

2019-
2020

The Newfoundland & Labrador College of Dietitians

ANNUAL REPORT

April 1, 2019-March 31, 2020



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About the College

The Newfoundland & Labrador College of Dietitians (NLCD) is a non-profit governing body created under the Dietitians Act, 2005 and the Dietitians Regulations, 2018 to regulate dietetic practice in the province. NLCD mandate is to regulate dietetic practice in the public interest.

Mission, Vision and Organizational Values

Mission

The mission of NLCD is to regulate the competent practice of Registered Dietitians in the interest of public protection.

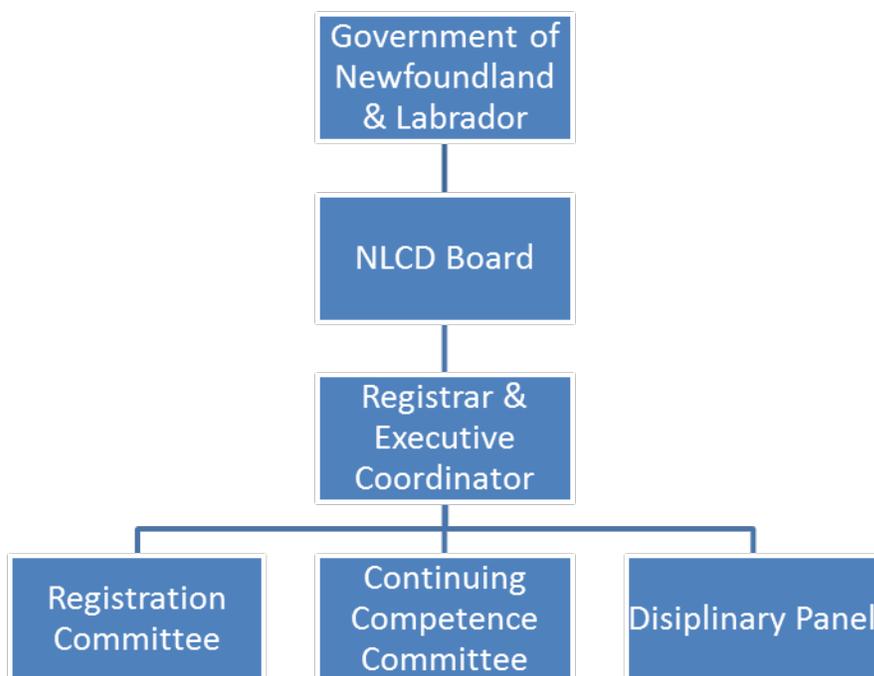
Vision

To ensure excellence in dietetic practice

Organizational Values

- Integrity
- Accountability
- Transparency
- Collaboration
- Effectiveness

Organizational Structure



NLCD Board

The NLCD board is elected by the registrants and has two members appointed by Government. The board is responsible for the governance, regulation and management of the business affairs of the College. The board is responsible to the Government and the public.

Registrar & Executive Coordinator

The Registrar & Executive Coordinator completes duties assigned by the legislation and duties assigned by the board.

Registration Committee

The registration committee assesses an applicant's qualification to practice dietetics. The committee is responsible for determining if an applicant needs further education and/or practicum to meet registration requirements.

Continuing Competence Committee

The continuing competence committee is responsible for reviewing, auditing, and approving the continuing competence submission to ensure they meet the requirements as established in the Dietitians Regulations, 2018.

Disciplinary Panel

Based on the Dietitians Act, NLCD will be required to establish a Complaints Authorization Committee and Complaints and Disciplinary Panel on a as needs basis.

Chair

This has been my first year as Chair of the Newfoundland & Labrador College of Dietitians (NLCD), it has been a busy but productive one. The Board has made many decisions around policies and documents that support the Dietitians Act and Regulations to ensure public protection. The Board approved a Strategic Plan for 2019-2022, and we are working towards meeting the time frames and outcomes as indicated in this plan.

I wish to thank the dietitians who volunteer on our operational committees (e.g. Continuing Education Committee). These dedicated volunteers with NLCD helps us to meet the NLCD public protection mandate and it is a true indication of member engagement in professional self-regulation.

