



2022-2023 ANNUAL REPORT



COLLEGE OF
LICENSED PRACTICAL NURSES
OF NEWFOUNDLAND AND LABRADOR



COLLEGE OF
LICENSED PRACTICAL NURSES
OF NEWFOUNDLAND AND LABRADOR

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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, 2022, to March 31, 2023.



We respectfully acknowledge the land on which we practice as the ancestral homelands of the Beothuk, whose culture has now been erased forever. We also acknowledge the island of Ktaqmkuk (Newfoundland) as the unceded, traditional territory of the Beothuk and the Mi'kmaq. And we acknowledge Labrador as the traditional and ancestral homelands of the Innu of Nitassinan, the Inuit of Nunatsiavut, and the Inuit of NunatuKavut. We recognize all First Peoples who were here before us, those who live with us now, and the seven generations to come. As First Peoples have done since time immemorial, we strive to be responsible stewards of the land and to respect the cultures, ceremonies, and traditions of all who call it home. As we open our hearts and minds to the past, we commit ourselves to working in a spirit of truth and reconciliation to make a better future for all.

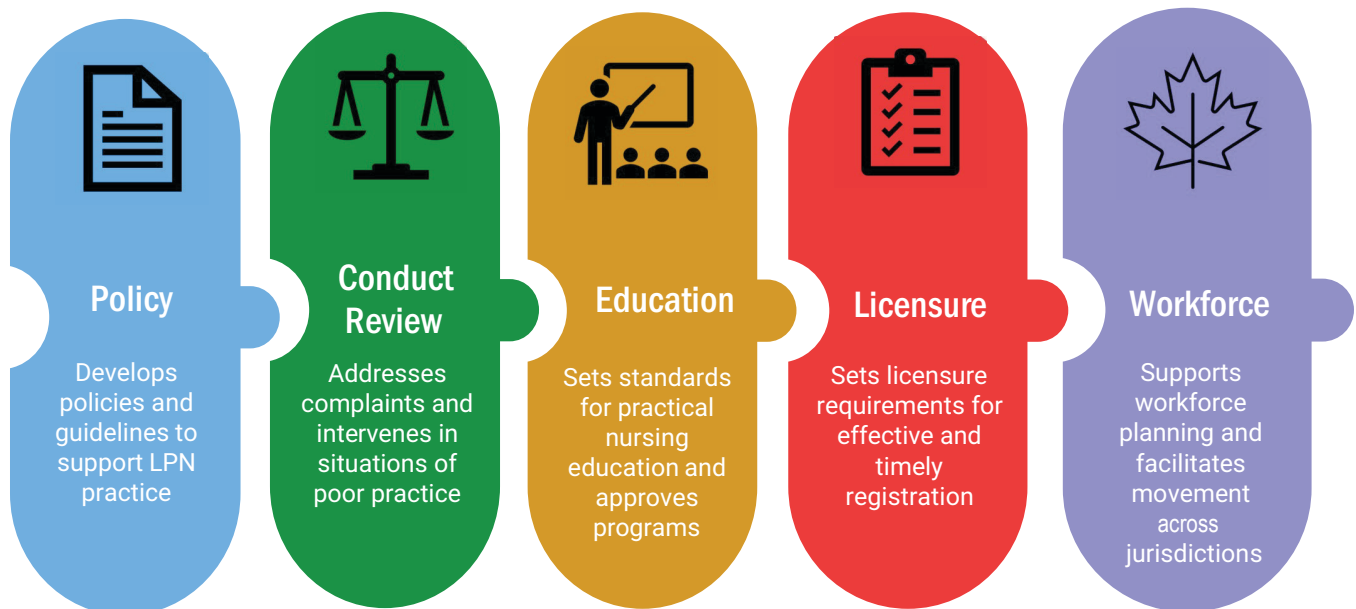
GOVERNANCE



Mandate

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

How the College Regulates in the Public Interest



Message from the Board Chair

Christopher Janes



It is a pleasure to write this address as a part of the Annual Report 2022-2023 to highlight the achievements of the CLPNNL over this past licensure year.

Licensed Practical Nurses throughout Newfoundland and Labrador have persevered in a unique practice landscape since the COVID-19 pandemic and continue to face a variety of challenges that are quite familiar to some. Despite the difficulties faced, LPNs have continued to provide safe and competent care to the residents of this province. On behalf of the CLPNNL Board, as a fellow LPN, and as a consumer of our health care system, thank you for your valuable skills and knowledge that you contribute every day.

The mandate of the CLPNNL focuses on the regulation of LPNs to ensure safe and appropriate care to the patients that we serve. Behind the scenes, much like the spokes of a bicycle wheel, we have several structural and moving parts helping move the strategic direction of the CLPNNL within that mandate. Our CEO/Registrar, Wanda Wadman, and her committed staff have worked many hours to seamlessly achieve the strategic objectives. I would like to particularly bring attention to some of the successes deserving of recognition.

A critical aspect of nursing regulation is to ensure nurses are up to date with the latest knowledge, trends, and evidence-based research to inform practice. Most recently, the CLPNNL Board approved revisions to the Continuing Competency Program. This revised program is clear, concise, and a result of feedback from LPNs who have participated in the auditing process, now known as Quality Monitoring. The goal of this program is to bring awareness of the value and importance of continuing education and reflection, and their incorporation into practice. This aligns quite well with the recently adopted Quality Framework which captures the key elements of public protection.

The Quality Framework, much like a puzzle, has several pieces, and when aligned equate to public protection. It is very important to note that approved revisions of the Standards of Practice and Code of Ethics are forthcoming. Additionally, CLPNNL continues to collaborate with stakeholders to ensure the delivery of the PN program - this will result in additions to our workforce.

I am very pleased with, and proud of, the momentum we have gained in the regulatory landscape following the COVID-19 recovery phase. I believe we are stronger, well-positioned, and competent to support safe, ethical practice by LPNs in Newfoundland and Labrador.

Thank you to my colleagues for your commitment to a safe, caring, and healthy environment for the residents of Newfoundland and Labrador. Thank you to the CLPNNL board and staff for their unwavering dedication.

It is my pleasure to present this report to you today for your review to reflect on the successes and achievements.

Regards,

A handwritten signature in cursive script, appearing to read "Chris".

Message from the CEO/Registrar

Wanda Wadman



Annual reports are all about reporting on the activities of the past year; looking back. However, the activities of this past year were all about moving forward.

The recruitment of qualified nursing professionals has been of great importance for this province this year. CLPNNL has a role to play in ensuring fair, timely, visible and transparent registration processes while maintaining our high standards, in the interest of the public.

This year we looked closely at our registration processes and examined our practices considering the principles of right touch regulation, while keeping the concept of regulating nursing in the public interest at the forefront of all decisions. Through this exercise, we enhanced registration processes and created streamlined pathways for international applicants who choose Newfoundland and Labrador as their home, and the place to provide their professional nursing service. We have simplified the way that previous license holders can return to LPN practice, as well as expedited the licensing of LPNs from other Canadian jurisdictions. Additionally, we have introduced a Supervised Practice Experience Program (SPEP) to provide an opportunity for eligible nurses who have been away from practice for more than 5 years to return to practice.

The process to expand the scope of practice for LPNs practicing within health authority settings has been revised. This new process allows the health authority to introduce new competencies into LPN practice when needed to support client care, which in turn can lead to more timely access for clients to receive safe care.

CLPNNL continues to work toward building upon LPN leadership capacity, so that LPNs in Newfoundland and Labrador are best poised to meet the challenges of today's healthcare environment.

This year, CLPNNL embraced a Quality Framework which focuses on proactive regulation to promote good practice and prevent poor practice. By directing our efforts upstream, the College aims to proactively prevent and mitigate the risk of harm to the public of NL. Quality assurance and quality improvement are integral to the public receiving safe, competent, compassionate, and ethical nursing care.

