Licensed Practical Nurses – A Practical Approach to Quality Care

Introduction

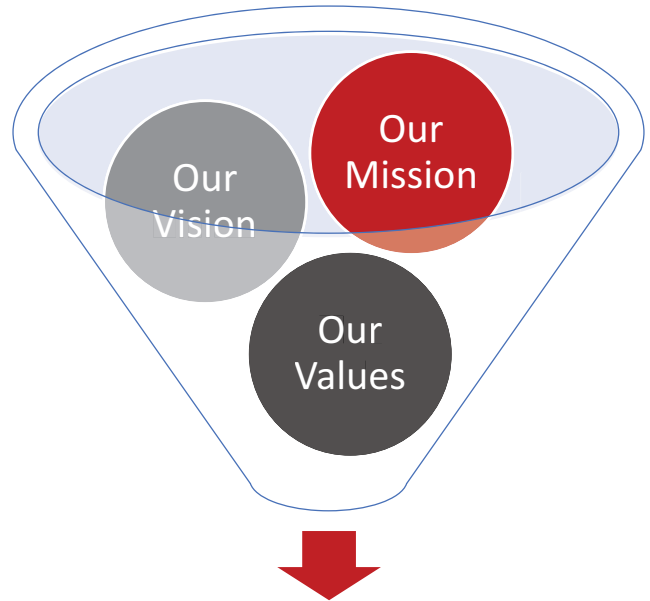
The College of Licensed Practical Nurses of Newfoundland and Labrador (CLPNNL) has the legislated responsibility, in accordance with the Licensed Practical Nurses Act (2005), to regulate the practice of Licensed Practical Nurses (LPNs) in Newfoundland and Labrador. This report details the regulatory activities and financial statements for the period April 1, 2021, to March 31, 2022.



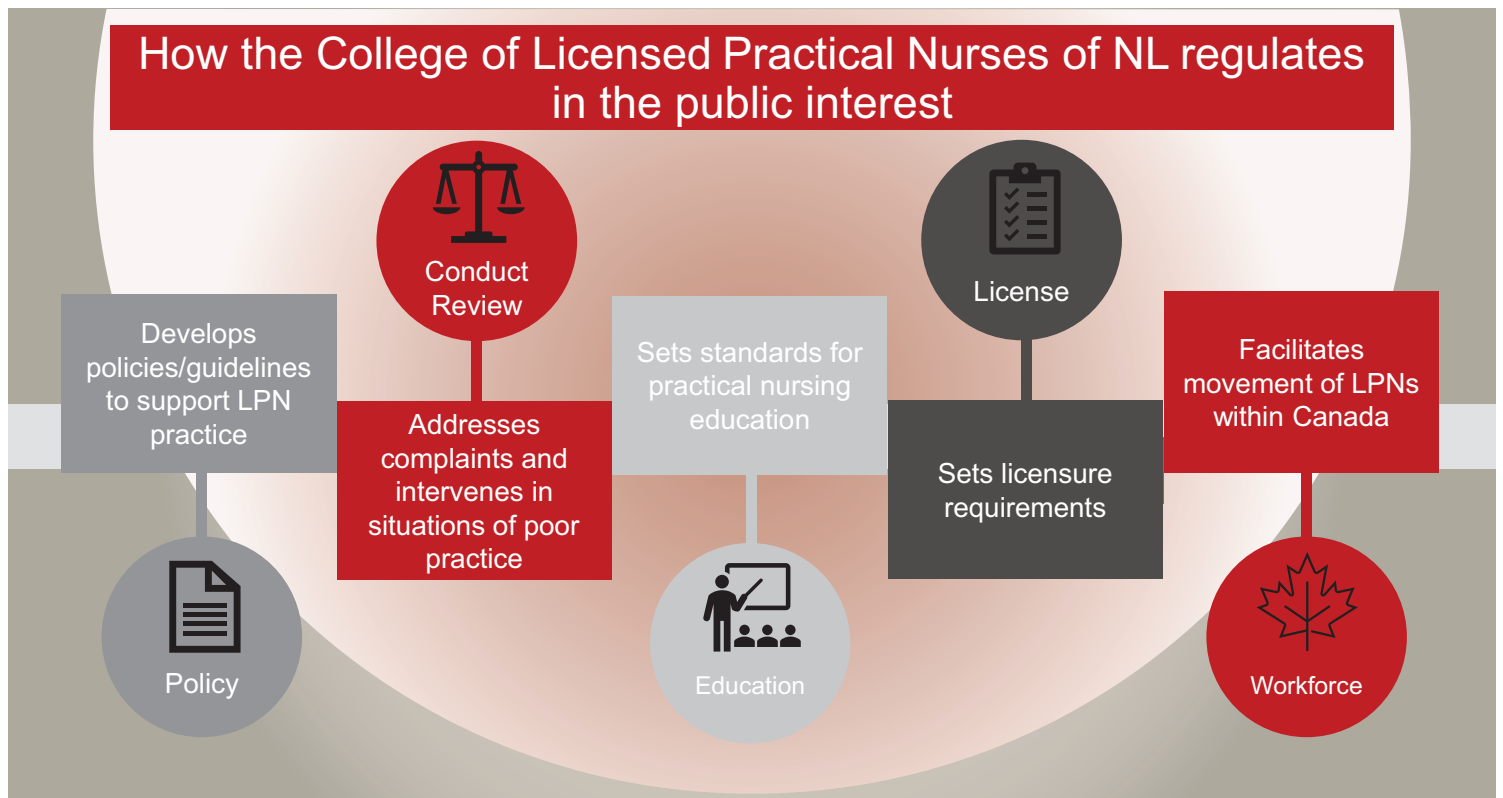
2021-2022 At a Glance



What We Do



Our Mandate: Promoting safety and protection of the public through the provision of safe, competent and ethical care.



Message from the Board Chair

Christopher Janes



The role of a Board is not only to address the here and now, but also to prepare for what lies ahead. We know that the future has a way of arriving unannounced, and therefore, as a Board, we must always be preparing for the future. 2021-2022 was a year shaped by preparing for the future. This report highlights our achievements and the progress that we have made towards advancing our strategic plan. These advancements were made possible by planning, visioning, and great leadership. I would like to recognize one such leader, Jane Parry, outgoing CLPNNL Board Chair who passed the reins to me on March 31st. Jane's steadfast leadership and thoughtful planning over the past two decades positioned us well to meet every challenge, and to continue to regulate the practice of licensed practical nurses in the best interest of the people of Newfoundland and Labrador. Thank you, Jane.

In November, the amended Licensed Practical Nurses Act received Royal Assent, becoming the updated law that governs the regulation of LPN practice. In her CEO/Registrar report, Wanda Wadman highlights some of the amendments. I would be remiss if I did not also mention the importance of the change to the definition of an LPN. This new definition gives way for the many roles that LPNs perform in our health care system and reflects the expanding education and practice experience of LPNs across the province.

We are proud to report the establishment of a Quality Assurance Committee. The amended Licensed Practical Nurses Act, under section 29.1, requires CLPNNL to establish a committee to oversee a program of quality assurance for LPNs. While this committee is new, and their work will unfold as we move forward, this is a positive step in CLPNNL's efforts to promote good practice and prevent poor practice. Thank you to the LPNs and public members who have volunteered their time for this important work.

This past year saw revisions to the scope of practice document to align with additions to the practical nursing education program. As well, two of our Interpretive Documents, the *Duty to Report*, and *Medical Assistance in Dying*, have been updated due to changes in legislation. In this report, you will see evidence of quality initiatives: member education, stakeholder outreach, workshops, collaborative events, participation in the continuing competency program (CCP), and evidence of CLPNNL's obligation to the people of this province to address unacceptable practice through the professional conduct review process.

While this annual report outlines CLPNNL's achievements in 2021-2022, we must reflect on the immense challenges and adversity faced by health care providers over this past year. Time and time again, LPNs rise to every challenge placed before them to provide excellent care to the people of Newfoundland and Labrador. I am proud to call you my colleagues.

And finally, I would like to commend our CEO, Wanda Wadman, and her dedicated staff for their commitment to excellence and for the work they do on our behalf. Our staff go well-beyond our expectations and our Board is grateful for their hard work.

A handwritten signature in cursive script that reads "Chris".