On behalf of the Newfoundland & Labrador College of Dietitians (NLCD), I would like to present the 2019-2020 Annual Report. NLCD mandate is public protection. NLCD is dedicated to the public receiving ethical, competent care from highly qualified food and nutrition professionals. This report will provide a summary of the accomplishments that NLCD has achieved over the fiscal year 2019-2020 and will also detail the goals and objectives for the upcoming fiscal year 2020-2021.

Registrar's Message

Self-regulation is a privilege that has been granted by the Government of Newfoundland & Labrador to NLCD. NLCD highly values this privilege and has many processes in place to ensure that dietitians that are registered in this province are competent and safe to practice. For example, the continuing education committee reviews all dietitians' packages and there are audits of the active practice hours that are self-declared by members. These processes help us meet our legislative requirements as established in the Dietitians Act and Regulations.

I am pleased to report that I am working with the Board to accomplish the goals as defined in the Strategic Plan. Please continue to read this report as it will highlight the accomplishments achieved by NLCD in the past fiscal year.

Sincerely,



Chair NLCD Board



**Cynthia Whalen
Registrar & Executive
Coordinator**

Board members 2019-2020 are:

- Chairperson-Olivia Roebbotham
- Vice Chairperson- Heidi Boyd
- Elected Director-Eastern District & Treasurer-Heidi Murphy
- Elected Director-Eastern District- Andrea Stokes
- Elected Director-Central District & Secretary-Laura Sutton
- Elected Director-Western-Labrador-Grenfell- Jada Harvieux
- Government Public Appointed-Elyse Bruce
- Government Public Appointed-Scott Harding

Summary of Accomplishments 2019-2020

The following is a summary of activities during the 2019-20 year:

- Members were required to meet the active practice hour requirement and continuing education as required in the Dietitians Regulations, 2018. For those members who did not meet these requirements upon renewal, the Board established protocol as to what was required of these members to maintain registration.
- The NLCD board approved a Courtesy Policy required under the NLCD by-laws.
- The NLCD board approved a revised Code of Ethics, revised Competencies for Dysphagia Assessment & Management in Dietetic Practice, and a revised Defining Dietetic Practice for Registered Dietitians in Newfoundland & Labrador.
- The NLCD strategic plan will move NLCD forward with meeting its regulatory obligations. The key areas are quality assurance and competence, communication, governance, and title protection. Under the Governance section of Strategic Plan, the Board has already approved the revised Code of Ethics, 2019. The revised Code of Ethics was developed based on Section 21(c) (i) (ii) (iii) of the Dietitians Act, 2005. Th NLCD Board defined professional misconduct, professional incompetence and conduct on becoming a registered dietitian.
- The NLCD added to its website a Complaints tab and an explanation on how to make a complaint against a dietitian.

Stakeholder Collaboration

- The NLCD Registrar continues to attend meetings of the Health Professional Regulatory Network. This group allows the registrars of Newfoundland and Labrador professional regulatory colleges and associations to meet regularly to discuss issues of mutual concern and network. Health Regulators have focused on education sessions around the various areas of the disciplinary process. In April 2019, the education session was called *Complaints Authorization Committee Decision Making*.
- The NLCD Registrar met with Dietetic Interns who are attending the Eastern Health Dietetic Practicum to discuss the Dietitians Act & Regulations, Standards of Practice, Code of Ethics and how these guide and direct dietetic professional practice within the province of Newfoundland & Labrador.
- Alliance of Canadian Dietetic Regulatory Bodies (the Alliance) is an incorporated body. This body consists of the ten provincial dietetic regulatory bodies. The Alliance oversees the development and administration of the Canadian Dietetic Registration Exam (CDRE), policies supporting the CDRE, labor mobility and other national dietetic projects.
- Partnership for Dietetic Education and Practice (PDEP) exists between three groups. The Alliance of Canadian Dietetic Regulatory Bodies (10 provincial regulatory bodies), Dietitians of Canada (DC) and dietetic education programs in Canada. These partners continue to work on projects of similar interest to advance dietetics in Canada.
 - PDEP Accreditation counsel continues to review and award accreditation to dietetic programs. This information can be viewed on the PDEP website. www.pdep.ca
 - PDEP has hired a consultant to oversee the review of the Integrated Competencies for Dietetic Education and Practice (ICDEP's) (2013). In June 2019, David Cane, the consultant, presented the most recent feedback from the working group and consultations from RD's and educators across Canada. This phase of the project looked at the performance indicators and a new evaluation process of these Performance Indicators. The revised ICDEP's are expected in 2020.