While it is important to report on the outputs and the actual activities that have been undertaken, it is equally or perhaps more important to look for the outcomes ... the actual impact of those activities on the health and well-being of the people of our province. Outcomes are often long term, and I am excited to imagine where this past year's activities will take us.

All of these initiatives are a result of a competent and forward-thinking Board, who are focused on safe, timely and effective care for the people of our province. The Board's vision is realized and brought to life by the dedicated and committed staff of CLPNNL.

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



Lisa Gear
LPN



Aimee Pennell
LPN



Dawn Lanphear
CNS Representative



Chris Janes
LPN Chair



Wanda Wadman
CEO/Registrar

Public Representative position Vacant

Strategic Priorities

The CLPNNL Board sets the strategic direction and identifies priorities to guide the decisions and actions of the College. Below are the strategic priorities for 2022-2023, and the activities undertaken to advance the Board's goals.

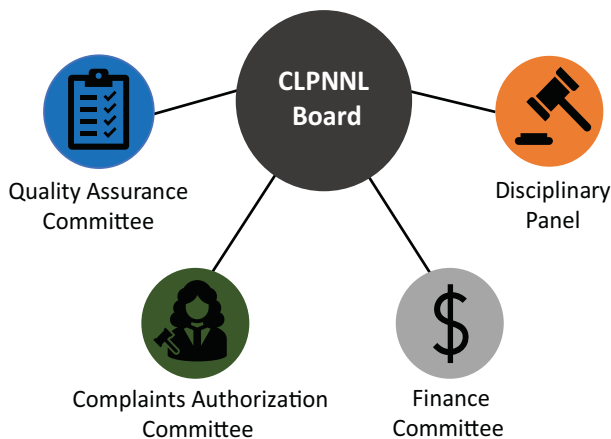
Priority #1 – Effective Regulation of Practical Nurses

- Quality Assurance Committee established
- Risk based process developed to direct allegations
- Regulation changes regarding CPNRE writings
- Updated CLPNNL By-Laws
- Development of Supervised Practice Experience Program (SPEP)
- Revision to the Continuing Competency Program (CCP)
- Revised process for RHAs to advance Scope of Practice for LPNs
- International applicant workshop developed and delivered
- Validation audit conducted for Criminal Record Check and Vulnerable Sector Check
- Developed multiple pathways for licensure, supported through registration policies

Priority #2 – Education and Awareness about LPN Practice and Education

- Revised Code of Ethics with Fall 2023 implementation
- Educational webinars throughout the year for LPNs
- Collaboration with CRNNL and NL College of Social Work to provide province wide ethics education event for health professionals
- CLPNNL Leadership Workshop offerings
- Collaborations with CRNNL for presentations on collaborative practice and scope of practice
- Document development e.g., Social Media, Dispensing, Immunizations
- Revised the CLPNNL Competency Profile
- Produced and distributed 3 editions of Practice e-journal

Committees that Support the CLPNNL Board



Each committee is comprised of Board members, various stakeholders and LPNs.

QUALITY

2022-2023 At a Glance



Our Quality Framework



Quality assurance and quality improvement are integral to the public receiving safe, competent, compassionate, and ethical nursing care. CLPNNL believes that proactive regulation which focuses on promoting good practice and preventing poor practice is essential to effective regulation. By directing efforts upstream, the College aims to proactively prevent and mitigate the risk of harm to the public.

CLPNNL has developed a Quality Framework that focuses on seven key elements which collectively support LPNs in practicing safely, competently, compassionately, and ethically. These elements include the Standards of Practice and the Code of Ethics; the Quality Assurance Program; the Continuing Competency Program; Practice Services; Licensure; the Practical Nurse (PN) Program Approval; and Stakeholder Collaboration. The mandate of the CLPNNL, to promote safety and protect the public through the provision of safe, competent, compassionate, and ethical nursing care, is inherent in the Quality Framework.

This Annual Report highlights activities undertaken in 2022-2023 to support the quality framework. The report contents are organized to align with the interdependent elements of the framework, which support good practice, and prevent poor practice. Moving through the report, you will move around the QA wheel. Additionally, and outside of the quality framework, CLPNNL is mandated to intervene in and address instances of unacceptable practice. These instances, or allegations, are reported under the Professional Conduct Review (PCR) Process.

Quality Assurance Program



Amended in 2021, section 29.1 of the *Licensed Practical Nurses Act (2005)* includes the requirement for the CLPNNL to establish a Quality Assurance Committee that will operate a quality assurance program for LPNs. This regulatory mechanism enables the College to proactively address a concern regarding LPN practice rather than waiting until the concern becomes more serious and requires referral to the professional conduct review (PCR) process. The PCR Process is reported on page 20.

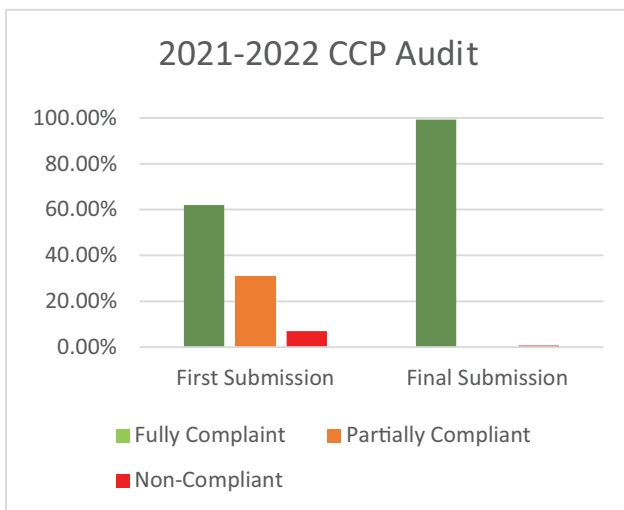
In 2022-2023, following triaging and assessment by the College Registrar, eleven (11) of the forty-seven (47) allegations against LPNs filed with the Registrar were identified as quality assurance concerns and referred to the Quality Assurance Program. While received in this reporting year, the outcome of the eleven (11) referred issues carries over to the 2023-2024 reporting year, and will be further described in the next annual report.

Continuing Competency Program



CLPNNL's Continuing Competency Program (CCP) is a regulatory program and a quality assurance element designed to assist LPNs to maintain and enhance their professional competence every year. It requires LPNs to reflect and identify opportunities to broaden their knowledge base, increase their skill capacity and enhance their individual scope of practice, ultimately achieving professional growth and continually improving competence throughout their nursing career. The CCP provides a level of assurance to the public that LPNs are continuously meeting their professional standards of practice.

Figure 1: Continuing Competency Compliance on initial submission and at final submission



On licensure renewal, LPNs declare they have completed all elements of their CCP. Each year, the College validates registrant declarations. In 2022, CLPNNL conducted an audit (through random selection) of 150 LPNs where the LPN was required to submit evidence of their CCP compliance for the 2021-2022 licensing year. Ninety-three (93) LPNs were fully compliant at initial submission, whereas forty-six (46) required additional support to achieve compliance. By the end of the final submission deadline, 149 LPNs demonstrated compliance with their CCP requirement declaration. Overall, a 99.3% CCP compliance rate was demonstrated.



Practice Services

LPNs and stakeholders contact CLPNNL's Practice Consultant for information or clarification on a number of topics.



CLPNNL Presents



Approximately 1430 individuals attended 15 webinars, including over 780 who registered for the provincial Webinar entitled *The Virtual Reality: Ethical and Practice Considerations for Informing Service Delivery*, a collaborative event between the CLPNNL, College of Registered Nurses of NL (CRNNL), and the NL College of Social Workers.

Use of technology has extended our reach with students. For example, BScN students from multiple delivery sites attended education sessions on scope of practice and collaboration conducted by CLPNNL and CRNNL. Additionally, CLPNNL participated in a collaborative workshop with BScN and PN students at the Centre for Nursing Studies. CLPNNL continues to provide education to PN students in their 1st and 4th semesters at all PN program delivery sites.

