



**Advancing Our Mandate,
Strengthening The Profession**

Newfoundland & Labrador Association of

Social Workers

2019-20

Annual Report

Newfoundland & Labrador Association of
Social Workers

NLASW is established by legislation as the regulatory body and professional association for social workers in Newfoundland and Labrador.



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Message from the President & Executive Director/Registrar

It has been another productive year for the Newfoundland and Labrador Association of Social Workers (NLASW) as we worked towards advancing our mandate. This annual report charts our work from March 1, 2019 – February 28, 2020.

As the regulatory body and professional association for social work in Newfoundland and Labrador, NLASW operates with an integrated mandate. The activities detailed in the following pages illustrates this integration and our commitment to advancing and promoting ethical and professional social work practice in the public interest.

We extend a sincere thanks to [NLASW's Board of Directors, committees, staff](#) and the social workers of Newfoundland and Labrador for their continued dedication and commitment to the well-being of the people of this province.

“As social work regulation has evolved, we have been reframing our thinking about organizations such as NLASW by referring to an integrated mandate...The term integrated reflects the vision, mission and daily operations of NLASW affirming that, ultimately, what is good for the public... is good for the profession” – Lisa Crockwell



NLASW President
Henry Kielley MSW, RSW



NLASW Executive Director/Registrar
Lisa Crockwell MSW, RSW

2019-20 Highlights

11

Practice Resources
Released

16

Electronic
Updates
Released

Over

\$4000

Awarded
in CPE
Funding

18

Ethical Consults
Provided

21

Hours of Continuing
Professional Education
(CPE) Offered

2

Promotional Videos
Released

CPE Registration #'s
Surpassed

2800

Membership Profile

1644 Total Membership

1580 Registered Social Workers
(RSW's)

64 Non-Practicing Members

The number of RSW's has steadily increased since regulation was introduced in 1992.

43
Average Age
of Member

29%
Employed with Dept. of Children,
Seniors & Social Development

93%
Employment Rate
for RSW's

39%
Employed with
Regional Health
Authorities

2019-20

Overview

Regulation

- Amendments to the [Social Workers Act](#) to include Quality Assurance (QA) provisions came into effect on January 1, 2020. In the lead up to this date, details regarding the new provisions were communicated to the membership as well as the board and regulatory committees. The QA Committee was also reactivated.
- A comprehensive review of the Professional Conduct Review Manual was conducted to ensure an accurate reflection of current language, processes and policies.
- NLASW approved 7 applicants to write the Association of Social Work Boards (ASWB) exam. This process aligned with the [Social Workers Regulations](#) introduced last fiscal year, which include re-entry to practice provisions.
- Training continued for both the Complaints Authorization Committee (CAC) and Disciplinary Panel. Training was also offered to NLASW's investigators.
- Social work staff engaged in a self-review to measure NLASW's performance against the *Standards of Good Regulation* developed by the Professional Standards Authority in the United Kingdom. The results reaffirmed the work currently being done by NLASW and served to refine next steps.

- NLASW continued to work collaboratively with the Health Regulators Network NL, Canadian Council of Social Work Regulators and provided regulatory leadership through various roles with ASWB.

Practice

- NLASW continued to produce a range of practice resources. Regular editions of both *Practice Matters* and *Ethical Compass* were released. NLASW's Ethics Committee also developed a new resource titled *Documentation Matters*. Practice guidelines addressing enduring power of attorney and substitute decision makers, informed consent with children and youth and using the DSM-5 in practice to diagnose were also developed. The full range of resources are easily accessible under the Practice Resources menu at nlasw.ca.
- There was high uptake for both CPE events and funding opportunities throughout 2019-20. CPE registration numbers for NLASW events exceeded 2800. As most events were offered by webinar, recordings were added to NLASW's [YouTube channel](#). NLASW's CPE Fund Committee also administered NLASW's Professional Development Fund and CASW/BMS Scholarship, awarding over \$4000 to successful applicants.
- Ethical consultations were provided to members with themes centered on boundaries/dual relationships, confidentiality and disclosure, conflicts of interest, informed consent and electronic practice.