Next Steps

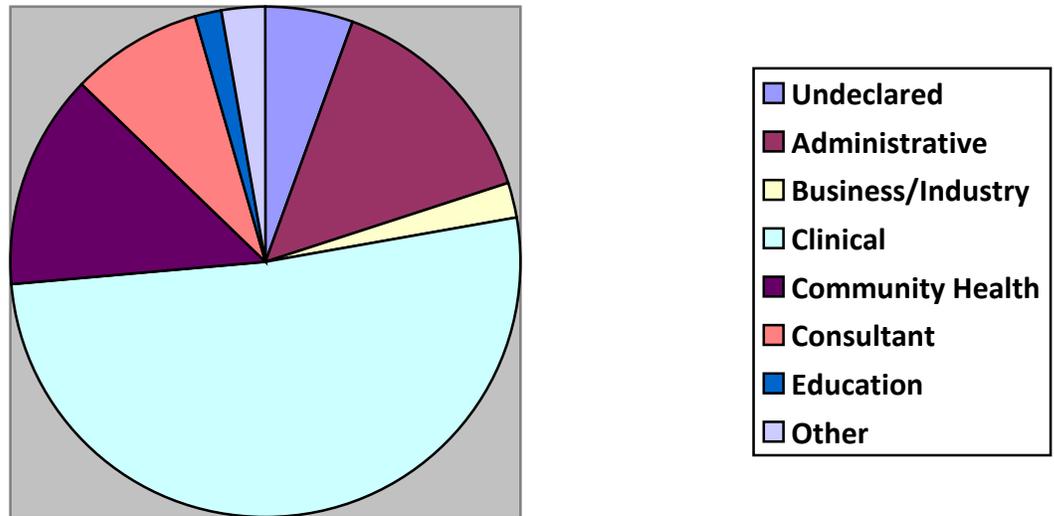
- Continue to meet the goals and timelines as established in NLCD Strategic Plan

REGISTRATION REPORT

From April 1, 2019-March 31, 2020 the Newfoundland and Labrador College of Dietitians, had 181 Active Members.

Total Active Members	181
Of this number, there were:	
New Members	6
Resignations/non-renewing ...	13

Registered Dietitians by areas of Practice:



Continuing Competence Committee

NLCD continuing education program was mandatory this fiscal year. All members submitted their continuing education documents based on the 2019 calendar year. These have been reviewed by the continuing education committee.

Disciplinary Complaints

NLCD received no allegations in the 2019-20.

Submitted by,



Olivia Roebottom, R.D.
NLCD-Chair



Cynthia Whalen, M.Sc., R.D.
Registrar & Executive Coordinator
Newfoundland and Labrador College of Dietitians

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Financial Statements

Year Ended March 31, 2020

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.
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Year Ended March 31, 2020

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Fred Earle

Chartered Professional Accountant

INDEPENDENT AUDITOR'S REPORT

To the Members of Newfoundland and Labrador College of Dietitians Inc.

Opinion

I have audited the financial statements of Newfoundland and Labrador College of Dietitians Inc. (the College), which comprise the statement of financial position as at March 31, 2020, 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 College as at March 31, 2020, and the results of its operations and cash flow 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 College 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 College'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 College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College'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.

(continues)

Independent Auditor's Report to the Members of Newfoundland and Labrador College of Dietitians Inc.
(continued)

- 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 College'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 College'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 College 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
June 3, 2020


CHARTERED PROFESSIONAL ACCOUNTANT

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Financial Position

March 31, 2020

	2019-2020	2018-2019
ASSETS		
CURRENT		
Cash	\$ 333,622	\$ 93,378
Term Deposits	39,506	281,272
Interest receivable	1,003	2,752
	<u>\$ 374,131</u>	<u>\$ 377,402</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 4,450	\$ 4,892
Employee deductions payable	1,547	2,120
Deferred revenue (Note 3.)	76,950	77,175
	<u>82,947</u>	<u>84,187</u>
NET ASSETS		
General fund	<u>291,184</u>	<u>293,215</u>
	<u>\$ 374,131</u>	<u>\$ 377,402</u>

