

Newfoundland and Labrador Chiropractic Board

2019 NLCB Annual Report

About the NLCB

The Newfoundland and Labrador Chiropractic Board (NLCB) is comprised of 6 chiropractors elected by the licensed chiropractors in NL, up to 3 appointed public members as well as a registrar as appointed by the board. In 2019 there were no changes to the composition of the board. At present there remain 2 vacant public positions as the board awaits the appointment of new public members. The members of the NLCB in 2019 therefore were as follows.

Dr. Chris Prior, DC- Chair

Dr. Douglas White, DC- Treasurer

Dr. Janice Grace, DC- Secretary

Dr. Janice Manning, DC- Member

Dr. Keith Cassell, DC- Member

Dr. Laura Park, DC- Member

Vacant- Public Member

Ms. Wanda Cuff-Young- Public Member

Vacant- Public member

Dr. Darrell Wade, DC- Registrar

Mandate of the NLCB

Registration and License

The Registrar is responsible for receiving applications for licensure from qualified candidates, ensuring that the criteria for registration is met by all applicants, and ensuring that current registrants continue to meet the legislated qualifications for licensure on an annual basis. The Registrar is also responsible for keeping a current register of licensed members and professional chiropractic corporations in the province of Newfoundland and Labrador.

Complaints

The registrar is responsible for fielding enquiries from the public regarding formal and informal complaints relating to the practice of chiropractic in NL. It is the duty of the registrar to resolve complaints within their discretion in the event that both the complainant and respondent are in agreement with this form of resolution. In the event that the registrar is unable to resolve the complaint satisfactorily at their level, the complaint may be referred to the complaints authorization committee. In 2019 the

Newfoundland and Labrador Chiropractic Board

Registrar fielded 1 allegation which was subsequently referred to the Complaints Authorization committee.

Meetings of the Board

In 2019 the Members of the NLCB met on March 23, June 7, September 30 and November 30th, 2019. As a result the following initiatives were discussed and or implemented.

HEALTHe NL

In June, 2019 the province's chiropractors were granted access to the provincial electronic health record (EHR), HEALTHe NL. While most chiropractors were already able to access diagnostic imaging and reports through the PACS platform, providing access to the EHR has enhanced the ability of chiropractors to work more fully within their scope as primary care practitioners by providing access to laboratory diagnostic reports as well as other important patient health information.

Laboratory Diagnosis For Chiropractors

As primary care practitioners, Chiropractors receive core training in the area of laboratory diagnosis during their 4 years of specialized training towards receiving the degree of Doctor of Chiropractic. In this respect, chiropractors are well equipped upon graduation to order as well as evaluate the significance of abnormal lab values as they relate to core areas that are relevant to their areas of expertise. While this core training is a requirement for graduation from an accredited college, in NL chiropractors are prevented from prescribing laboratory diagnostics at any facility in the province. As a result, there is a significant potential for chiropractors to lose competence in this area if continuing education opportunities are not made available to those currently practising in NL. With the enhanced access to diagnostic laboratory tests on HEALTHe NL, the NLCB felt it was in the interest of public safety to ensure that chiropractors were able to access up to date laboratory diagnosis continuing education in order to maintain their clinical competency in this area despite their prohibition from prescribing laboratory testing in NL. As a result, in November of 2019, the NLCB funded the creation and delivery of a 6 hour continuing education course on the Essentials of Laboratory Diagnosis for Chiropractors. This module was delivered in collaboration with Canadian Memorial Chiropractic College at an in person event in November 2019 and has also been made available in an online learning format for every chiropractor in NL at no cost. This initiative was well received by the provinces chiropractors as an opportunity to maintain and enhance their competence in this area of practice.

Choosing Wisely Canada

The NLCB remains committed to the promotion of evidence based principles to enhance both the safety and effectiveness of chiropractic care in order to benefit the residents of Newfoundland and Labrador. In 2018 The NLCB committed to supporting the research project "De-implementing low value care: a research program of the Choosing Wisely Canada Implementation Research Network". Financial support

Newfoundland and Labrador Chiropractic Board

for this project in the amount of \$50,000 was disbursed in 2019 and the NLCB continues to provide input as needed into this project.

