



NEWFOUNDLAND AND LABRADOR COLLEGE OF PHYSIOTHERAPISTS
P.O. Box 21351 St. John's, Newfoundland, CANADA A1A 5G6
Phone : 709-753-6527 (NLCP) Fax: 709-753-6526 E-mail: registration@nlcpt.com

2022 Annual General Meeting

EXECUTIVE DIRECTOR / REGISTRAR'S REPORT

The 2022 AGM was considered to be an important meeting this year, as it marked a cautious return to more activities; so it is fitting that we were able to finish the year in a face to face event.

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I continue to circulate papers and reports to Council and Committee members ranging from: Labour Mobility, PHIA, Advertising issues, Professionalism, Digital Practice, Jurisprudence, Cultural Humility, Trauma Informed Practice, Policy/Governance and National Standards.

Registrants have emailed and called with their own observations, feedback and questions – there were some glitches, but we have endeavoured to respond as quickly as possible and to direct individuals to a resolution to concern or issues.

A special thanks to Kerri Smith who continues to do double duty as our public appointed Council member. The NLCP is working with the other Regulators to assist in the process of appointing public members. Emma House stayed on to assist with Finances as an extra special appointment by Council and her work was appreciated in making a smooth transition for our new Treasurer.

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Pandemic Response The College continued to revise our COVID approach based on Community Health direction. At the time of writing we had not changed our basic requirement that masks continue to be utilized, given the high risk nature of the virus.

CPA Membership The NLCP received notice in November that based on a constitutional complaint from another discipline the GovNL was preparing to repeal the mandatory requirement for membership in professional organizations. I provided the history and background involved in our original decision to MOH. This Regulation change has not yet

occurred, and I have not received any communication update. This would require an alteration to our renewal procedure and registration process.

PCE Exam The National PCE CC is currently on hold while an Expert Panel convenes to consider the practical exam. Conditional registrants who were licensed after December 31 will continue to be under the Mentorship programme. The Registration Committee is meeting to consider the length of the Mentorship time and confirming/revising questions for the Jurisprudence exam, which will be required to move through the alternative process.

Bylaw Change The Legislative Committee has worked to alter the Bylaws to be consistent with the Regulation change, these should now be posted on the website.

Proposed Diagnostic and Treatment Protocols A second response was sent into GovNL to assist in their review process. There has been no follow-up or in person discussion with stakeholders.

Regulation Change

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As a result of this Regulation change we were able to move forward one group of registrants to Active status.

The change will set in motion an alternative path to Active licensing for Conditional Registrants, who registered after December 31, 2021.

The Regulations as they are now written, will allow Council to utilize the PCE CC should it be ready to administer in the future.

Cultural Safety The NLCP communicated the availability of the education program developed by MUN "Providing Culturally Safe Health Care for Indigenous Patients in Newfoundland and Labrador". It continues to be offered to health care professionals as a non-certified program.

Health Accord The NLCP participated in a number of discussions with key Health Accord presenters and made a presentation as a stakeholder.

Ukrainian refugees and crisis The NLHRN hosted a meeting with the GovNL Immigration Minister to consider the registration process for Health Care Professional refugees from the Ukraine. The Alliance/CAPR has an expedited process for credentialing individuals who have had to escape a crisis.

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Can Alliance Board This year I took over the Board position given Kelli O'Brien's completion of her term. This is a challenging and involved position and I would like to thank Kelli again for all her work over the years.

Canadian Alliance of Physiotherapy Regulators:

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Topics discussed:

- Cross border Physiotherapy
- Emerging digital practice
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Council positions There are two vacant Council positions this year. Two individuals' terms are being completed this year and I would like to recognize the following individuals:

Bill Maher – Bill accepted the Chair position again this year and provided a steady, thorough and calm approach to the work of the Council in the midst of considerable challenges and change. In addition to the Council work and the decision making that requires, Bill has contributed to the CAC and Support Personnel Committee.

Raeleen Baggs – Raeleen brought her extensive knowledge and experience to the Council and was always available. She assisted in developing responses for COVID management which complimented Community Health communiques and contributed to the Registration Committee.