Licensure



LPN Demographics

There were 2405 LPNs registered with CLPNNL at the beginning of the licensure year on April 1, 2022, and 2515 LPNs registered with CLPNNL at the end of the licensure year on March 31, 2023. The number of registrants fluctuates throughout the year as LPNs leave and/or return to the province, return to practice after a leave of absence, retire, or choose not to renew their licence. The number of graduates applying for temporary licensure also influences the registration numbers. In 2021, the practical nursing education program was expanded to five (5) semesters, and students entering the program in September 2021 will graduate after April 14, 2023. Thus, there were no Newfoundland and Labrador graduates in the 2022-2023 reporting year. Figure 2 outlines the licensure trends over time on the last day (March 31) of a licensure year.

Figure 2: Licensure trends over time

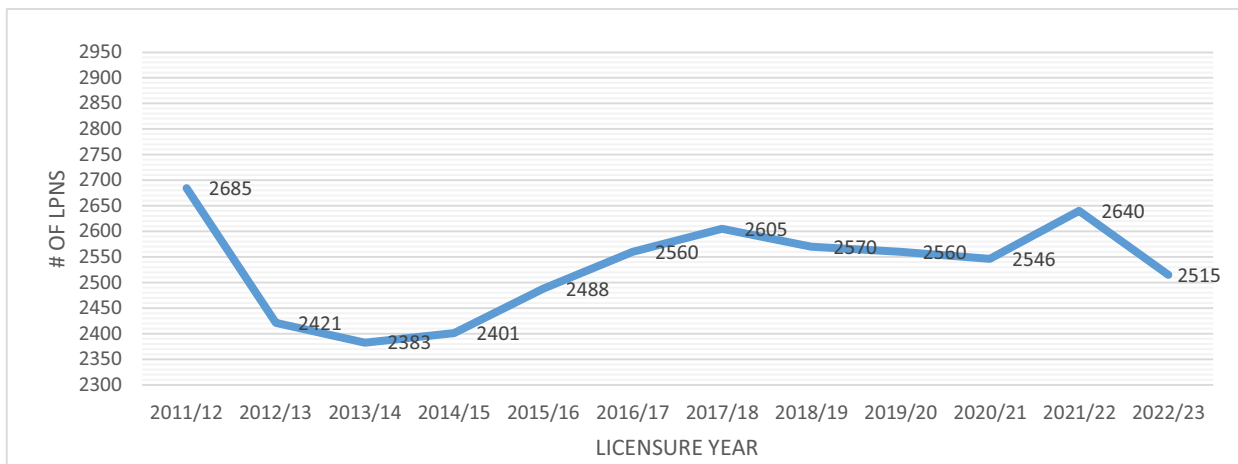


Figure 3: Age distribution of 2022-2023 Licensees

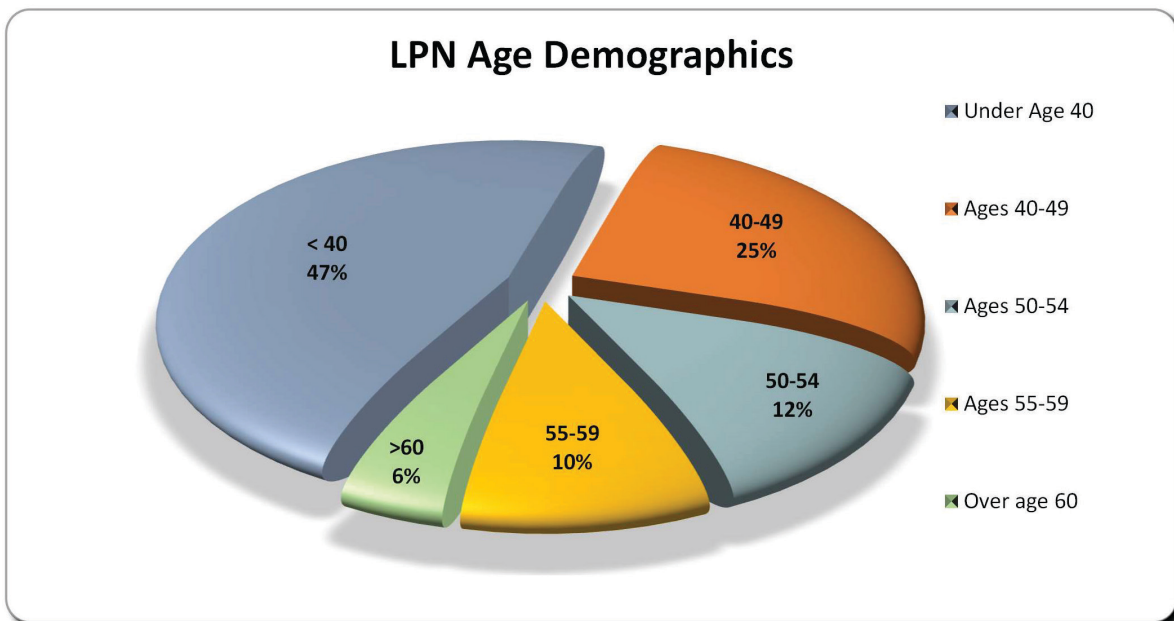
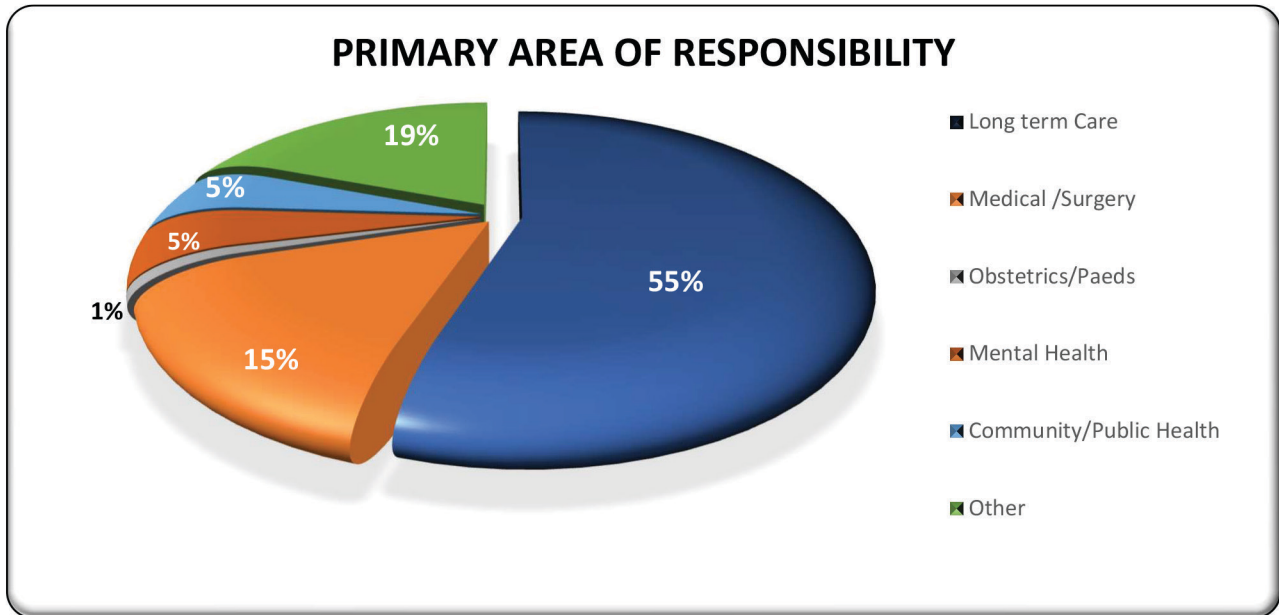