Professional Conduct Review Breakdown 2019-20:

Type of Allegation: Competence (6), Integrity/Respect (3), Confidentiality (1)

Source of Allegation: Client (6), Employer (3), Other (1)

Outcome: Referred to CAC (5), Dismissed (3), Referred for Hearing (1), Alternate Dispute Resolution (ADR) (1)

2019-20

Overview

Practice

- NLASW continued to work with government and other stakeholders to advance the integration of social workers in the K-12 education system.
- NLASW continued to advocate for the completion of the social work workforce study through meetings with the Department of Health and Community Services and MUN School of Social Work.
- The social work perspective was contributed through the following NLASW policy submissions - 2020 Pre-Budget Consultation Process, Accessibility Legislation Engagement Process, Minimum Wage Consultation and Adult Protection Act 5-Year Review. The full submissions can be accessed at <https://nlasw.ca/social-work-in-nl/health-social-policy>.

Promotion

- Various communication tools were employed to engage stakeholders including NLASW's website and twitter feed as well as regular electronic updates to members, students and employers. The biannual release of NLASW's Connecting Voices newsletter served to further facilitate information sharing.

- The *Did You Know* Fact Sheets Series underwent a redesign in 2019-20. The fresh new look was designed to be more visually engaging while highlighting the many areas of practice where social workers are employed. The full series is available at <https://nlasw.ca/social-work-in-nl/practice-areas>.
- NLASW's Promotion of the Profession Committee released 2 promotional videos in recognition of National Social Work Month. The videos were designed to celebrate the diversity of the social work profession and to recognize the commitment of social workers throughout NL. The videos can be viewed at <https://nlasw.ca/social-work-in-nl/practice-areas>.
- NLASW continued to collaborate with numerous organizations to advance the social work perspective including the CASW, MUN School of Social Work, Food First NL, End Homelessness St. John's, and NL Public Health Association.

2019 Award Winners



L-R: CASW Distinguished Service Award Recipient for NL Mona Romaine Elliott & NLASW Pride in the Profession Award Recipient Elizabeth Sheppard Hewitt

APPENDIX A:

Financial Statements of

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS**

YEAR ENDED FEBRUARY 29, 2020

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Financial Statements
For the Year Ended February 29, 2020**

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1.

INDEPENDENT AUDITOR'S REPORT

To the Members of the Newfoundland and Labrador Association of Social Workers:

Opinion

I have audited the financial statements of the Newfoundland and Labrador Association of Social Workers, which comprise the balance sheet as at February 29, 2020, and the statement of operating revenue and expenditure and changes in net assets and internally restricted reserves, and statement of 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 Newfoundland and Labrador Association of Social Workers as at February 29, 2020, and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the organization in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with 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 Canadian generally accepted accounting principles for private enterprises, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free of 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 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 Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements are as a whole 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 it is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will

2.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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 judgement and maintain professional skepticism throughout the audit. I also:

- 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 an opinion. The risk of not detecting a material misstatement from fraud is higher than the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls 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 Newfoundland and Labrador Association of Social Workers' 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 Newfoundland and Labrador Association of Social Workers' 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 audit 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 Newfoundland and Labrador Association of Social Workers 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.

Bay Roberts, Newfoundland and Labrador
May 8, 2020



Chartered Professional Accountant

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS**

Balance Sheet

As at February 29, 2020

	2020	2019
Assets		
Current		
Cash	\$ 551,550	\$ 564,305
Investments	961,113	884,280
Prepaid expenses	4,569	4,486
	<u>1,517,232</u>	<u>1,453,071</u>
Capital Assets (Note 2)	200,289	190,463
Total Assets	\$ 1,717,521	\$ 1,643,534
Liabilities		
Current		
Accounts payable and accruals	\$ 78,596	\$ 72,808
Statutory payroll remittances	11,106	10,598
Prepaid registration fees	639,652	628,409
	<u>729,354</u>	<u>711,815</u>
Accrued Employee Severance (Note 3)	40,740	38,703
	<u>770,094</u>	<u>750,518</u>
Net Assets		
Unrestricted	273,636	271,016
Internally restricted reserves (Page 4)	673,791	622,000
	<u>947,427</u>	<u>893,016</u>
Total Liabilities and Net Assets	\$ 1,717,521	\$ 1,643,534