Federation of Canadian Chiropractic

In November 2019, the NLCB renewed its membership in the Federation of Canadian Chiropractic (FCC) which is a federation of all chiropractic regulators in Canada. Current initiatives ongoing for the FCC in 2019 include an enhanced inspection and commitment to update the professions Code of Ethics including addressing issues related to evidence based care and road map to care, advertising, clinical competence, substance use disorders and public health. Representatives from the NLCB continue to participate in national forums of regulators to discuss issues of importance to chiropractic regulation in Canada. The NLCB has committed to engaging in further discussions with other provincial chiropractic regulators to identify best practice solutions that may assist other jurisdictions to enhance their ability to regulate the practice of chiropractic effectively in the best interest of the public.

The NLCB continues to receive periodic enquiries under the policy for international applicants that would result in a possible exemption from the sitting of Part A of the CCEB competency examination. The policy continues to serve as a means to reduce barriers for entry to practice for experienced chiropractors who have previously practised in regulated jurisdictions outside of Canada for a duration of greater than 2 years. In addition it is apparent that the policy continues to preserve the intent to uphold high standards for entry to practice in NL as enquiries from those who do not meet the requirements set forth in this policy have been reasonably denied exemption.

Regulations and Bylaws

The members of the NLCB continue to work with the Department of Health and Community services regarding regulations that require updating in relation to changes to the Chiropractors Act in 2009. Members of the board also continue to engage in the process of updating policies and bylaws to coincide with the expected regulatory updates.

Membership

As of December 31, 2019 the register of the NLCB consisted of 71 licensed chiropractors. This is the result of the addition of 3 new practitioners and the out migration of 2 practitioners who relocated to British Columbia. The NLCB corporate register consists of 26 PCC's as of December 31st, 2019.

Fiscal Position of the Board

The NLCB continues to operate in a fiscally responsible manner with sufficient financial assets to discharge its legislative duties with respect to the regulation of the practice of chiropractic in Newfoundland and Labrador as noted in the 2019 audited financials. The board will continue to monitor

Newfoundland and Labrador Chiropractic Board

licensing fees and make adjustments as appropriate to reflect the financial need of the board in the discharge of its legislated duties.

Respectfully Submitted,

A handwritten signature in black ink, appearing to be 'CP', written in a cursive style.

Dr. Chris Prior DC

Chair

Newfoundland and Labrador Chiropractic Board

THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD

Financial Statements

Year Ended December 31, 2019

THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD

Index to Financial Statements

Year Ended December 31, 2019

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flow	6
Notes to Financial Statements	7 - 8

Fred Earle

Chartered Professional Accountant

INDEPENDENT AUDITOR'S REPORT

To the Members of The Newfoundland & Labrador Chiropractic Board

Opinion

I have audited the financial statements of The Newfoundland & Labrador Chiropractic Board (the Organization), which comprise the statement of financial position as at December 31, 2019, and the statements of revenues and expenditures, changes in net assets and cash flow 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 December 31, 2019, and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Organization in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with those requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

- 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.

(continues)

Independent Auditor's Report to the Members of The Newfoundland & Labrador Chiropractic Board
(continued)

- 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, Newfoundland and Labrador
October 19, 2020


CHARTERED PROFESSIONAL ACCOUNTANT

THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD

Statement of Financial Position

December 31, 2019

	2019	2018
ASSETS		
CURRENT		
Cash	\$ 111,124	\$ 219,579
Term deposits	318,088	213,059
Interest receivable	190	2,977
Prepaid expenses	674	528
	<u>\$ 430,076</u>	<u>\$ 436,143</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 3,105	\$ 6,057
NET ASSETS		
General fund	<u>426,971</u>	430,086
LIABILITIES AND NET ASSETS	<u>\$ 430,076</u>	<u>\$ 436,143</u>