Message from the CEO/Registrar

Wanda Wadman



2021-2022 was an exciting year for CLPNNL. On November 4, 2021, Bill 26 “An Act to amend the Licensed Practical Nurses Act” passed through the House of Assembly and received royal assent. This bill introduced some significant amendments to the Licensed Practical Nurses Act (2005):

- A new definition of *Licensed Practical Nurse* that better reflects the role LPNs perform in health care in NL, today, and into the future.
- The addition of a Duty to Report requirement in the Act, strengthening every LPN’s commitment to safe, competent, and ethical care to the public.
- The requirement for CLPNNL to establish a Quality Assurance Committee, providing CLPNNL with a proactive measure to support the provision of safe care.
- The ability for the CLPNNL Board to make and change By-laws.
- Gender neutral pronouns now used in ammended sections of the Act.

These ammendments have served to strenghten the work of CLPNNL as we continue to advance the priorities outlined in our 2020-2023 strategic plan. Through a quality improvement lens we strive to ensure that our policies and practices foster healthy, collaborative relationships with LPNs, within nursing, within the health system, and with our many stakeholders. We must be forever mindful of the impact of nursing on the health and well-being of the public. This report provides an opportunity for us to highlight the work completed in support of our mandate, to demonstrate our commitment to the regulation of LPN practice in this province, and to lay out how CLPNNL promotes good nursing practice, prevents poor practice, and intervenes when practice does not meet the standard of care.

I had hoped that 2021 would be a year of bouncing back from the pandemic. Rather, it was a year that required continued resiliency and strength as we navigated the stress and strain of the realities of the world around us. The new reality of living with COVID-19 requires our innovation in the ways we support the health care system. Again, this past year, I have witnessed the courage and responsiveness of nurses in their commitment to the health care needs of the people of NL. Even in the most difficult of times, LPNs have not waived in their commitment to the Standards of Practice and Code of Ethics.

In closing, I would like to take this opportunity to thank our Board of Directors. CLPNNL is supported by a group of volunteer members that give selflessly and feel passionately about LPN regulation and public protection. To all the people who give their time to serve on the various committees to support the work of the Board, and to the exceptional team at CLPNNL, I thank you all for your unwavering support, hard work and dedication.

With respect and appreciation,

A handwritten signature in black ink that reads "Wanda Wadman" followed by a horizontal flourish.