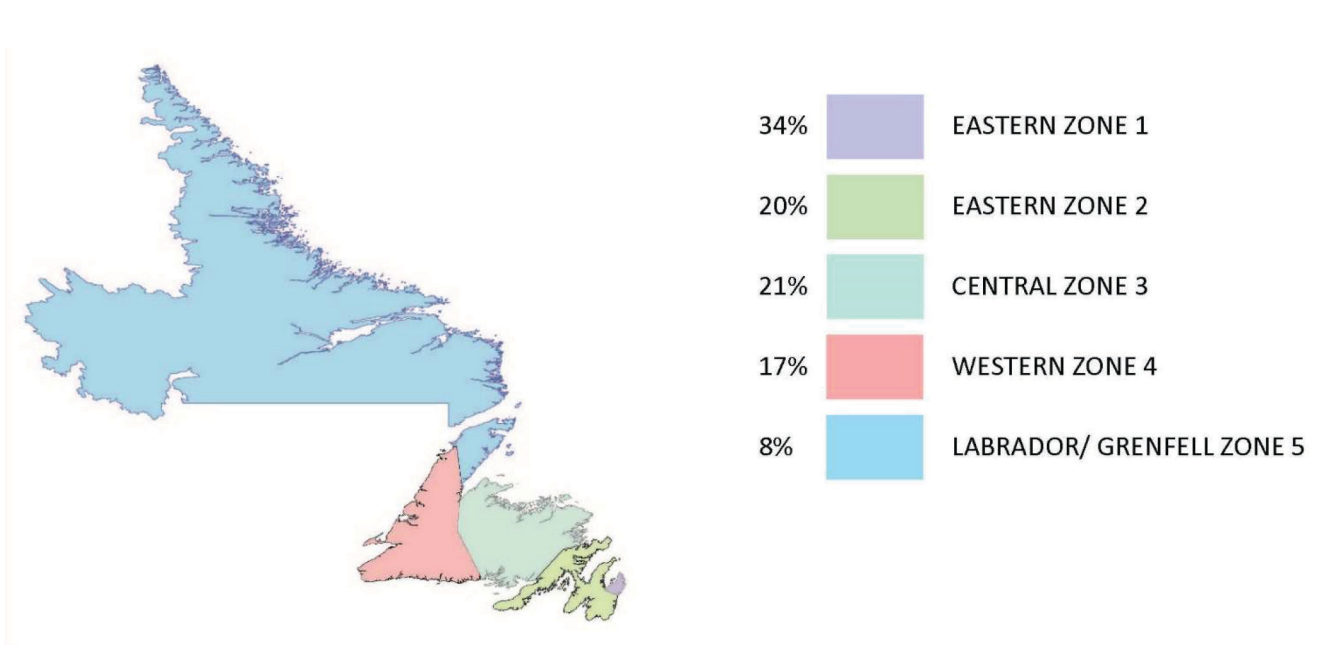
Figure 3 outlines the age distribution of LPNs in Newfoundland and Labrador. Approximately sixteen percent (16%) of licensees at the end of the 2022-2023 licensure year (n=387) are age 55 and above, therefore may be nearing retirement age. Figure 4 identifies areas where LPNs practice, and Figure 5 identifies the geographical location of LPNs.

Figure 4: Percentage distribution of LPNs by primary area of responsibility 2022-2023



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'.

Figure 5: LPN location by CLPNNL electoral zones



Audit of Licensure Renewal Declaration for Criminal Convictions

In 2021, the CLPNNL Board approved an audit process to validate registrant declarations of criminal convictions on licensure renewal. In November 2022, fifty LPNs were randomly selected to provide a current Criminal Record Check with Vulnerable Sector Screen to validate the accuracy of their declaration on their 2022-2023 licensure renewal application.



Pathways for Licensure

In 2022-2023, CLPNNL reviewed registration policies to ensure transparent, timely, and fair registration practices and to provide a licensure pathway for all applicants, while upholding CLPNNL's mandate of public protection.

To assist previously licensed practical nurses to return to practice, and to support international applicants who meet educational requirements but who do not have currency of practice hours, CLPNNL established a Supervised Practice Experience Program (SPEP). SPEP is a regulatory program that is employment focused. Eligible candidates may be granted a temporary license for the purpose of obtaining currency of practice hours, which is a requirement to be eligible for licensure with the College. The SPEP includes 135 hours of clinical practice under the direct supervision of an experienced LPN or RN preceptor, followed by an additional 315 hours of direct or indirect supervised practice. On completion of the SPEP, applicants may be eligible for full licensure. CLPNNL has collaborated with employers on this program, with two (2) applicants having availed of the SPEP in 2022-2023.

CLPNNL has adopted new English language proficiency benchmarks which are a requirement for international applicants, in keeping with Canadian counterparts, and has modified the interpretation of comparability reports for international applicants to the National Nursing Assessment Service (NNAS). Additionally, CLPNNL has developed an in-house workshop for international applicants to assist with integration into practice as an LPN in Newfoundland and Labrador.

These evidence informed enhancements create licensure pathways for eligible applicants. This year, twelve (12) international applicants completed the CLPNNL workshop along with other licensure requirements and are in various stages of the registration process.

National Nursing Assessment Service (NNAS)

Established in 2012, the National Nursing Assessment Service (NNAS) is an organization of the 19 regulatory bodies 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. Once an advisory report is received from NNAS, a determination is made regarding the licensure pathway that an IEN applicant will require. This year, CLPNNL received 18 advisory reports from NNAS for IENs who identified Newfoundland and Labrador as a jurisdiction of choice. 14 applicants were approved for licensure with CLPNNL, however only 5 finished the application process to become licensed as a Licensed Practical Nurse in 2022-2023.

Nursing Community Assessment Service (NCAS)

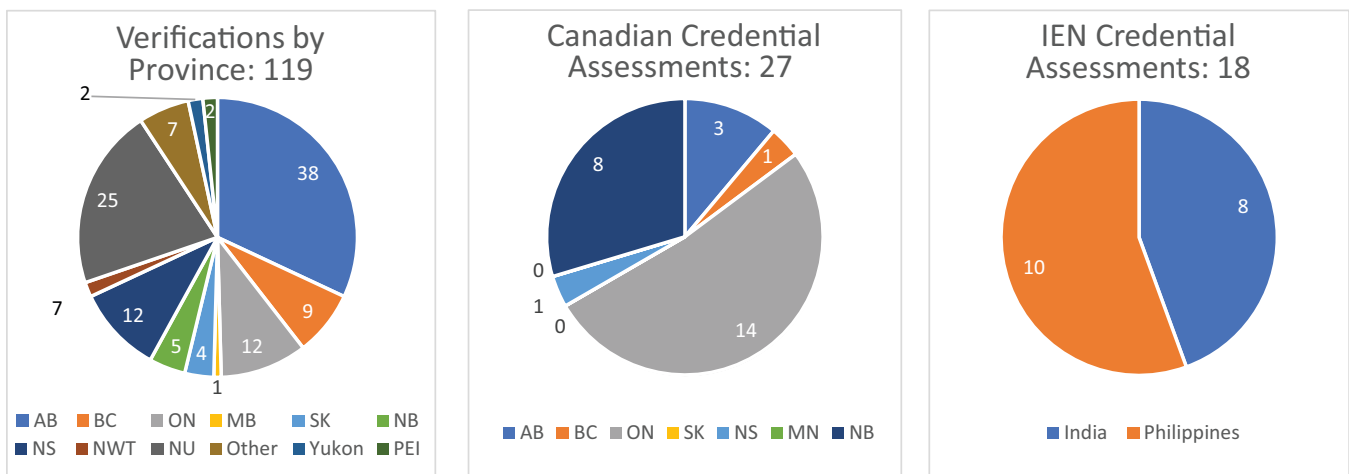
For applicants whose advisory report has identified gaps in knowledge and/or competency, the NCAS provides a competency assessment to inform the licensure pathway. Previously, applicants in this category were referred to a Substantive Equivalency Competency Assessment (SECA) at the Centre for Nursing Studies. In 2022-2023, a funding proposal secured the delivery of a Nursing Community Assessment Service (NCAS) satellite site in NL. NCAS is owned and administered by the BC College of Nursing and Midwives, and provides a robust, evidence-informed, and consistent approach to evaluating the nursing competencies for safe, ethical, and effective nursing practice.

