

THE DISPENSING OPTICIANS BOARD  
OF NEWFOUNDLAND AND LABRADOR

REPORT 2020

Report on the activities of the Dispensing Opticians Board of NL  
July 1, 2019 to June 30, 2020  
presented to the Honorable Dr. John Haggie,  
Minister of Health and Community Services

# THE DISPENSING OPTICIANS BOARD OF NEWFOUNDLAND AND LABRADOR

## **Mission Statement**

The Dispensing Opticians Board regulates and improves the practice of opticians in the public interest by ensuring that NL Opticians provide quality professional care to help people achieve better vision.

## **Vision Statement**

Our vision is to be an organization that is recognized as progressive, accountable and accessible in regulating vision care professionals in the public interest.

## **Values**

We strongly believe and are committed to:

Being accountable to the public interest

Emphasize fairness in our conduct

Maintaining professionalism

Be accessible to public and registrants

Be efficient in regulating the profession

## **Members**

The current Board of Directors consists of two appointed public members and five elected members. These persons are:

Donna Codner, Registered Optician and Certified Contact Lens Fitter

Micchelle Skinner, Registered Dispensing Optician and Certified Contact Lens Fitter

Todd Walsh, Registered Dispensing Optician and Certified Contact Lens Fitter

Miranda Giovannini, Registered Optician and Certified Contact Lens Fitter

Leone Trowbridge, Registered Optician and Certified Contact Lens Fitter

Roger LeDrew, appointed public member

Chris Power, appointed public member

## **Election of Directors**

The Board held its annual election of directors this past November 2019. Two positions were available for election. Registrants were requested to nominate persons to stand for election. Result of nomination process: Miranda Giovannini, and returning for 2<sup>nd</sup> term, Donna Codner.

## **Election of Executive**

These elected members chose amongst themselves who shall be Chairperson, Vice-Chairperson, and Treasurer:

Donna Codner: Chairperson  
Leone Trowbridge: Vice Chair  
Todd Walsh: Treasurer

## **Complaints Authorization Committee**

Three elected Directors and one public Director of the Board serve on the Complaints Authorization Committee:

Miranda Giovannini, Leone Trowbridge, Michelle Skinner and Roger LeDrew.

## **Disciplinary Panel**

The Board has renewed the appointment of a minimum of 5 persons to serve [when necessary] on the Disciplinary Panel. It was agreed that until the panel was needed, that there would be no appointment of the Chair of this panel.

These persons are:

Peter Woodley, Registered Optician / Certified Contact Lens Fitter  
Alfreda Flight, Registered Optician / Certified Contact Lens Fitter  
Lillian Skinner, Registered Optician  
Mike Smith, Registered Optician  
Eyad Sakker, Registered Optician  
Dawn Borrill, Registered Optician / Certified Contact Lens Fitter

Three public members were appointed [April 2018] to serve on the Disciplinary Panel: Lee English, Dr Avrum Richler OD, and Ms. Kathryn Mercer-Oliver.

There has been no disciplinary activity during this reporting period.

Our past experience has taught us the need to fully investigate allegations to verify if a registrant was non-compliant before initiating formal proceedings. Verbal complaints must be sent in writing to the Board and will be addressed by the sitting Directors.

## **Executive Director's Message**

All Directors on this Board wish to thank and congratulate Minister John Haggie on his service to the province during the COVID 19. Pandemic. As it was for most professions this was an abrupt interruption in routine living and livelihoods for our registrants. The guidelines provided by the Pandemic Task Force gave confidence that we can survive the shuttering of businesses, providing we all follow the guidelines.

As a result, our Directors [with consultations and shared information from other

provinces] developed our Pandemic Strategy to provide 'emergency optical service' to the numerous essential workers who continued to provide goods, and necessary service to the public. This strategic plan did evolve as the provincial guidelines changed.

Our major concern was to ensure there were Opticians in urban and rural areas who were up to the challenge of providing limited but essential services during 'lockdown'. Improved hygienics, disinfectant cleaning protocols, and office /client protocols were considered. Due to exceedingly high demand for PPE, and other measures including giving 4 square meters (36 sq ft) of physical distancing, physical barriers, not all Optical outlets were able to participate in limited re-opening. Those who responded were able to confirm these protective measures with their Optical Protocol Statement regarding what actions are expected of clients, staff and Opticians. As more levels were opened, our strategy evolved.