ON BEHALF OF THE BOARD

_____ Director

_____ Director

THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD

Statement of Revenues and Expenditures

Year Ended December 31, 2019

	2019	2018
REVENUES		
Membership fees	\$ 50,760	\$ 63,075
PCC fees	3,750	3,150
Interest income	826	2,181
Registration fees	500	1,000
Application fees	300	600
CFED/CCEB	-	293
	<u>56,136</u>	<u>70,299</u>
EXPENSES		
NLCA - Registrar fee and office rent	30,000	30,000
Travel, conferences and meetings	15,839	3,506
CMCC- Training	7,500	-
Professional fees	3,220	4,822
Insurance	1,090	1,254
Interest and bank charges	840	1,115
Memberships	633	-
Office	129	-
AGM expenses	-	1,685
	<u>59,251</u>	<u>42,382</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (3,115)	\$ 27,917

THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD

Statement of Changes in Net Assets

Year Ended December 31, 2019

	2019	2018
NET ASSETS - BEGINNING OF YEAR	\$ 430,085	\$ 402,170
Deficiency of revenues over expenses	<u>(3,115)</u>	<u>27,917</u>
NET ASSETS - END OF YEAR	<u>\$ 426,970</u>	<u>\$ 430,087</u>

THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD

Statement of Cash Flow

Year Ended December 31, 2019

	2019	2018
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ (3,115)	\$ 27,917
Changes in non-cash working capital:		
Interest receivable	2,787	(637)
Accounts payable	(2,952)	(20,742)
Prepaid expenses	(146)	(13)
	<u>(311)</u>	<u>(21,392)</u>
Cash flow from (used by) operating activities	<u>(3,426)</u>	<u>6,525</u>
INVESTING ACTIVITY		
Purchase of term deposits	<u>(318,088)</u>	-
INCREASE (DECREASE) IN CASH FLOW	(321,514)	6,525
Cash - beginning of year	<u>432,638</u>	<u>426,113</u>
CASH - END OF YEAR	\$ 111,124	\$ 432,638
CASH CONSISTS OF:		
Cash	\$ 111,124	\$ 219,579
Term deposits	-	213,059
	<u>\$ 111,124</u>	<u>\$ 432,638</u>

The notes are an integral part of these financial statements

THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD

Notes to Financial Statements

Year Ended December 31, 2019

1. DESCRIPTION OF BUSINESS

The Newfoundland and Labrador Chiropractic Board (the "Board") was established as a corporation by the Chiropractors' Act which received Royal Assent on July 1, 1992. The board commenced operation on July 1, 1993.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Outlined below are those policies considered particularly significant for the Board.

Cash and cash equivalents

Cash is defined as cash on hand, cash on deposit and short-term deposits with maturity dates of less than 90 days, net of cheques issued and outstanding at the reporting date.

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.

Revenue recognition

Membership fee revenue is recorded using the accrual method of accounting. Fees are recorded as income in the year to which they apply.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organization 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 amounts of revenues and expenses during the period.

Contributed services

Volunteers contribute a significant number of hours each year to assist the organization in carrying out its governance and service delivery activities. The fair value of donated services cannot be reasonably determined and are therefore not reflected in these financial statements.

Income tax

The Board is a not-for-profit organization and is not subject to corporate income tax.

3. RELATED PARTY TRANSACTIONS

Revenue from membership fees includes \$5,760 (2018 - \$6,300) collected from members of the organization who also serve as members of the Board of Directors. These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount established and agreed to by the related parties.

THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD

Notes to Financial Statements

Year Ended December 31, 2019

4. COMMITMENTS

As at December 31, 2019, the Board had commitments of \$500 per month for rental of premises and \$2,000 per month for registrar services.

5. FINANCIAL INSTRUMENTS

The Board's main financial instrument risk exposure is detailed as follows.

Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Board 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. Given the nature of the Board's activities, the Board does not have material exposure to credit risk.

Fair Value

The Board's carrying value of cash and cash equivalents, accounts receivable, and accounts payable approximates its fair value due to the immediate or short term maturity of these instruments.

Liquidity Risk

The Board's liquidity risk represents the risk that the organization could encounter difficulty in meeting obligations associated with its financial liabilities. The Board is therefore exposed to liquidity risk with respect to its accounts payable and accrued liabilities. The Board manages liquidity risk by monitoring its cash flows and ensuring that it has sufficient cash available to meet its obligations and liabilities.