On Behalf of the Board:



President



Executive Director/Registrar

See accompanying notes to the financial statements

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS**

**Statement of Changes in Net Assets
For the Year Ended February 29, 2020**

			2020	2019
	Unrestricted Net Assets	Internally Restricted Reserves	Total	Total
Balance, beginning of year	\$ 271,016	\$ 622,000	\$ 893,016	\$ 869,983
Excess of revenue over (under) expenditure	84,620	(30,209)	54,411	23,033
Allocations to reserves	(82,000)	82,000	-	-
Balance, end of year	<u>\$ 273,636</u>	<u>\$ 673,791</u>	<u>\$ 947,427</u>	<u>\$ 893,016</u>

**Statement of Changes in Internally Restricted Reserves
For the Year Ended February 29, 2020**

				2020	2019
	Disciplinary	Building	General Contingency	Total	Total
Balance, beginning of year	\$ 400,000	\$ 68,000	\$ 154,000	\$ 622,000	\$ 598,986
Revenues	2,000	-	-	2,000	8,250
Expenditures	(32,209)	-	-	(32,209)	(72,906)
Allocations to reserve from current year surplus	34,000	2,000	46,000	82,000	87,670
Balance, end of year	<u>\$ 403,791</u>	<u>\$ 70,000</u>	<u>\$ 200,000</u>	<u>\$ 673,791</u>	<u>\$ 622,000</u>

See accompanying notes to the financial statements

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Statement of Operating Revenue and Expenditure
For the Year Ended February 29, 2020**

	2020	2019
Revenue		
Registration fees	\$ 639,123	\$ 636,309
Investment income	20,477	12,961
Miscellaneous (Note 4)	11,800	15,530
	<u>671,400</u>	<u>664,800</u>
Expenditure		
Advertising and promotion	6,824	1,734
Amortization	12,276	8,536
Consultant fees	1,586	5,100
Heat and light	3,448	3,241
Information technology maintenance	12,749	14,682
Insurance	5,757	5,680
Interest and bank charges	9,136	8,812
Legal fees	7,153	4,212
Maintenance	6,097	6,867
Memberships, licenses and fees	59,201	58,794
Miscellaneous	905	950
Municipal tax	9,464	9,363
Office supplies	6,180	6,968
Photocopying	10,846	10,364
Postage	5,642	6,113
Professional development and training	4,140	4,286
Professional fees	8,239	7,877
Salaries and employee benefits	389,758	385,547
Telephone	10,289	9,910
Travel and meetings	17,090	18,075
	<u>586,780</u>	<u>577,111</u>
Excess of revenue over expenditure for the year	<u>\$ 84,620</u>	<u>\$ 87,689</u>

See accompanying notes to the financial statements

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Cash Flow Statement
For the Year Ended February 29, 2020**

	2020	2019
Cash provided from (used in)		
Operating activities:		
Excess of revenue over expenditure for the year	\$ 84,620	\$ 87,689
Items not involving cash:		
Amortization	12,276	8,536
	96,896	96,225
Changes in non-cash working capital items:		
Prepaid expenses	(83)	48
Accounts payable and accruals	7,825	8,515
Statutory remittances payable	508	(845)
Prepaid registration fees	11,243	15,203
	116,389	119,146
Investing activities:		
Purchase of capital assets	(22,102)	(8,855)
(Increase) decrease in investments	(76,833)	(203,660)
	(98,935)	(212,515)
Financing activities:		
Revenues credited to reserve funds	2,000	8,250
Expenses charged to reserve funds	(32,209)	(72,906)
	(30,209)	(64,656)
Net increase (decrease) in cash and cash equivalents	(12,755)	(158,025)
Cash and cash equivalents, beginning of year	564,305	722,330
Cash and cash equivalents, end of year	\$ 551,550	\$ 564,305