Currently at Alert Level 2, all Optical outlets are operating with restrictions to physical distancing and Board Directives to standard of practice. Also, during these Alert Levels, our students enrolled in on-line programs continued their studies.

As noted, the Dispensing Opticians Board continues its participation in stakeholder meetings.

NL is a signatory to Mutual Recognition Agreements with all 10 other provinces. We are participant in biannual meetings and common agreements of the National Alliance of Canadian Optician Regulators [NACOR], the Opticians Council of Canada [OCC] and the National Exam Committee [NEC].

On a national level NL continues its participation with review and validation of the Professional Competencies. The final draft of competencies includes the following domains:

- Professional Practice,
- Refraction
- Eyeglasses and Low Vision
- Contact Lenses

New technology has changed the landscape for Opticians...

Refraction has been identified as a skill that legal to perform, however the authorization or releasing of results [corrective lens power] is not within NL's Dispensing Opticians domain as current scope of practice. Our ACT and Regulations would have to be amended to recognize these skills. Preparing for future changes to legislation, the optical training programs/ institutions have been directed by provincial regulators to incorporate refracting /sight testing into their curricula. Students of Optical Sciences programs are being introduced to the theory and clinical skills of refracting during their education. Many Opticians work closely with Optometrists, knowing how to refract, provide results of correction required, and ability to identify visual errors can be crucial to some consumers for prompt and efficient eye-care.

Our Directors are charged with the responsibility to ensure public welfare and safety. We regulate how our registered professionals do their work, maintain standards of practice, require mandatory professional liability insurance and quality assurance by

keeping their education current. We cannot regulate those outside our profession unless there is intention to deceive and misuse the designated titles reserved for our profession. Optician, Licensed Optician, Registered Optician, Certified Contact Lens Fitter, Registered Contact Lens Fitter or Contact Lens Fitter.

**The Dispensing Opticians Board NL have risen to the challenge of providing:**

1. Unbiased examination of applicants entering the profession
2. Inter-provincial mobility of the profession achieved through discussions and MRAs [Mutual Recognition Agreements]
3. NL has provided accommodating mechanisms for international applicants, graduates of non-accredited Canadian institutions and recently updated our requirements for registration. Persons with lapsed licenses 36 months or greater and persons who are registered but not in active practice for 36 months will be required to go through the Prior Learning Assessment and Recognition [PLAR] process using PLAR Tool: this is a secure on-line assessment done by the applicant and monitored by NACOR to evaluate their level of competency, and what gaps may be in their level of proficiency.
4. NL recognizes the accreditation of the plethora of institutions offering training programs/institutions done by Accreditation Canada. These institutions/programs are evaluated every 5 years.
5. Mandatory membership into the provincial professional association that provides Professional Liability Insurance to the Optician that is not employer driven. The NL Guild of Dispensing Opticians is co-partnered with the Opticians Association of Canada [OAC] a national association to provide benefits including Professional Liability Insurance policy and a variety of services and benefits to all Canadian Opticians.
6. All applicants for student status, reinstatement of lapsed license, and new registrants to our province must provide a current criminal record and including vulnerable sectors clearance certificate and a current photograph [passport type photo, size]

**Short term projects**

**Succession Planning**

- Develop an on-line presence for both public and professional. Establish our web site and have interactive 'pages' for potential international applicants, migrating professionals and current registrants. This is part of our 'succession planning' for the smooth operation of the Board into the next decade. Our intention to create an on-line directory of Opticians for consumer use will be on back burner for time being.

## **Long-term projects**

### **Strategic Planning: Increased scope of practice**

- Refracting is part of the current education curriculum; as more Opticians are trained, it certainly would be advantageous to permit Opticians to refract especially in rural areas. We want to advance the Opticians scope of practice to include sight testing with official authorization to 'prescribe' to a limited defined demographic.

As regulators, we want to prepare for the future needs of an aging population where eye disease is increasing, needing more of specialists such as Low Vision Professionals, Vision Therapy or more chair time in Optometry or more surgery in Ophthalmology practices. We can also prepare for the future eye health needs of the next generation. Often Opticians are often the first contacted by consumers; we educate and inform the consumer. We recommend and help clients through difficult times dealing with vision loss/diseases.