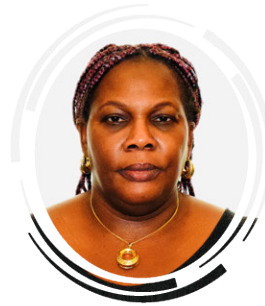
CLPNNL Board



Una Davis
LPN



Shawna Haley-Sharpe
LPN



Ngozi Adu
LPN



Patricia Barrett
Public Representative



Sheila Fudge
Public Representative



Charlene Cooper
LPN



Aimee Pennell
LPN



Dawn Lanphear
CNS Representative



Wanda Wadman
CEO/Registrar



Chris Janes
LPN/Incoming Chair



Jane Pardy
Public Representative/
Outgoing Chair

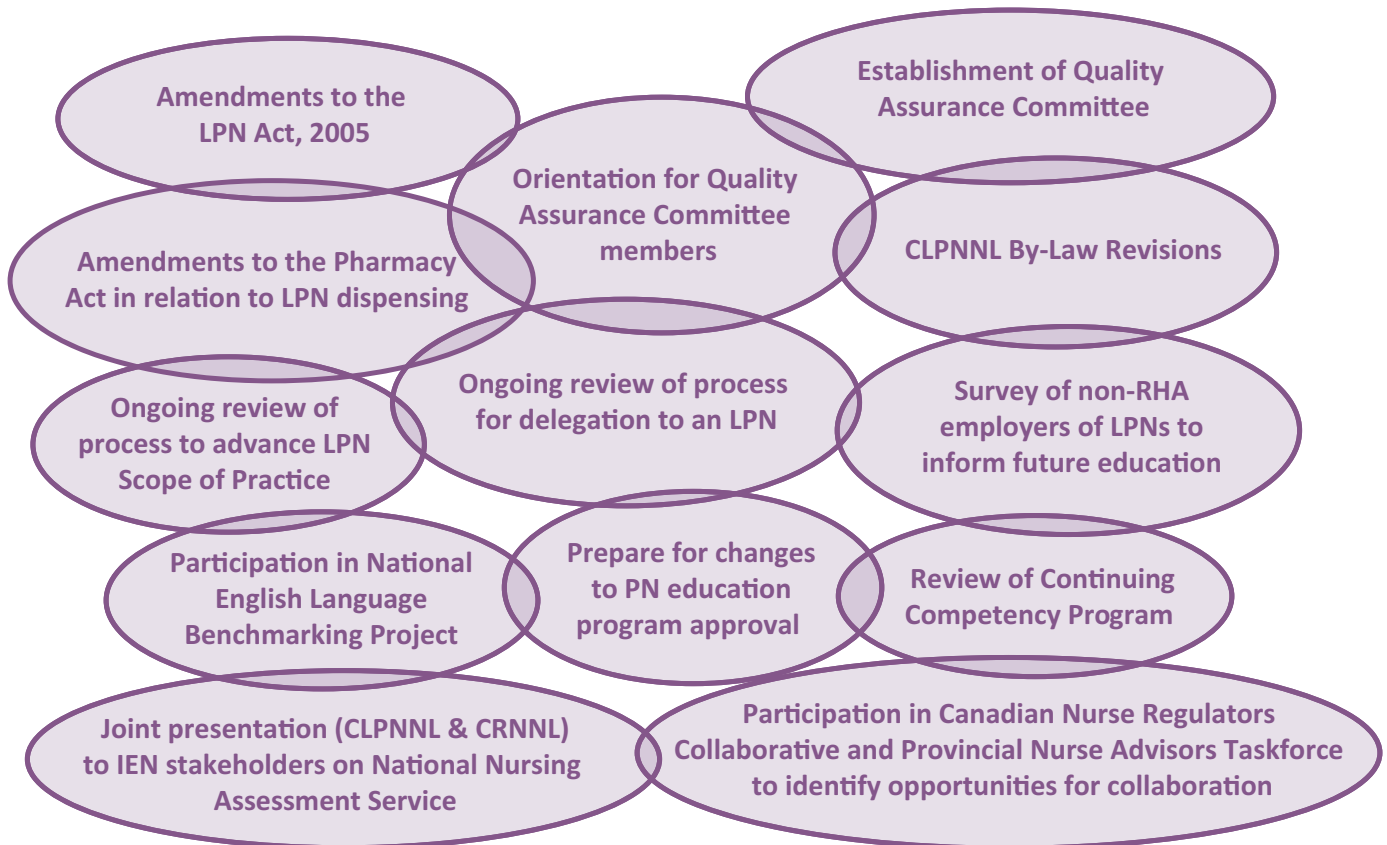
Strategic Priority 1

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



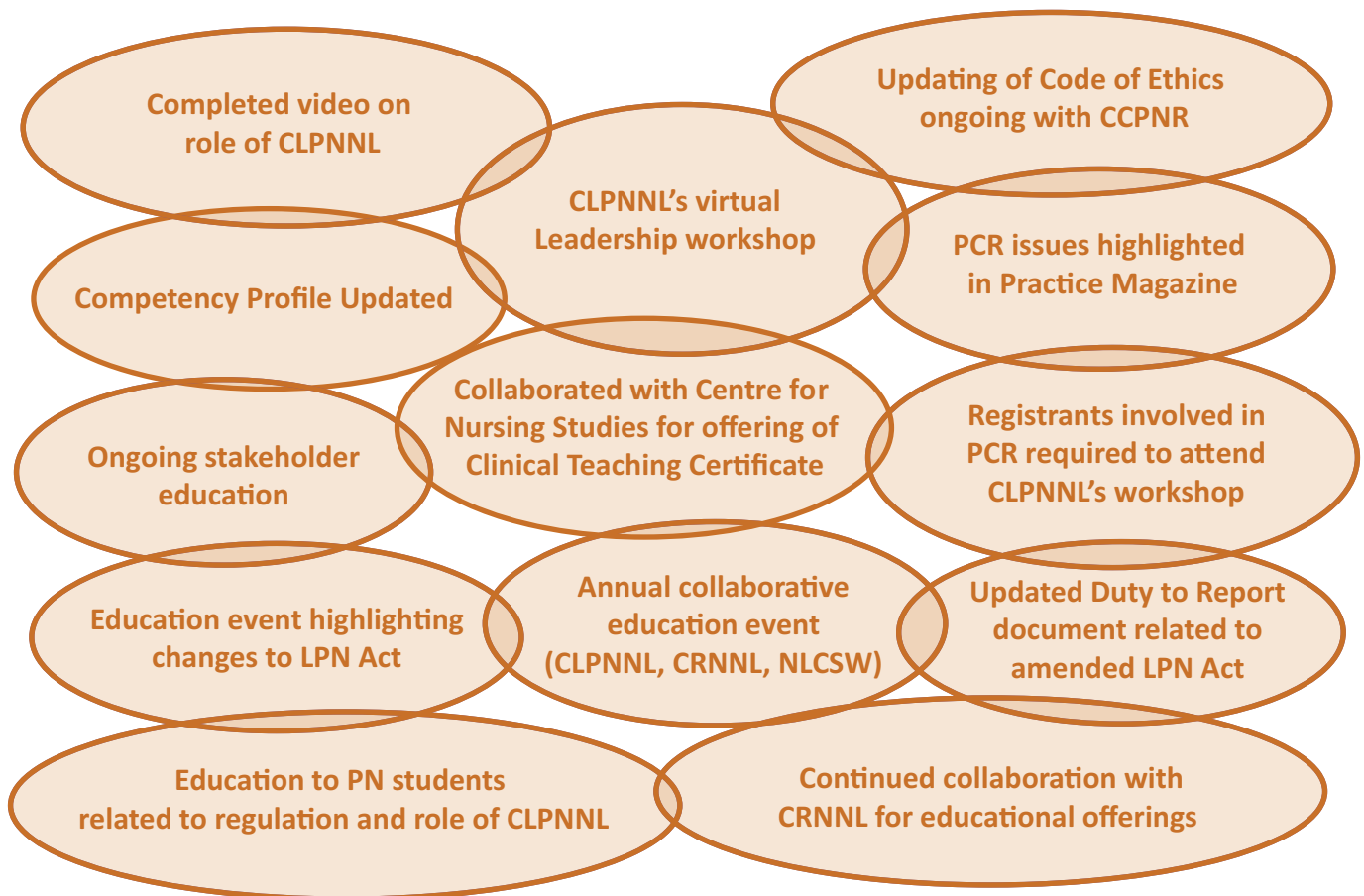
Strategic Priority 2

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

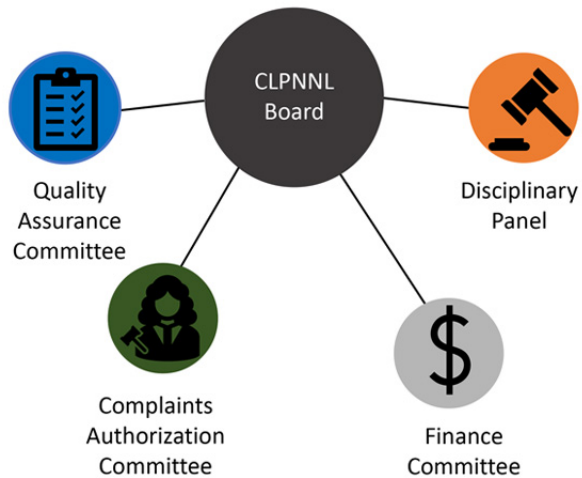


Board Committees

Committees that Support the CLPNNL Board

There are four (4) legislated committees of the CLPNNL. Each committee is comprised of Board members, various stakeholders and LPNs.

Additionally, CLPNNL has two (2) advisory committees: The Education Committee and the Practice Committee. These committees, through their work with CLPNNL Staff, provide input to inform the Board’s decision making related to PN program approval, education and practice related supports.



Licensure

LPN Demographics

There were 2405 LPNs registered with CLPNNL at the beginning of the licensure year on April 1, 2021, and 2640 LPNs registered with CLPNNL at the end of the licensure year on March 31, 2022. 2640 LPNs represents an increase of 3.7% over the same time last 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. The influx of graduates applying for temporary licensure in December 2021 also influenced the registration numbers.

Figure 1 outlines the age distribution of LPNs in Newfoundland and Labrador. Approximately Fourteen percent (14%) of licensees at the end of the 2021-2022 licensure year (n=380) are age 55 and above, therefore may be nearing retirement age. The percentage of LPNs in each age category has been consistent over the past three (3) years. Figure 2 identifies areas where LPNs practice, and Figure 3 identifies the geographical location of LPNs.

Figure 1: Age distribution of 2021-2022 Licensees.

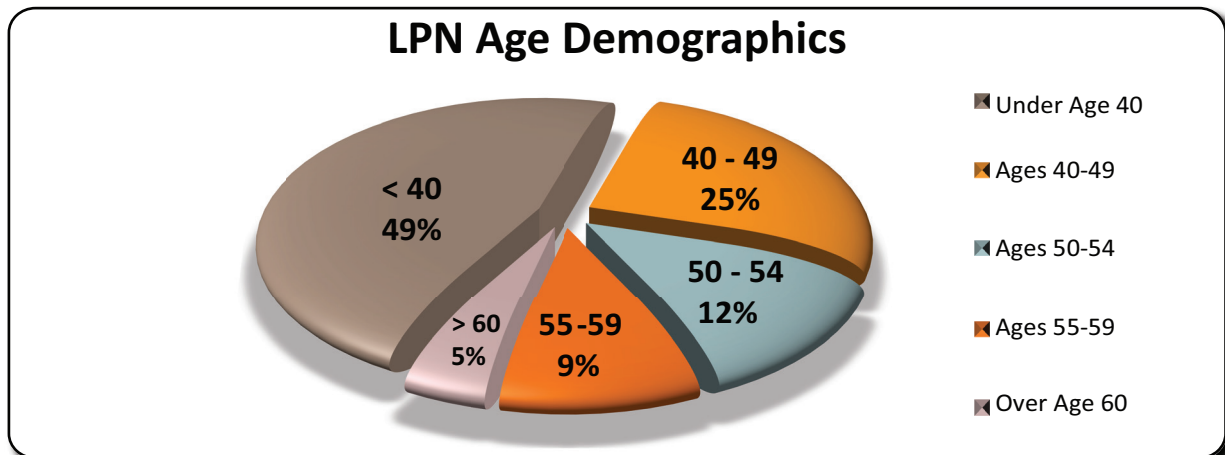
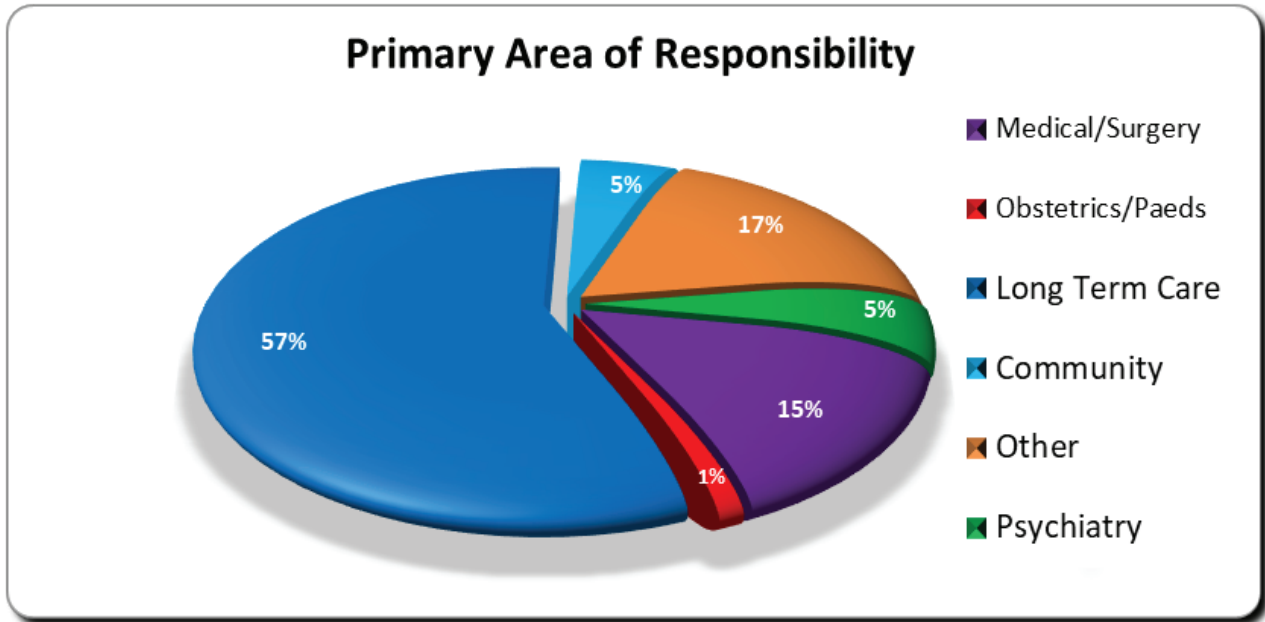
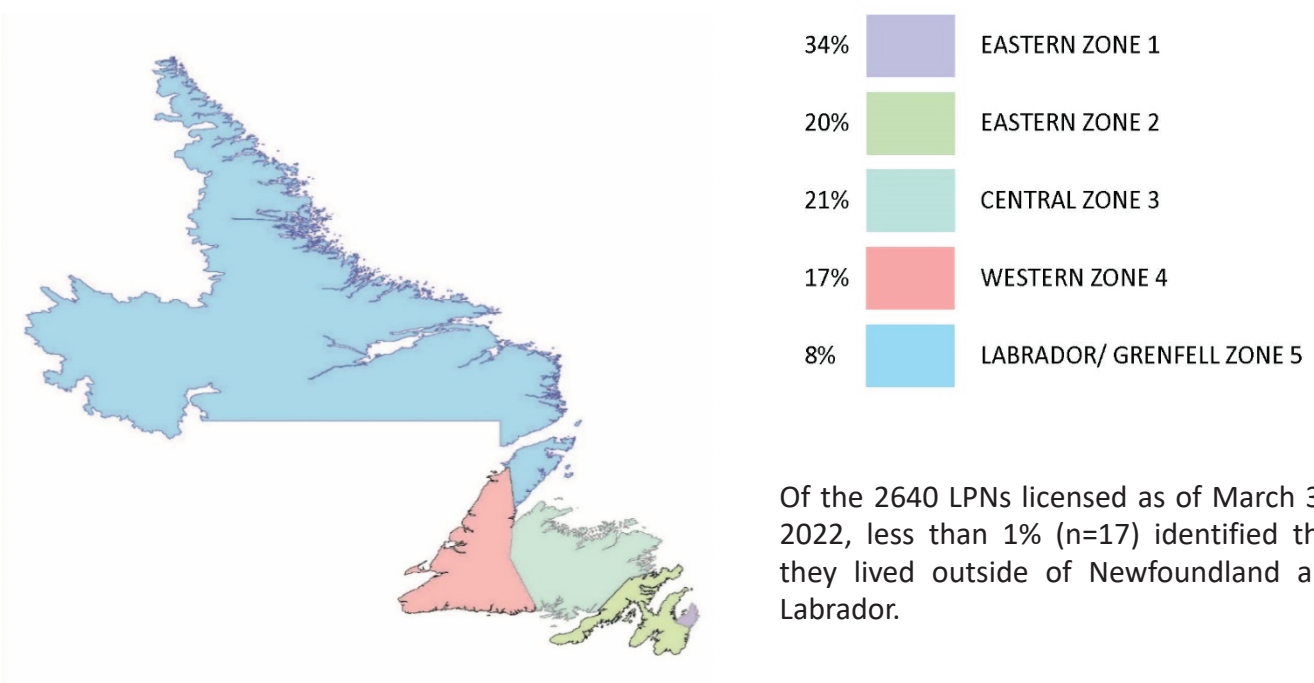