Credentialing

LPNs apply for verification of licensure from CLPNNL as part of the application process to another jurisdiction. Additionally, LPNs from other jurisdictions apply for licensure in NL through the credential assessment process (domestic or international). Figure 6 show the influx and out migration patterns of LPNs for the 2022-2023 licensure year.

CLPNNL completed 119 verifications for 111 LPNs and received 27 applications for licensure from LPNs coming from other Canadian jurisdictions, and 18 from applicants from other countries. 14 of the international applicants were offered the opportunity to apply for and write the CPNRE. Five (5) registered with CLPNNL, and an additional five (5) wrote the CPNRE in March 2023. Three (3) were referred to the Centre for Nursing Studies for NCAS. The others have not continued their application process with CLPNNL.

Figure 6: Movement of LPNs across Canada 2022-2023



Canadian Practical Nurse Registration Examination (CPNRE)

CLPNNL, six (6) of its Canadian counterparts, and Measure Learning 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 granted licensure meet an acceptable level of competence before they begin to practice. This level of competence is measured, in part, by the CPNRE. This proctored 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 offer through online technology with ProctorU as well as in test centres.

Table 1: Measure Learning Statistics for NL: Licensure Year 2022-2023

Number of Candidates in Province	First Exam Writing	2 nd Attempt	3 rd Attempt
Number Registered	10	3	1
Number Writing	10	3	1
Number Not Writing	0	0	0
Number Passing	8	3	1
Number Failing	2	0	0
Percent Passing	80%	100%	100%

The exam writers in the 2022-2023 reporting year are comprised of international applicants and graduates from another reporting period who have written, or rewritten, the exam in this reporting period. Due to the addition of a fifth semester to the PN program, there were no NL graduates in this reporting year.

PN Program Approval



PN Education

The Centre for Nursing Studies (CNS), in accordance with the Licensed Practical Nurse 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, and through health human resource planning with the NL Department of Health and Community Services. Students who entered the program in September 2022 will complete a five (5) semester program, with an April 2024 graduation date.

**Practical Nursing
Student Enrollment**

280

**September
2022**



Three (3) additional College of the North Atlantic sites were approved for intake of students for September 2023 enrolment: Burin, St. Anthony, and Bay St. George. This extends the offering of the PN program to ten (10) sites.

Students who entered the PN program in September 2022 will be eligible for graduation in April 2024.

There were no graduates from the Centre for Nursing Studies, or College of the North Atlantic sites in this reporting year. This reflects the change in duration of the PN program, from four (4) semesters to five (5) semesters to better facilitate spacing for academic programming. As a result students who entered the PN program in September 2021 will graduate April 2023 and will be reflected in the next annual report.

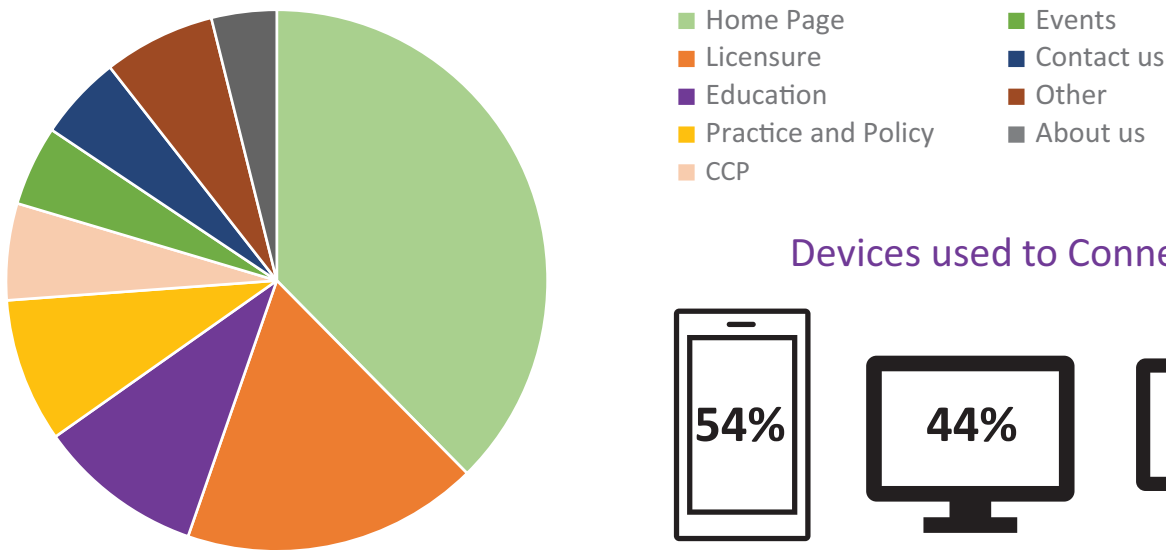


Stakeholder Collaboration

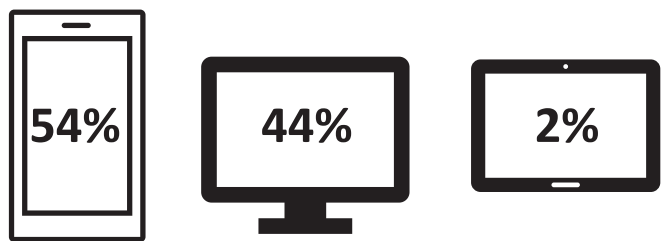
CLPNNL publishes *PRACTICE* e-Journal three-times yearly and delivers it to the e-mail inbox of all LPNs in NL, and the 136 stakeholders on the CLPNNL contact list. The College utilizes e-mail to communicate important regulatory information. This year, forty-six (46) e-mail messages were sent to LPNs, and eleven (11) e-mails were sent to CLPNNL Stakeholders.

CLPNNL provided an opportunity for all LPNs and stakeholders to participate in a feedback survey to inform revisions to the Code of Ethics for LPNs in Canada. In this province, 128 people completed the feedback survey.