In the 'soon to be foreseeable future', the consumer will decide for themselves... use vending machine to get refraction, obtain results, decide where to purchase and/or choose to go to specialists. Is there a high risk of harm in new technology? Same rationale for Opticians studying refraction. Using non-invasive and readily available technology to benefit the consumer.

We understand legislation changes will not happen overnight. However, we are prepared to meet the future vision needs of Newfoundlanders.

Increasing Opticians' Scope of Practice to include refraction, shall provide alternative choices for the public, especially those with minimal access to receive vision testing services and appropriate referral to Optometry or Ophthalmology. We will continue our support of Optician performed Refraction and authorization to release the results for corrective errors.

### **Demographic Profile of Registrants**

There were 123 Opticians entered into the 2019-20 registry. We are maintaining our numbers due to the annual influx of newly licensed Opticians. There are more females than males in our profession. As our demographics attest, there is a limited number of Opticians in rural areas... with the Avalon region having the highest concentration. Labrador has 4; west coast has 14; Marystown- Clarenville -to- GFW has 21 and the Avalon has 84 Opticians. Several are on medical leave.

Prepared and Submitted by  
Marian C Walsh RO  
Executive Director

**THE DISPENSING OPTICIANS BOARD OF NEWFOUNDLAND AND  
LABRADOR**  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2020



**THE DISPENSING OPTICIANS BOARD OF NEWFOUNDLAND AND  
LABRADOR**  
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**MARCH 31, 2020**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The Dispensing Opticians Board of Newfoundland and Labrador

### *Opinion*

I have audited the financial statements of The Dispensing Opticians Board of Newfoundland and Labrador, which comprise the statement of financial position as at March 31, 2020, and the statements of operations, unrestricted 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, 2020, and its results of operations and its cash flows for the year then ended in accordance with 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 the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with 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.

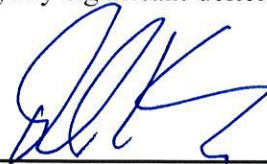
### *Auditor's Responsibilities for the Audit of the Financial Statements*

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:

## INDEPENDENT AUDITOR'S REPORT, 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the organization to express an opinion on the financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

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.



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**DOUGLAS M. KIRBY**  
**CHARTERED PROFESSIONAL**  
**ACCOUNTANT**

St. John's, NL, Canada  
August 18, 2020



# THE DISPENSING OPTICIANS BOARD OF NEWFOUNDLAND AND LABRADOR

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 2020

	2020	2019
<b>REVENUES</b>		
Revenue	\$ 52,558	\$ 50,768
<b>EXPENDITURES</b>		
Administration contract	28,470	27,840
Examination	230	230
Interest and bank charges	196	350
Office	1,202	515
Professional association fees	1,670	1,369
Professional fees	5,003	4,773
Travel and meetings	16,113	16,987
	52,884	52,064
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE OTHER ITEM</b>	(326)	(1,296)
<b>OTHER INCOME</b>		
Interest	1,003	1,253
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ 677	\$ (43)

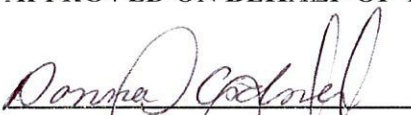
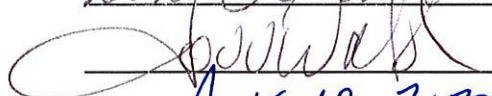
See accompanying notes to the financial statements

# THE DISPENSING OPTICIANS BOARD OF NEWFOUNDLAND AND LABRADOR

## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2020

	2020	2019
<b><u>ASSETS</u></b>		
<b>CURRENT</b>		
Cash	\$ 19,659	\$ 17,028
Short-term investments	95,802	43,159
	<u>115,461</u>	<u>60,187</u>
<b>LONG-TERM INVESTMENTS</b>	<u>30,507</u>	<u>82,311</u>
	<u>\$ 145,968</u>	<u>\$ 142,498</u>
<b><u>LIABILITY</u></b>		
<b>CURRENT</b>		
Accounts payable and accruals	\$ 8,382	\$ 5,589
<b>UNRESTRICTED NET ASSETS</b>	<u>137,586</u>	<u>136,909</u>
	<u>\$ 145,968</u>	<u>\$ 142,498</u>