Figure 2: Percentage distribution of LPNs by primary area of responsibility



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 4% in 2020-2021 to 5% in 2021-2022.

Figure 3. LPN location by electoral zones



Of the 2640 LPNs licensed as of March 31, 2022, less than 1% (n=17) identified that they lived outside of Newfoundland and Labrador.

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. In 2020 CLPNNL initiated processes to allow for emergency temporary licenses to assist with COVID-19 related system needs. This process remained in place during the 2021-2022 licensure year, resulting in nine (9) Temporary Emergency Licenses processed.

Credentialing

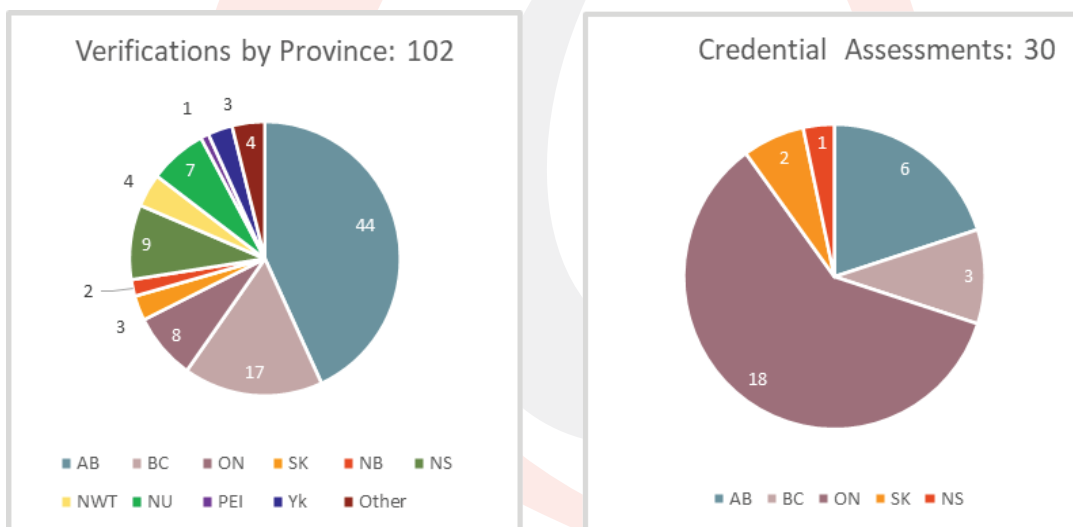
National Nursing Assessment Service (NNAS)

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 7 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.

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. Figure 4 shows the influx and out migration pattern of LPNs for the 2021-2022 licensure year. CLPNNL completed 102 verifications and received 30 applications for licensure from individuals outside this province.

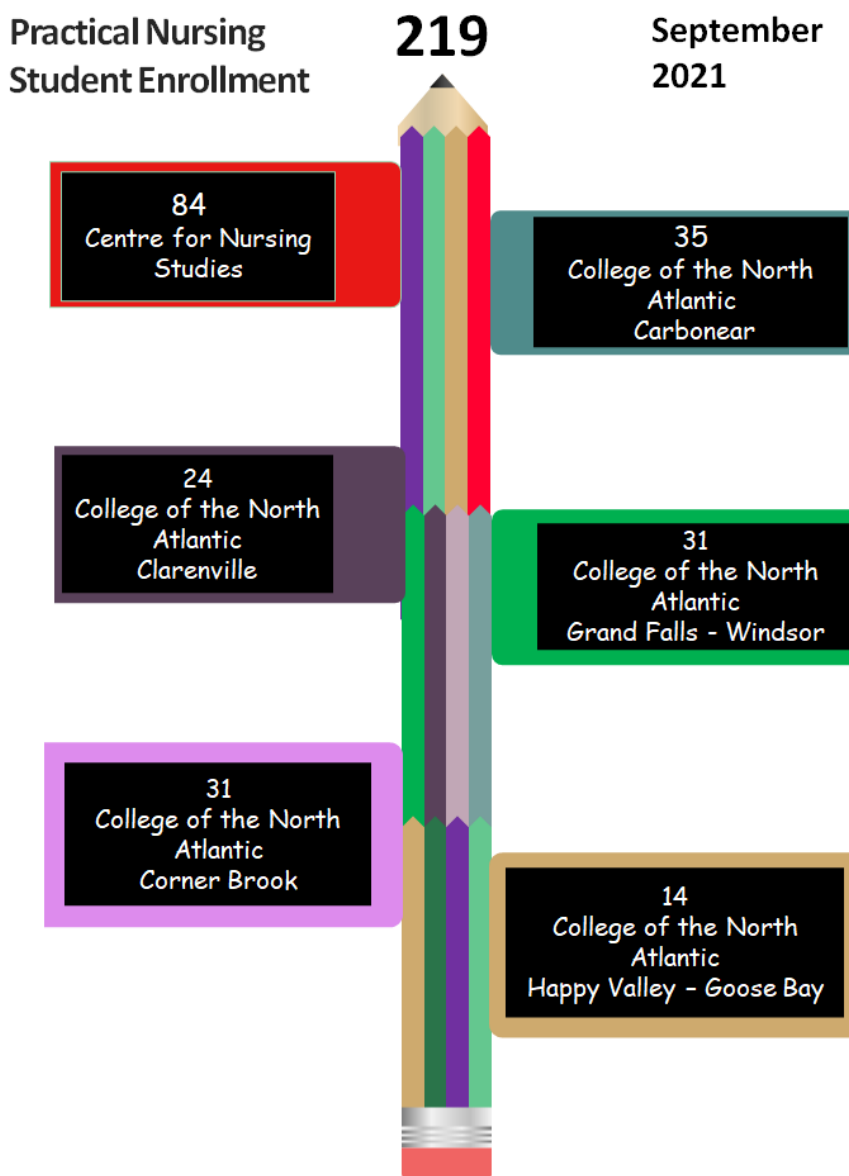
Figure 4: Movement of LPNs within Canada