ON BEHALF OF THE BOARD

Olivia Roelotham Director

Director

The notes are an integral part of these financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Revenues and Expenditures

Year Ended March 31, 2020

	2019-2020	2018-2019
REVENUES		
Membership fees	\$ 83,450	\$ 82,175
Exam fees	2,200	2,100
Miscellaneous income	50	-
	<u>85,700</u>	<u>84,275</u>
EXPENSES		
Registrar	69,497	56,230
Alliance fees	6,020	4,232
Professional fees	4,600	4,600
Education and Training	2,762	355
Office	2,514	5,241
Telephone	2,016	1,732
Insurance	1,553	1,553
Website	900	1,032
Meetings and conventions	681	2,457
Canadian dietetic regulatory examinations	604	2,909
Bursaries	600	-
Legal fees	313	3,717
Business taxes, licenses and memberships	294	491
Interest and bank charges	199	158
Miscellaneous	35	-
	<u>92,588</u>	<u>84,707</u>
DEFICIENCY OF REVENUES OVER EXPENSES FROM OPERATIONS	(6,888)	(432)
OTHER INCOME		
Interest income	4,857	1,803
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (2,031)	\$ 1,371

The notes are an integral part of these financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Changes in Net Assets

Year Ended March 31, 2020

	2019-2020	2018-2019
NET ASSETS - BEGINNING OF YEAR	\$ 293,215	\$ 291,844
Deficiency of revenues over expenses	(2,031)	1,371
NET ASSETS - END OF YEAR	\$ 291,184	\$ 293,215

The notes are an integral part of these financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

**Statement of Cash Flow
Year Ended March 31, 2020**

	2019-2020	2018-2019
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ (2,031)	\$ 1,371
Changes in non-cash working capital:		
Interest receivable	1,749	(376)
Accounts payable	(442)	(584)
Deferred income	(225)	(3,825)
Employee deductions payable	(573)	(760)
	<u>509</u>	<u>(5,545)</u>
Cash flow used by operating activities	<u>(1,522)</u>	<u>(4,174)</u>
FINANCING ACTIVITY		
Decrease (increase) in term deposits	<u>241,766</u>	<u>(1,427)</u>
INCREASE (DECREASE) IN CASH FLOW	<u>240,244</u>	<u>(5,601)</u>
Cash - beginning of year	<u>93,378</u>	<u>98,979</u>
CASH - END OF YEAR	<u>\$ 333,622</u>	<u>\$ 93,378</u>

The notes are an integral part of these financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Notes to Financial Statements

Year Ended March 31, 2020

1. DESCRIPTION OF BUSINESS

Newfoundland and Labrador College of Dietitians Inc. (the "College") is a not-for-profit organization which exists for the benefit of Newfoundland Dietitians. An Act and By-laws respecting the Newfoundland and Labrador Dietetic Association was assented to on December 13, 2005.

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 College.

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.

Revenue recognition

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the general fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Measurement uncertainty

The preparation of financial statements in conformity 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 amounts of revenues and expenses during the period. Such estimates include providing for amortization of capital assets. Actual results could differ from these estimates.

Contributed services

Volunteers contribute a significant number of hours each year to assist the College in carrying out its service delivery activities. Because of the difficulty of determining their fair value, these services are not recognized in the financial statements.

Income tax

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

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.

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Notes to Financial Statements

Year Ended March 31, 2020

3. DEFERRED REVENUE

Deferred revenue represents annual membership fees received in the current year which relate to the 2020-21 membership period. At March 31 the balances were as follows:

	<u>2019-2020</u>	<u>2018-2019</u>
Deferred Revenue		
Unearned membership fees	\$ 76,950	\$ 77,175

4. FINANCIAL INSTRUMENTS RISKS

The organization's main financial instrument risk exposure is as follows:

Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations or commitment to the College. The College is exposed to credit risk from its members. The College has a significant number of members which minimizes concentration of credit risk.

Liquidity Risk

Liquidity risk is the risk to the College of having insufficient financial resources to meet its cash and funding requirements.

Given the nature of the organization's activities, the organization does not have material exposure to liquidity risk.

Fair Value

The College'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.