### APPROVED ON BEHALF OF THE BOARD

 Director  
 Director  
Aug 13, 2020 Date

See accompanying notes to the financial statements

**THE DISPENSING OPTICIANS BOARD OF NEWFOUNDLAND AND  
LABRADOR**

**STATEMENT OF UNRESTRICTED NET ASSETS  
FOR THE YEAR ENDED MARCH 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>BALANCE, BEGINNING OF YEAR</b>	\$ 136,909	\$ 136,952
Excess (deficiency) of revenues over expenditures	677	(43)
<b>BALANCE, END OF YEAR</b>	<b>\$ 137,586</b>	<b>\$ 136,909</b>

See accompanying notes to the financial statements

**THE DISPENSING OPTICIANS BOARD OF NEWFOUNDLAND AND  
LABRADOR**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED MARCH 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenditures	\$ 677	\$ (43)
Changes in non-cash working capital		
(Increase) decrease in short-term investments	(52,643)	29,581
Increase (decrease) in accounts payable and accruals	2,792	(1,273)
	(49,174)	28,265
<b>CASH FLOWS FROM INVESTING ACTIVITY</b>		
Decrease (increase) in value of long-term investments	51,805	(30,668)
<b>INCREASE (DECREASE) IN CASH</b>	2,631	(2,403)
<b>CASH, BEGINNING OF YEAR</b>	17,028	19,431
<b>CASH, END OF YEAR</b>	\$ 19,659	\$ 17,028

See accompanying notes to the financial statements

# **THE DISPENSING OPTICIANS BOARD OF NEWFOUNDLAND AND LABRADOR**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020**

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### **1. NATURE OF OPERATIONS**

The Dispensing Opticians Board of Newfoundland and Labrador was incorporated under the laws of the Province of Newfoundland and Labrador as a non-profit organization with no share capital. It is principally engaged in administration, examination and licensing of opticians in Newfoundland and Labrador.

Incorporation as a non-profit organization without share capital ensures the organization is eligible for an exemption from corporate tax.

### **2. SIGNIFICANT ACCOUNTING POLICIES**

The organization applies the Canadian accounting standards for not-for-profit organizations.

#### **(a) Accounting estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. These estimates are reviewed periodically and are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

#### **(b) Investments**

Short term and long term investments, consisting primarily of guaranteed investment certificates are valued at cost plus accrued interest. Market value of the investments at March 31, 2020 was \$126,309 (2019 - \$125,470).

#### **(c) Revenue recognition**

Membership fees are recorded when received.

Interest earned on short term and long term investments is recorded on the accrual basis.

#### **(d) Unrestricted Net Assets**

The Board considers its capital to be the balance maintained in its Unrestricted Net Assets. The primary objective of the Board is to invest its Capital in a manner that will allow it to continue as a going concern and comply with its stated objectives. Capital is invested under the direction of the Board of Directors with the objective of providing a reasonable rate of return, minimizing risk and ensuring adequate liquid investments are on hand for current cash flow requirements. The Board is not subject to any externally imposed requirements of its Capital.



# **THE DISPENSING OPTICIANS BOARD OF NEWFOUNDLAND AND LABRADOR**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020**

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### **2. SIGNIFICANT ACCOUNTING POLICIES, continued**

#### **(e) Contributed services**

Directors, committee members and owners volunteer their time to assist in the corporation's activities. While these services benefit the corporation considerably, a reasonable estimate of their amount and fair value cannot be made and, accordingly, these contributed services are not recognized in the financial statements.

### **3. FINANCIAL INSTRUMENTS RISKS AND UNCERTAINTIES**

The organization's financial instruments consist of cash, short-term and long-term investments, and accounts payable and accruals. It is management's opinion that the organization is not exposed to significant interest rate, market, currency, credit, liquidity or cash flow risks arising from these financial instruments and that the fair value of these financial instruments approximate their carrying values.

### **4. COVID-19**

On March 11, 2020, the World Health Organization assessed the coronavirus outbreak (COVID-19) as a pandemic. The outbreak has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to businesses globally resulting in an economic slowdown. The extent to which Covid-19 impacts the future financial results of The Dispensing Opticians Board of Newfoundland and Labrador will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of COVID-19 and actions taken to contain the virus or its impact, among others.