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 CLPNL 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.

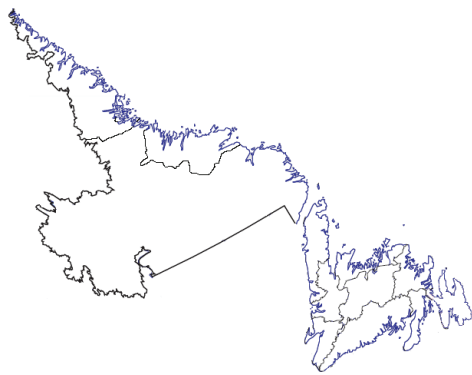
Practical Nursing Education

The Centre for Nursing Studies (CNS), in accordance with the Licensed Practical Nurses Regulations (2011), has been designated by the CLPNL as the parent institution for delivery of practical nursing education in the province. The CLPNL 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.



In 2021 the practical nursing program duration was extended such that students who entered the program in September 2021 will complete a 20-month, five (5) semester program, and will graduate in April 2023.

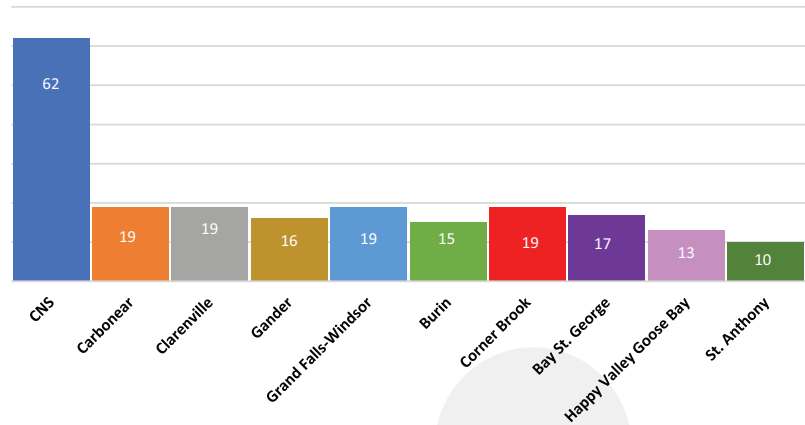
In December 2022, 209 practical nursing students graduated from their practical nursing program.



209 Graduates

December 2021

16 Months
4 Semesters



The next graduating class of practical nurses will occur in April 2023 following completion of the 20 month, 5 semester PN program

Canadian Practical Nurse Registration Examination (CPNRE)

CLPNNL, six (6) of its Canadian counterparts, and Measure Learning (formerly Yardstick Assessment Strategies) collaborate to develop the CPNRE. The exam contributes to public protection by validating that entry-level practical nurses possess the competencies required to practise safely and effectively. The exam is administered six (6) times a year, in January, March, May, July, September and November. To date, the delivery of the exam is being offered through online technology with ProctorU as well as in test centres. Newfoundland and Labrador graduates continue to achieve success rates comparative to the rest of Canada.

Table 1. Measure Learning Statistics for NL: Licensure Year 2021-2022

Number of Candidates in Province	First Exam Writing	2 nd Attempt	3 rd Attempt
Number Registered	212	33	1
Number Writing	210	33	1
Number Not Writing	2	-	-
Number Passing	193	28	1
Number Failing	17	5	-
Percent Passing	92%	85%	100%

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 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 2021-2022 there were 28 allegations filed with the Registrar against 28 licensees. This represents slightly more than 1% of CLPNNL members. The number of allegations filed with the CLPNNL Registrar increased significantly over the same period last year (Figure 5), although it was similar to the number of allegations received in 2018-2019, and less than 2019-2020.

Figure 5: Allegations received by CLPNNL per licensure year.

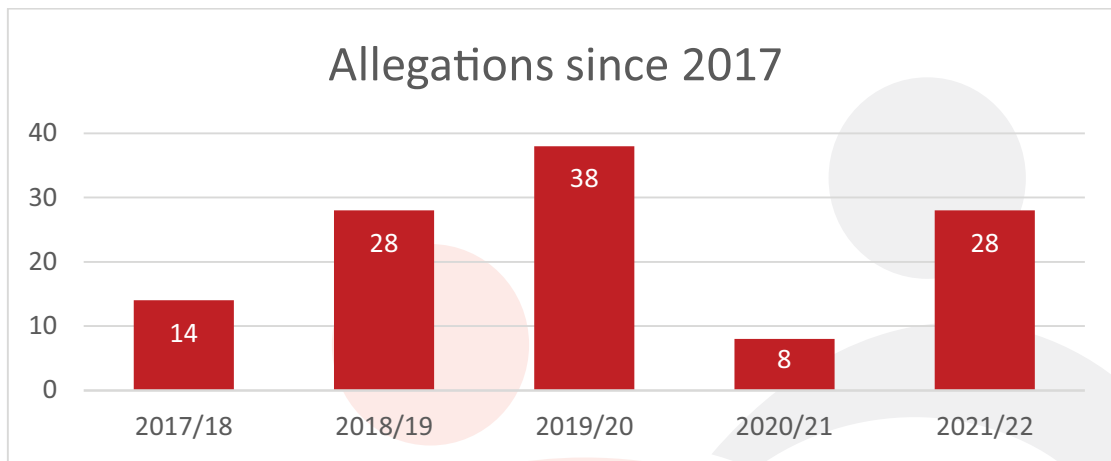
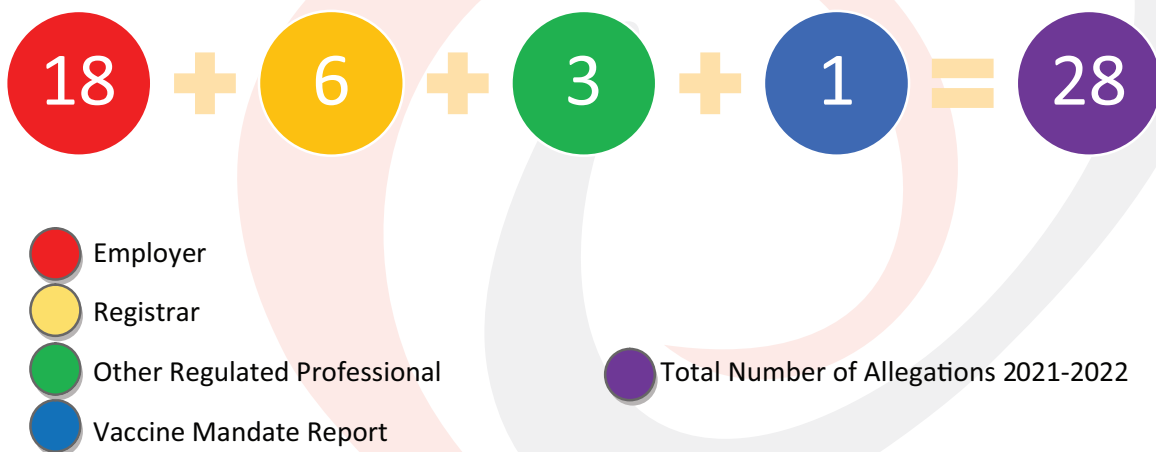


Figure 6: Source of Allegations received by CLPNNL in 2021-2022.