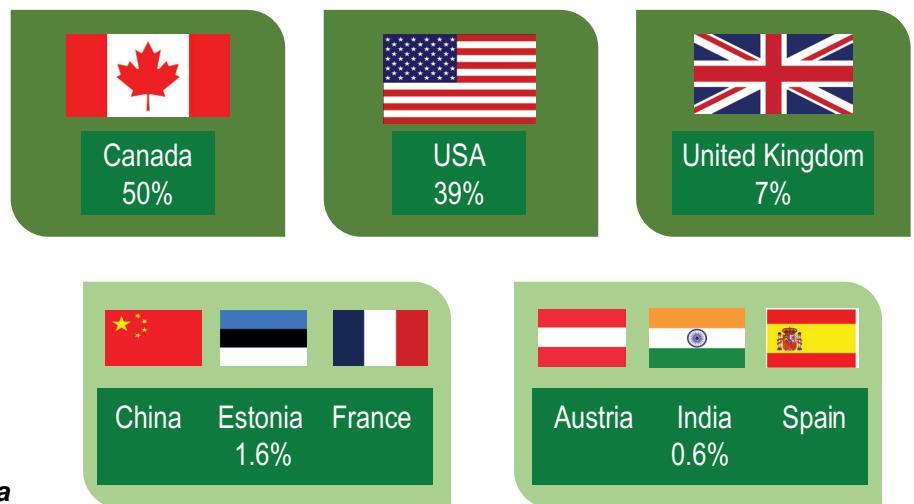
Pages Visited on clpnnl.ca



Devices used to Connect



9 top countries from where www.clpnnl.ca was accessed

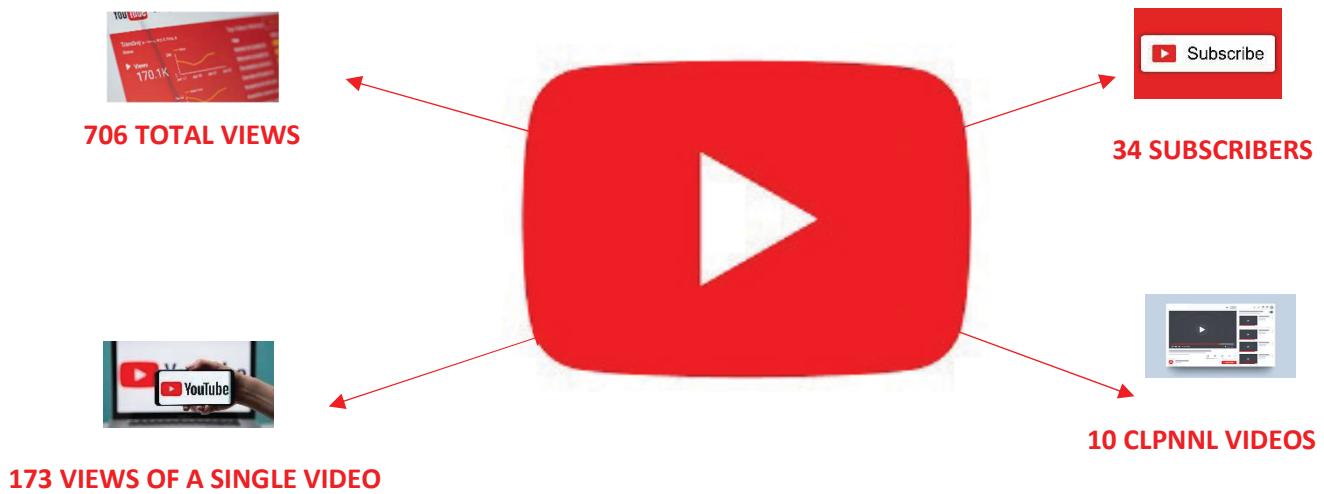
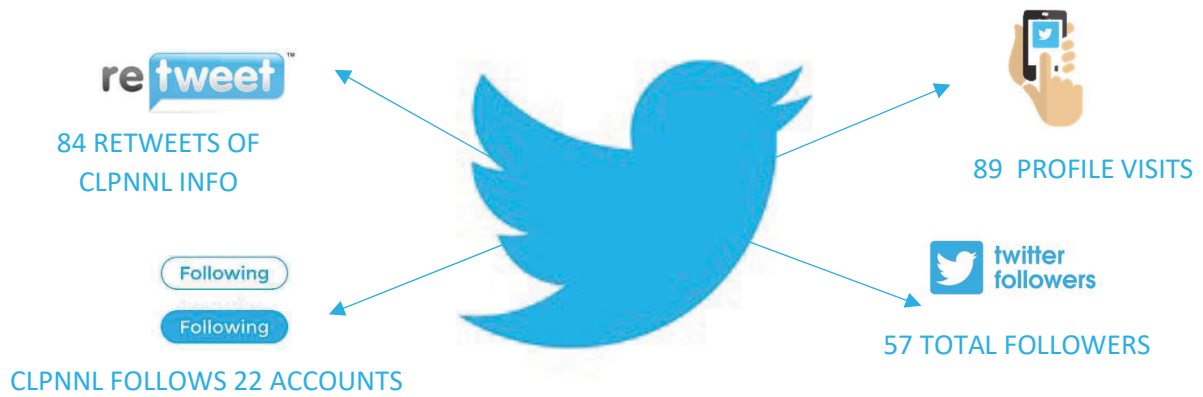
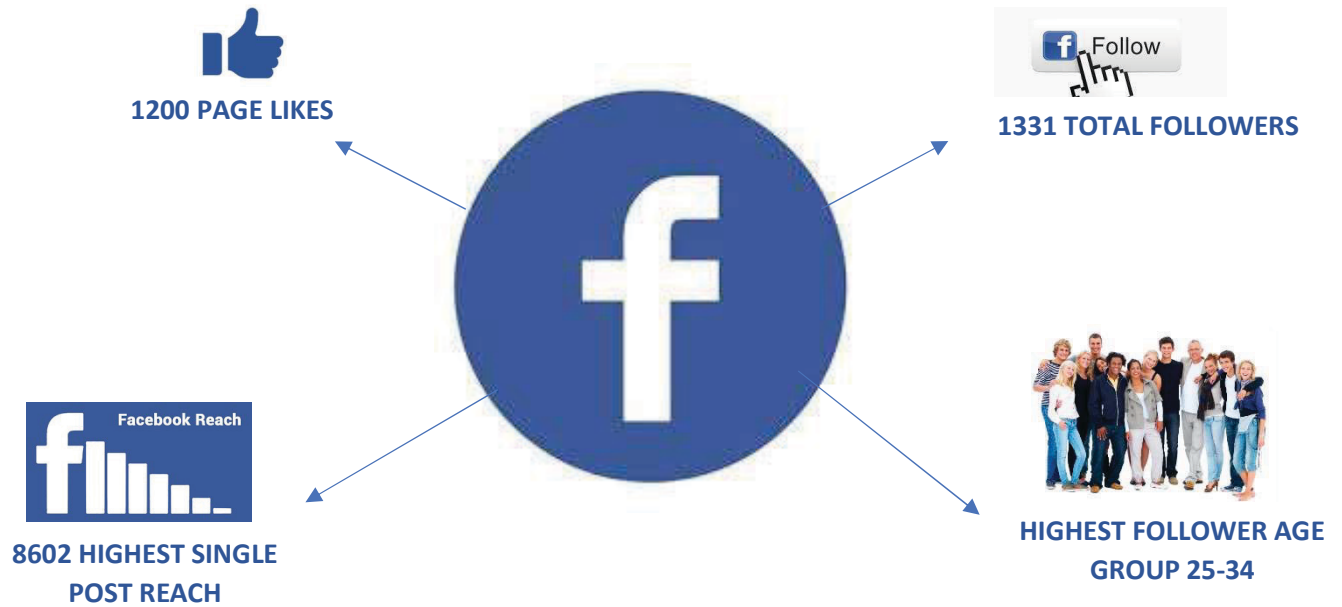


19,304

Unique users visited the CLPNNL website.

A total of 30,791 visits to clpnnl.ca

OUR SOCIAL MEDIA REACH



Standards of Practice and Code of Ethics



CLPNNL continues to provide education sessions to students and LPNs related to the Standards of Practice. The Standards are a focal point in the CLPNNL Leadership workshop. This year, the leadership workshop was offered twice, and the thirty-seven LPN participants discussed how they demonstrate adherence to the standards in their everyday practice.

CLPNNL participated with other Canadian member jurisdictions to provide oversight, direction, and support for the updating of the Canadian Council for Practical Nurse Regulators (CCPNR) *Code of Ethics for Licensed Practical Nurses in Canada*. This new version of the Code will be adopted for implementation in the 2023-2024 year.

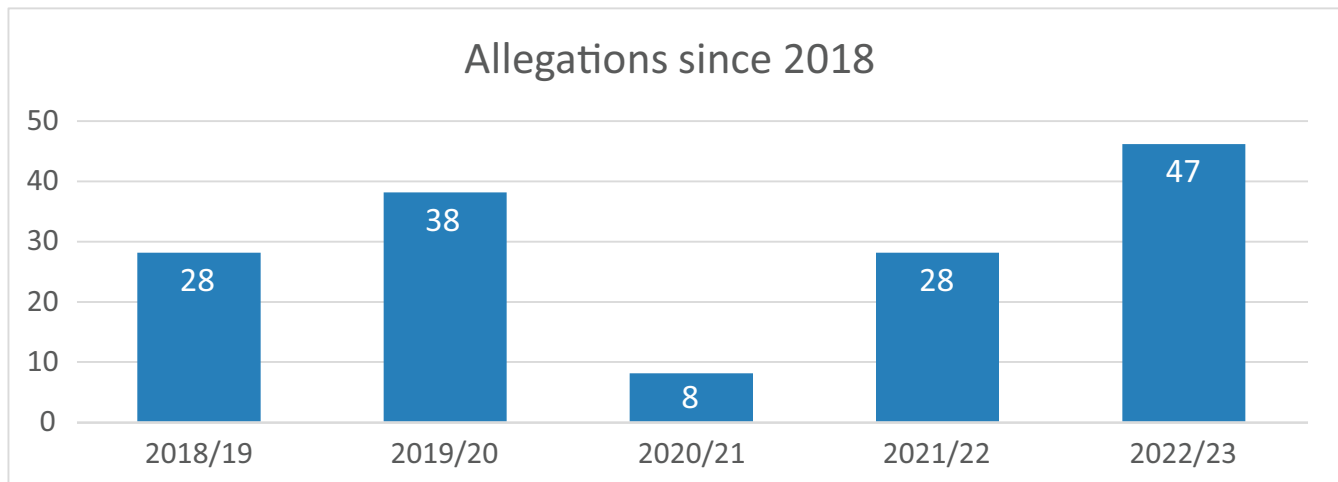
CONDUCT

Professional Conduct Review (PCR)

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 assess the level of risk and to determine 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.