See accompanying notes to the financial statements

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Notes to the Financial Statements
For the Year Ended February 29, 2020**

The Newfoundland and Labrador Association of Social Workers (the 'Association') was created on September 1, 1993, with the proclamation of the *Social Workers Association Act* by the Legislature of the Province of Newfoundland and Labrador. New legislation governing the practice of social work was proclaimed on March 31, 2011. The new *Act Respecting the Practice of Social Work* (short title *Social Workers Act*) replaces the previous *Social Workers Association Act*. This *Act* continues to give the Association authority to regulate the practice of social work in the province and to govern the profession in accordance with the legislation. The liability of the membership is limited. The Association is a not-for-profit organization exempt from income tax by virtue of Subsection 149(1) of the *Income Tax Act* of Canada.

1. Significant Accounting Policies

Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles.

Cash and cash equivalents

The organization's cash and cash equivalents are comprised of cash deposits with a Canadian financial institution.

Capital assets

Capital assets are recorded at cost. Amortization on assets is calculated using the declining balance method at the rates indicated in note 2.

Financial instruments

The Association initially measures its financial assets and financial liabilities at fair value. It subsequently measures all of its financial assets and financial liabilities at amortized cost. Amortized cost is the amount at which a financial instrument is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between that initial amount and the maturity amount, and minus any reduction for impairment. The financial assets and liabilities measured at amortized cost include cash, accounts receivable and accounts payable and accruals.

Internally restricted reserves

Reserves are allocated from operating surpluses to provide for future expenses in relation to disciplinary costs, building expenses and general unforeseen contingencies. The Board of Directors will determine the amount to be allocated to the reserves on an annual basis. Actual expenses will be charged against the reserves.

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Notes to the Financial Statements (Continued)
For the Year Ended February 29, 2020**

1. Significant Accounting Policies (Continued)

Investments

Investments consist of guaranteed investment certificates issued by a Canadian financial institution with a maturity date less than one year and are recorded at cost plus accrued interest unless otherwise indicated.

Measurement Uncertainty

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 the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimated life of capital assets is the most significant item that involves the use of estimates.

Revenue recognition

Registration fees are due by the end of February of each year and are recognized as revenue on the first day in the subsequent fiscal year. Other sources of revenue are recognized upon the collection of cash. Other contributions are recognized using the deferral method of accounting.

2. Capital Assets

			2020	2019
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 125,500	\$ -	\$ 125,500	\$ 125,500
Building - 5%	108,417	63,085	45,332	47,718
Furniture and equipment - 20%	60,538	45,220	15,318	7,654
Computer hardware - 30%	80,785	66,646	14,139	9,591
	<u>\$ 375,240</u>	<u>\$ 174,951</u>	<u>\$ 200,289</u>	<u>\$ 190,463</u>

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Notes to the Financial Statements (Continued)
For the Year Ended February 29, 2020**

3. Accrued Employee Severance

The Association accounts for employee severance using the accrual basis of accounting. Severance is payable to qualified employees based on the Association's policies and employment contracts.

4. Miscellaneous Revenue

	2020	2019
Advertising and promotion	\$ 2,500	\$ 4,380
Application fees	5,050	6,100
Late fees	3,100	3,850
Private practice fees	1,150	1,200
	<u>\$ 11,800</u>	<u>\$ 15,530</u>

5. Financial Risk Management

The Association is potentially exposed to various risks through its financial instruments. The Board of Directors has overall responsibility for the oversight of these risks and reviews the organization's policies on an ongoing basis to ensure that these risks are appropriately managed. As of February 29, 2020, all relevant sources of risk exposure are considered negligible.