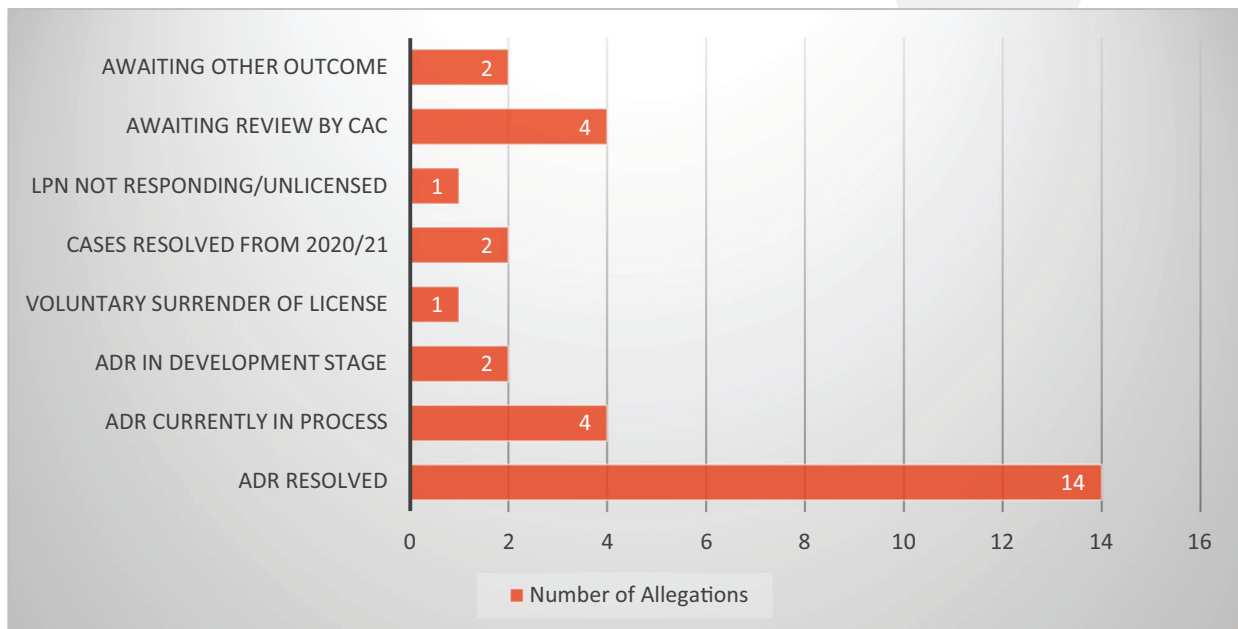
Allegations of infractions by LPNs in the province can potentially fall into one of four categories as defined in the LPN Act (2005) Section 13.(c). Professional Misconduct, Conduct Unbecoming a LPN, Incapacity or Unfitness to Practice, and Incompetent Practice. In 2021-2022, as in the past number of 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. 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. The Complaints Authorization Committee (CAC) of CLPNNL has seen a marked increase in the files that require review. The CAC met four (4) times during the licensure year and reviewed six (6) of the more complex files relating to multiple issues of alleged conduct. The CAC may refer the allegation back to the Registrar for Alternate Dispute Resolution (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.

Disposition of Allegations

In 2021-2022, 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 CAC. In 2021-2022, the ADR process was utilized to resolve 14 allegations. The other allegations are in various stages of the PCR process. Resolution of allegations may span more than one licensure year. Figure 7 reflects the 28 allegations received in 2021-2022 as well as two (2) allegations received in 2020-2021 which were resolved in this year.

Figure 7: Disposition of allegations 2021-2022 as of March 31, 2022.

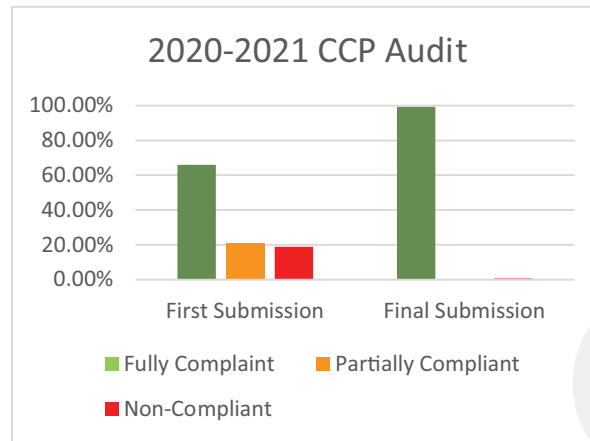


In resolving allegations, LPNs may be required to partake in education sessions with the CLPNNL Practice Consultant. In 2021-2022 the CLPNNL Practice Consultant conducted 13 discipline related education sessions. The sessions included a review and discussion of the CLPNNL’s Standards of Practice, Code 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 (CCP) 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.



In 2021, CLPNNL audited 143 LPNs (through random selection) for the 2020-2021 licensing year. Ninety-four (94) LPNs were fully compliant at initial submission, whereas forty-nine (49) required additional support to achieve compliance. By the end of the final submission deadline, 142 LPNs were compliant with the CCP requirements. Overall, a 99.3% CCP compliance rate was demonstrated.