Figure 7 illustrates the historical comparison of the number of allegations filed with the College for the last five licensure years.

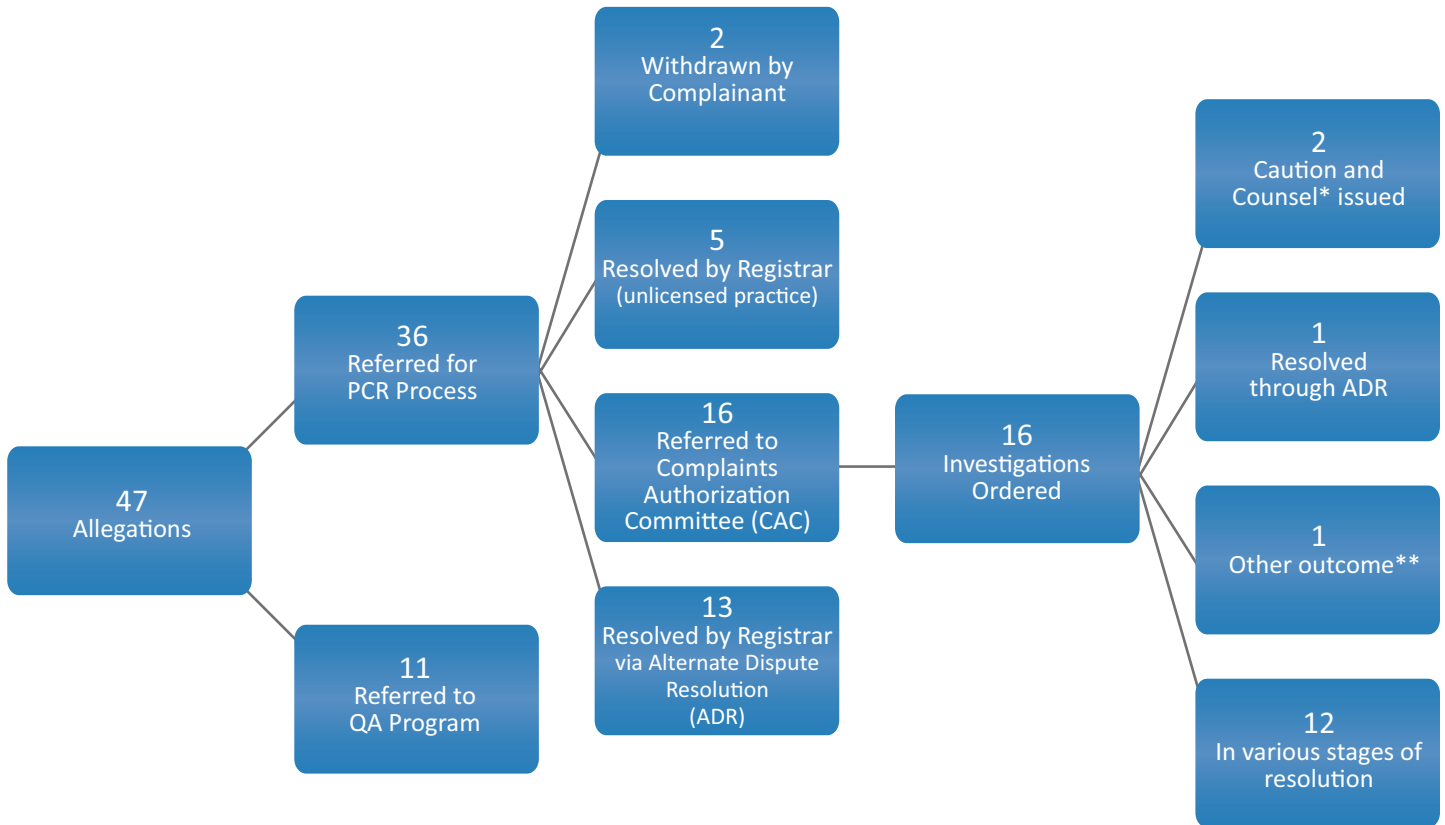
Figure 7: Historical Comparison



In the past 5 years allegations against LPNs have been at or slightly below one percent (1%) of registrants each year. This year, allegations represent 1.9% of total number of registrants (n=2515). Allegations remain complex. In 2022-2023, there were forty-seven (47) allegations reviewed by the College Registrar in relation to registrant practice. Eleven (11) of those allegations were assessed to be suitable for the Quality Assurance Review Process (see page 10).

Disposition of Allegations

Figure 9: Disposition of Allegations received in 2022-2023



* Caution and Counsel is a process to advise a registrant to take positive action and a warning against continuing or repeating conduct.

**Other is used for confidentiality

While Figure 9 identifies how allegations received in 2022-2023 were disposed, it is important to note that resolution, especially related to monitoring and complex allegations, may take place over several licensure years. Of the thirty-six (36) PCR allegations, 18 have been resolved, and two (2) withdrawn by the complainant. The remainder are in various stages of the PCR process. Twelve (12) of the sixteen (16) CAC ordered investigations are ongoing. Eleven (11) allegations were referred to the Quality Assurance program (See page 10).

CLPNNL STAKEHOLDERS AND COMMITTEES

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:

- Advisory Committee on Nursing Administration (ACNA)
- Canadian Council for Practical Nurse Regulators (CCPNR)
- Canadian Institute for Health Information (CIHI)
- Canadian Network of Agencies for Regulation (CNAR)
- Canadian Nurse Regulators Collaborative (CNRC)
- Centre for Nursing Studies (CNS)
- College of the North Atlantic (CNA)
- College of Registered Nurses of Newfoundland and Labrador (CRNNL)
- Council on Licensure, Enforcement and Regulation (CLEAR)
- Eastern, Central, Western and Labrador Grenfell Regional Health Authorities (RHAs)
- Measure Learning
- National Council of State Boards of Nursing (NCSBN)
- National Nursing Assessment Service (NNAS)
- Newfoundland and Labrador Council of Health Professionals (NLCHP)
- Newfoundland and Labrador Health Regulators Network (NLHRN)

CLPNNL Committees

Complaints Authorization Committee

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

Disciplinary Panel

Shawn Burse	LPN, Chair
Sabrina Baker	LPN
Christopher Matthews	LPN
Trista McGrath	LPN
Juliet Pottinger	LPN
Gerald Smith	LPN
Bernard Bromley	Public Representative
Gail Hogan	Public Representative
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	CLPNNL Accounting Clerk, (non-voting member)
Wanda Wadman	CLPNNL Chief Executive Officer/Registrar (non-voting member)

QA Committee

Chris Murphy	Public Representative
Janine O'Malley	Public Representative
Loretta (Lori) Cooke	LPN
Lisa Gear	LPN (Until January 2023)
Megan Harris-Edwards	LPN
Claudine Hennessey	LPN
Sarah Hewitt	LPN
Jacqueline Jones	LPN
Tanjit Kaur	LPN
Sueann Loder	LPN
Olivia Patey	LPN
Carl Perham	LPN
Dawn Warren	LPN
Pam King Jesso	CLPNNL Consultant
Dena Lake	CLPNNL
Siobhainn Lewis	CLPNNL
Wanda Squires	CLPNNL