Making Connections

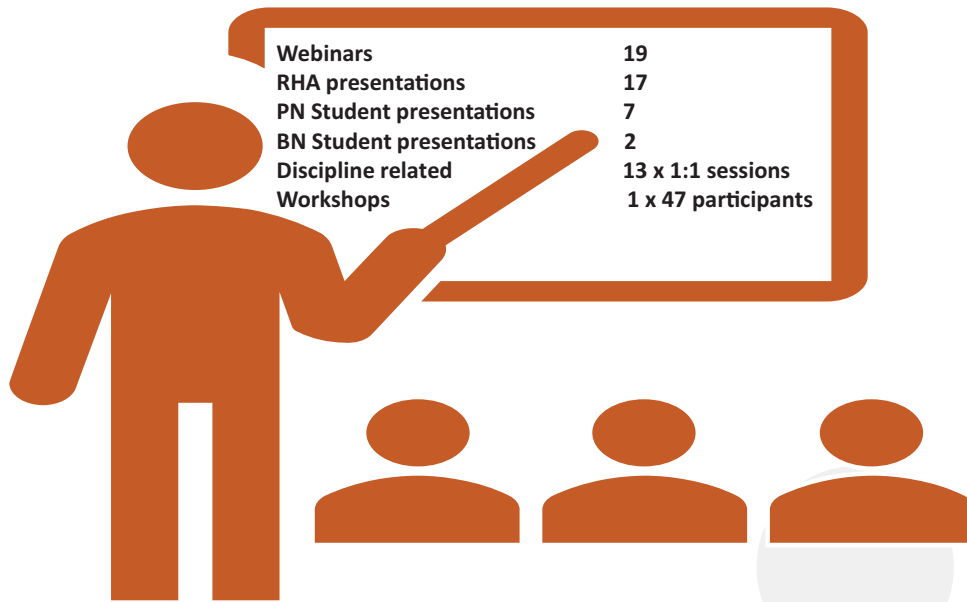
Practice Consultations

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



Presentations

CLPNNL Presents

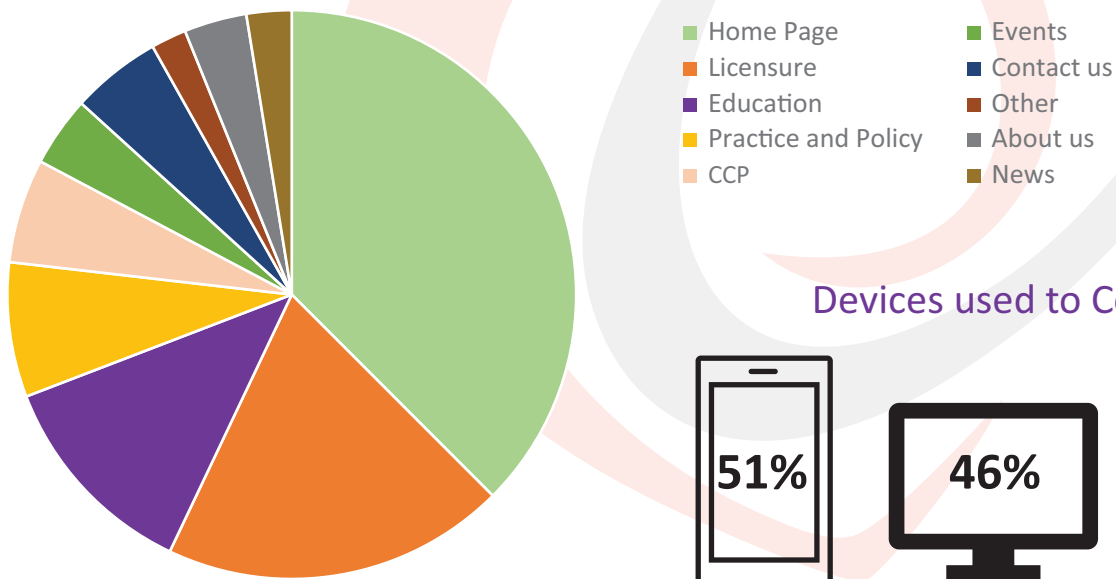


Approximately 1200 individuals attended 19 webinars, including over 320 who attended the provincial Webinar entitled *Building Collaborative Relationships and Fostering Cultural Competence in Providing Safe and Effective Services*, a collaborative event between the CLPNNL, College of Registered Nurses of NL, and the NL College of Social Workers.

While the number of PN student presentations is lower this year (7 vs 12 last year), technology enabled students from multiple PN program delivery sites to attend the same session.

www.clpnnl.ca

Pages Visited on clpnnl.ca



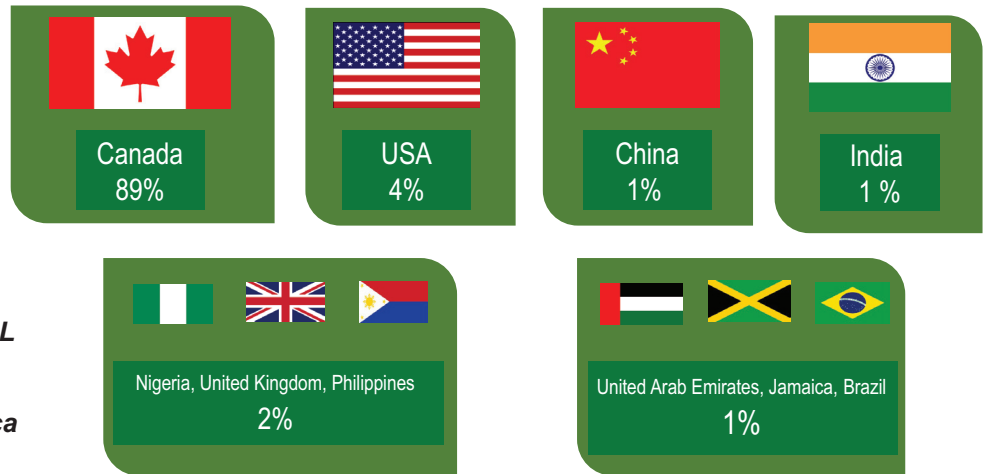


41,056

Unique users visited the CLPNNL website.

A total of 62,446 visits to clpnnl.ca

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 licensure, safeguarding personal information, emergency temporary licensure, self care, education events, and the disciplinary process.

Surveys

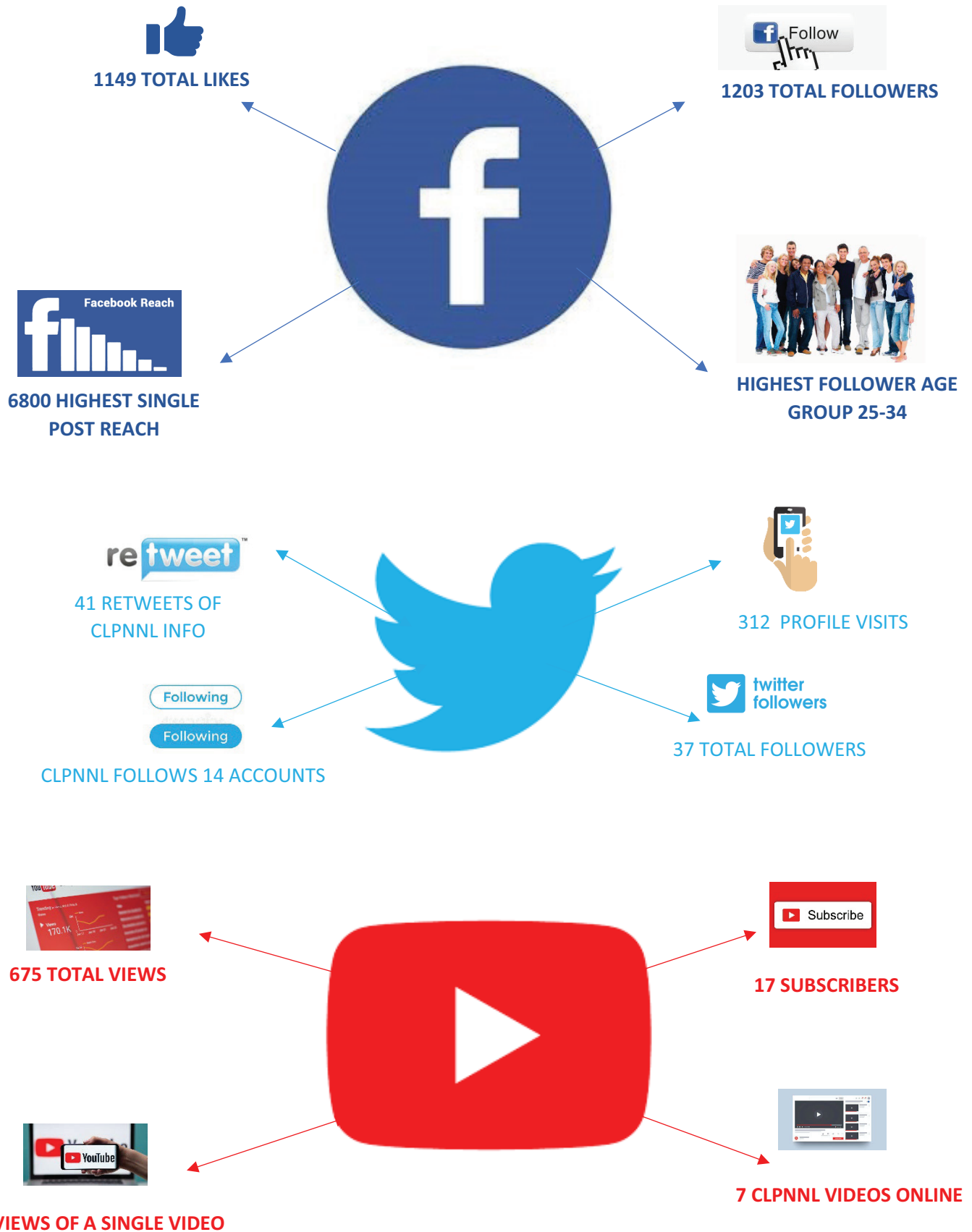


CLPNNL obtains feedback from LPNs and stakeholders and utilizes this feedback in decision making and document development. In 2021-2022, CLPNNL invited feedback from non-Regional Health Authority employers of LPNs. 38 employers completed the survey and provided feedback to inform future CLPNNL educational offerings. Additionally, LPNs in Newfoundland and Labrador were invited to participate in a survey related to the Continuing Competency Program and to provide information on future directions of the program. 252 LPNs responded to the survey.

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 55 times to communicate to LPNs, an increase of 38%, compared to 34 e-mails last year. The increase is likely due to the need to communicate changes to the LPN Act, the Duty to Report, By-Laws, and related education sessions. Seven (7) e-mails were sent to the 136 individuals and organizations on CLPNNL's Stakeholders list.

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)
- 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)
- Canadian Nurse Regulators Collaborative (CNRC)
- National Council of State Boards of Nursing (NCSBN)
- Council on Licensure, Enforcement and Regulation (CLEAR)
- Canadian Nurse Regulators Collaborative (CNRC)

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

Disciplinary Panel

Shawn Bursey	LPN, Chair
Sabrina Baker	LPN
Bernard Bromley	Public Representative
Sylvia Bennett	LPN
Gail Hogan	Public Representative
Christopher Matthews	LPN
Trista McGrath	LPN
Juliet Pottinger	LPN
Gerald Smith	LPN
Donna Stone	Public Representative

Finance Committee

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

QA Committee

Chris Murphy	Public Representative
Lisa Gear	LPN
Jacqueline Jones	LPN
Sueann Loder	LPN
Megan Harris-Edwards	LPN
Olivia Patey	LPN
Sarah Hewitt	LPN
Tanjit Kaur	LPN
Claudine Hennessey	LPN

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)

Practice Committee

Patricia Barrett	Board Representative
Lorie Cooke	LPN
Jeanette Cronin	Faculty Representative, Centre for Nursing Studies
Joanne Green	LPN
Shawna Haley-Sharpe	Board Representative
Stephanie Hawco	Faculty Representative, College of the North Atlantic
Amanda Jennings	Employer Representative, Central Health
Glenda Marshall	LPN
Kimberly Broderick	LPN
Deborah Squires	Employer Representative, Eastern Health
Dawn Warren	LPN
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)

Meet the CLPNNL Team



From left:

**Siobhainn Lewis – Policy Consultant
Wanda Squires – Practice Consultant
Wanda Wadman – CEO/Registrar
Glenda Hayward – Registration Officer
Dena Lake – Regulatory Officer
Desiree Francis – Accounting Clerk**

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Financial Statements
Year Ended March 31, 2022

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

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Year Ended March 31, 2022

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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, 2022, 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, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

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 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 these 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 ASNPO, 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 related 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
May 27, 2022



Brian T. Scammell Professional Corporation
Chartered Professional Accountant

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Statement of Financial Position

March 31, 2022

	2022	2021
ASSETS		
CURRENT		
Cash	\$ 57,115	\$ 319,658
Accounts receivable	406	3,253
Interest receivable	632	653
Prepaid expenses	27,717	26,995
	85,870	350,559
TERM DEPOSITS <i>(Note 3)</i>	1,800,000	1,300,000
CAPITAL ASSETS <i>(Note 4)</i>	1,375,810	1,425,851
	\$ 3,261,680	\$ 3,076,410
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities <i>(Note 6)</i>	\$ 84,661	\$ 128,653
Membership fees received in advance <i>(Note 7)</i>	784,895	782,288
Accrued vacation pay	121,130	110,448
	990,686	1,021,389
NET ASSETS		
General Fund	1,607,505	1,823,564
Education Fund (Schedule 1)	9,186	2,920
Discipline Fund (Schedule 2)	248,612	228,537
Contingency Fund	200,000	-
Technology Fund	205,691	-
	2,270,994	2,055,021
	\$ 3,261,680	\$ 3,076,410

ON BEHALF OF THE BOARD

_____ Director

_____ Director

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Revenues and Expenditures
Year Ended March 31, 2022

	2022	2021
REVENUES		
Membership fees	\$ 855,680	\$ 830,285
Examinations	143,721	69,700
Other	26,998	26,812
Interest	16,822	16,682
	1,043,221	943,479
EXPENDITURES		
Salaries and benefits	473,962	460,674
Examinations	106,835	37,840
Amortization	53,042	57,058
Insurance	31,811	28,117
Municipal taxes	27,346	27,697
Interest and bank charges	19,810	22,866
Public relations	19,044	23,786
Special projects	18,493	7,725
Memberships	18,255	18,442
Travel and meetings	17,155	10,180
Utilities	15,804	15,611
IT support	15,525	16,714
Repairs and maintenance	10,516	12,147
Office	9,517	6,312
Accounting and audit	6,360	6,625
Legal	3,925	9,394
Miscellaneous	2,385	2,657
Newsletter	1,275	1,388
Seminars and workshops	663	2,908
Nursing week	-	6,313
	851,723	774,454
EXCESS OF REVENUES OVER EXPENDITURES FROM OPERATIONS	191,498	169,025
Rental income	38,400	37,950
EXCESS OF REVENUES OVER EXPENDITURES	\$ 229,898	\$ 206,975

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Changes in Net Assets
Year Ended March 31, 2022

	General Fund	Discipline Fund (Schedule 2)	Education Fund (Schedule 1)	Contingency Fund	Technology Fund	2022 Total	2021 Total
NET ASSETS - BEGINNING OF YEAR	\$ 1,823,564	\$ 228,537	\$ 2,920	\$ -	\$ -	\$ 2,055,021	\$ 1,866,531
Excess of revenues over expenditures	215,973	(9,925)	(4,000)	-	-	202,048	188,490
Transfer to restricted funds	(432,032)	30,000	10,266	200,000	205,691	13,925	-
NET ASSETS - END OF YEAR	\$ 1,607,505	\$ 248,612	\$ 9,186	\$ 200,000	\$ 205,691	\$ 2,270,994	\$ 2,055,021

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL**Statement of Cash Flows****Year Ended March 31, 2022**

	2022	2021
OPERATING ACTIVITIES		
Excess of revenues over expenditures	\$ 229,898	\$ 206,975
Item not affecting cash:		
Amortization of capital assets	53,042	57,058
	282,940	264,033
Changes in non-cash working capital:		
Accounts receivable	2,847	(3,253)
Interest receivable	21	86
Accounts payable and accrued liabilities	(43,993)	(16,378)
Membership fees received in advance	2,607	5,910
Prepaid expenses	(722)	(105)
Accrued vacation pay	10,682	13,051
	(28,558)	(689)
Cash flow from operating activities	254,382	263,344
INVESTING ACTIVITIES		
Purchase of capital assets	(3,000)	(630)
Proceeds from redemption of term deposits	100,000	300,000
Purchase of term deposits	(600,000)	(500,000)
Cash flow used by investing activities	(503,000)	(200,630)
FINANCING ACTIVITIES		
Change in discipline fund	(9,925)	(15,427)
Change in education fund	(4,000)	(3,058)
Cash flow used by financing activities	(13,925)	(18,485)
INCREASE (DECREASE) IN CASH FLOW	(262,543)	44,229
Cash - beginning of year	319,658	275,429
CASH - END OF YEAR	\$ 57,115	\$ 319,658
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest received	\$ 21	\$ 86
Interest paid	\$ 19,810	\$ 22,866

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Notes to Financial Statements

Year Ended March 31, 2022

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.

The Contingency Fund reports only internally restricted resources that are to be used to support significant and/or unforeseen events.

The Technology Fund reports only internally restricted resources that are to be used to support and upgrade information technology.

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 term deposits.

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

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COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Notes to Financial Statements

Year Ended March 31, 2022

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%
Online registration	55%

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 DEPOSITS*Term deposits*

Term deposits, interest rate of 2.25%, matures September 15, 2024	\$	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		100,000
Term deposits, interest rate of 0.60%, matures March 26, 2026		400,000		500,000
Term deposits, interest rate of 1.10%, matures March 31, 2027		600,000		-
	\$	1,800,000	\$	1,300,000

COLLEGE OF LICENSED PRACTICAL NURSES OF NL**Notes to Financial Statements****Year Ended March 31, 2022****4. CAPITAL ASSETS**

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Buildings	\$ 1,488,510	\$ 382,760	\$ 1,105,750	\$ 1,151,822
Land	242,264	-	242,264	242,264
Furniture and fixtures	135,526	115,230	20,296	20,884
Computer equipment	55,366	48,076	7,290	10,415
Online registration	19,470	19,260	210	466
	\$ 1,941,136	\$ 565,326	\$ 1,375,810	\$ 1,425,851

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 prime plus 1.75% and expires August 30, 2022. This line of credit is secured by real property and a general security agreement. At March 31, 2022, 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.

	2022
HST taxes payable	74,300

7. MEMBERSHIP FEES RECEIVED IN ADVANCE

	2022	2021
Balance, April 1	\$ 782,288	\$ 776,378
Less amount recognized as revenue during the year	(782,288)	(776,378)
Plus amount received for the subsequent year	784,895	782,288
Balance, March 31	\$ 784,895	\$ 782,288

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, 2022.

(continues)

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Notes to Financial Statements

Year Ended March 31, 2022

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 - Discipline Fund *(Schedule 2)*
Year Ended March 31, 2022

	2022	2021
EXPENDITURES		
Discipline - Legal	\$ 9,760	\$ 15,427
Discipline - Miscellaneous	165	-
EXCESS OF EXPENDITURES OVER REVENUE	\$ (9,925)	\$ (15,427)

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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