MEET THE CLPNL 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, 2023

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

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Year Ended March 31, 2023

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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, 2023, 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, 2023, 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
June 6, 2023



Brian T. Scammell Professional Corporation
Chartered Professional Accountant

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Financial Position
March 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash and short term investments	\$ 502,645	\$ 57,115
Accounts receivable	2,023	406
Interest receivable	599	632
Prepaid expenses	35,763	27,717
	541,030	85,870
TERM DEPOSITS <i>(Note 3)</i>	1,300,000	1,800,000
CAPITAL ASSETS <i>(Note 4)</i>	1,356,533	1,375,810
	\$ 3,197,563	\$ 3,261,680
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 21,776	\$ 84,661
Membership fees received in advance <i>(Note 6)</i>	767,525	784,895
Accrued vacation pay	136,601	121,130
	925,902	990,686
NET ASSETS		
General Fund	1,538,761	1,607,505
Contingency Fund	250,000	200,000
Education Fund (Schedule 1)	8,186	9,186
Discipline Fund (Schedule 2)	207,857	248,612
Technology Fund (Schedule 3)	266,857	205,691
	2,271,661	2,270,994
	\$ 3,197,563	\$ 3,261,680

ON BEHALF OF THE BOARD

_____ *Director*

_____ *Director*

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Revenues and Expenditures
Year Ended March 31, 2023

	2023	2022
REVENUES		
Membership fees	\$ 822,301	\$ 855,680
Examinations	81,650	143,721
Other	31,186	26,998
Interest	25,622	16,822
	960,759	1,043,221
EXPENDITURES		
Salaries and benefits	529,673	473,962
Travel and meetings	60,148	17,155
Amortization	52,627	53,042
Insurance	35,364	31,811
Municipal taxes	26,604	27,346
Special projects	25,836	18,493
Memberships	19,751	18,255
IT support	17,394	15,525
Examinations	16,805	106,835
Interest and bank charges	15,776	19,810
Utilities	14,960	15,804
Repairs and maintenance	11,632	10,516
Seminars and workshops	10,742	663
Office	9,426	9,517
Legal	8,232	3,925
Accounting and audit	7,208	6,360
Nursing week	7,131	-
Public relations	6,414	19,044
Miscellaneous	4,006	2,385
Newsletter	2,008	1,275
	881,737	851,723
EXCESS OF REVENUES OVER EXPENDITURES FROM OPERATIONS	79,022	191,498
OTHER INCOME		
Rental income	38,400	38,400
EXCESS OF REVENUES OVER EXPENDITURES	\$ 117,422	\$ 229,898

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Statement of Changes in Net Assets

Year Ended March 31, 2023

	General Fund	Discipline Fund (Schedule 2)	Education Fund (Schedule 1)	Contingency Fund	Technology Fund (Schedule 3)	2023 Total	2022 Total
NET ASSETS - BEGINNING OF YEAR	\$ 1,607,505	\$ 248,612	\$ 9,186	\$ 200,000	\$ 205,691	\$ 2,270,994	\$ 2,055,021
Excess of revenues over expenditures	117,422	(70,755)	(1,000)	-	(45,000)	667	215,973
Transfer to restricted funds	(186,166)	30,000	-	50,000	106,166	-	-
NET ASSETS - END OF YEAR	\$ 1,538,761	\$ 207,857	\$ 8,186	\$ 250,000	\$ 266,857	\$ 2,271,661	\$ 2,270,994

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL**Statement of Cash Flows****Year Ended March 31, 2023**

	2023	2022
OPERATING ACTIVITIES		
Excess of revenues over expenditures	\$ 117,422	\$ 229,898
Item not affecting cash:		
Amortization of capital assets	52,627	53,042
	170,049	282,940
Changes in non-cash working capital:		
Accounts receivable	(1,617)	2,847
Interest receivable	33	21
Accounts payable and accrued liabilities	(62,883)	(43,993)
Membership fees received in advance	(17,370)	2,607
Prepaid expenses	(8,046)	(722)
Accrued vacation pay	15,471	10,682
	(74,412)	(28,558)
Cash flow from operating activities	95,637	254,382
INVESTING ACTIVITIES		
Purchase of capital assets	(33,352)	(3,000)
Proceeds from sale of term deposits	500,000	100,000
Purchase of term deposits	-	(600,000)
Cash flow from (used by) investing activities	466,648	(503,000)
FINANCING ACTIVITIES		
Change in discipline fund	(70,755)	(9,925)
Change in education fund	(1,000)	(4,000)
Change in technology fund	(45,000)	-
Cash flow used by financing activities	(116,755)	(13,925)
INCREASE (DECREASE) IN CASH FLOW	445,530	(262,543)
Cash and short term investments - beginning of year	57,115	319,658
CASH AND SHORT TERM INVESTMENTS - END OF YEAR	\$ 502,645	\$ 57,115
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest received	\$ 33	\$ (21)
Interest paid	\$ 15,776	\$ 19,810
Income taxes recovered	\$ -	\$ -

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Notes to Financial Statements

Year Ended March 31, 2023

1. PURPOSE OF THE ORGANIZATION

College of Licensed Practical Nurses of Newfoundland and Labrador ("CLPNL", "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 CLPNL 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.

(continues)

COLLEGE OF LICENSED PRACTICAL NURSES OF NL**Notes to Financial Statements****Year Ended March 31, 2023****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.

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Notes to Financial Statements

Year Ended March 31, 2023

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 2.25%, matures September 30, 2024		400,000		-
Term deposits, interest rate of 0.60%, matures on March 26, 2026		-		400,000
Term deposits, interest rate of 1.10%, matures March 31, 2027		100,000		600,000
	\$	1,300,000	\$	1,800,000

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Buildings	\$ 1,499,040	\$ 427,201	\$ 1,071,839	\$ 1,105,750
Land	242,264	-	242,264	242,264
Furniture and fixtures	149,718	119,820	29,898	20,296
Computer equipment	63,995	51,557	12,438	7,290
Online registration	19,470	19,376	94	210
	\$ 1,974,487	\$ 617,954	\$ 1,356,533	\$ 1,375,810

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 8.45% and expires August 31, 2025. This line of credit is secured by real property and a general security agreement. At March 31, 2023, the amount owing, which is due on demand, was \$0.

6. MEMBERSHIP FEES RECEIVED IN ADVANCE

		2023		2022
Balance, April 1	\$	784,895	\$	782,288
Less amount recognized as revenue during the year		(784,895)		(782,288)
Plus amount received for the subsequent year		767,525		784,895
Balance, March 31	\$	767,525	\$	784,895

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Notes to Financial Statements

Year Ended March 31, 2023

7. 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, 2023.

(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 members 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.

8. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Statement of Internally Restricted Revenues and Expenditures - Education Fund (Schedule 1)

Year Ended March 31, 2023

	2023	2022
EXPENDITURES		
Award of Excellence	\$ 1,000	\$ 4,000
EXCESS OF EXPENDITURES OVER REVENUE	\$ (1,000)	\$ (4,000)

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Internally Restricted Revenues and Expenditures - Discipline Fund *(Schedule 2)*
Year Ended March 31, 2023

	2023	2022
EXPENDITURES		
Discipline - Legal	\$ 66,629	\$ 9,760
Discipline - Miscellaneous	4,126	165
EXCESS OF EXPENDITURES OVER REVENUE	\$ (70,755)	\$ (9,925)

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Internally Restricted Revenues and Expenditures - Technology Fund *(Schedule 3)*
Year Ended March 31, 2023

	2023	2022
EXPENDITURES		
Database	\$ 45,000	\$ -



COLLEGE OF
LICENSED PRACTICAL NURSES
OF NEWFOUNDLAND AND LABRADOR

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