This year we planned an opportunity for face to face recognition and I will make sure any certificate of recognition not received will be is mailed or delivered on behalf of the College.

Office Management:

I would like to acknowledge the work done by our office support specialist Lorne Warren and Jonathan Miller our IT expert. They have been on call throughout the year and especially during the registration time period. There were no issues with Pay Pal this year and by all accounts the process was efficient and straight forward. We did have 1 complaint from a registrant who was late.

REGISTRAR'S REPORT

A considerable part of the dual position is taken up by Registrar responsibilities.

Registration:

Registrants as of May 12, 2022:

- Total 335
- Active 302
- Inactive 22
- Conditional 11

Late registrations: 4

This year we had one person who was late submitting renewal and refused to pay the late fee. Registration renewal is a 2 part process requiring completion of the form and payment of fees. Refusing to pay a fee is not a strategy to facilitate resolution of any concerns. It is important to remember Physiotherapists can not practice without a license. Any concerns or questions should be resolved well before renewal deadline.

Inactive to Active

While your status is Inactive you can not practice physiotherapy.

Should your position be in education or administration you would be required to renew your license as Active,

Last year Council approved a \$100.00 short term registration fee that a number of Registrants utilized to practice for February and March before commencing Inactive status.

It is critical that Registrants remain vigilant about their hours. Several individuals did not complete this section for 1-2 years making it impossible to renew their license.

Conditional Registrants

- 11 registrants remain Conditional Registration (P.C.E. Candidates) during 2022

Physiotherapy Clinics

- 38 clinics registered in 2021

Canadian Institute of Health Information (CIHI): The College continues to collaborate with CIHI and provides the data collection on NL registrants' demographics in order that CIHI can develop a report on Physiotherapy across the country.

Our 2020 submission was submitted, and errors corrected. Thank you to Jonathan Miller, for his assistance in uploading data.

Discipline:

Three complaints are in the process for review by the CAC.

Overall accomplishments:

1. Regulation change
2. Alternative pathway to Active license achieved for Conditional registrants
3. Governance Manual – more changes made including definition of Custodian
4. Bylaws approved by Council and posted
5. Review in place for Digital Practice national agreement
6. Participation in National Standards review
7. Participation in Values Project and Code of Ethics discussion
8. 2022 fillable CCC Portfolio on website
9. Registration Committee meeting throughout the year
10. Pandemic response – Tele-rehabilitation Guidelines and posted these on the website.
11. 2nd submission to EngageNL re: Diagnostics and Treatment Protocols
12. Discussion , presentation and submission to Health Accord
13. Continued Competency Portfolio submission
14. Ongoing Board representation with CAPR

Respectfully submitted,

Michael Kay

Michael Kay
Executive Director/Registrar

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2022 Annual General Meeting

LEGISLATIVE REVIEW COMMITTEE REPORT

The Legislative Review Committee (LRC) had virtual meetings as needed through 2021 – 2022. The purpose of the LRC is to provide input or recommendations on issues regarding policy and procedures, bylaws, regulations and/or legislation as directed by the Council of the NLCP.

The key area of focus that Council has consulted with the LRC over the past year has been exploring options for the College in addressing the issue with the Clinical Component of the National Physiotherapy Competency Examination.

The other focus of the Committee work in the past year has been the successful completion of the amendments to the bylaws. These amendments were to ensure the College bylaws make reference to the Core Standards of Practice and Code of Ethics, definitions of professional misconduct and conduct unbecoming of a Physiotherapist, advertisement guidelines, professional standards and competence as well as ongoing general review to ensure Bylaws are current.

The Legislative Review Committee members currently include Susan Quinton, Jennifer Burt and myself. I would like to thank them for volunteering their time, their engagement in our interesting and dynamic discussions and commitment to this committee. Also thanks to Mike Kay for his dedication and participation as support person from the College with this committee.

Respectfully submitted,
Deb Noseworthy
LRC Chairperson



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REGISTRATION COMMITTEE REPORT

The Registration Committee, a standing committee of the College, is comprised of the Registrar; a Council member, representing the public; a College member representing the administrative perspective and a College member who is a recent graduate who successfully completed the Physiotherapy Competency Examination (PCE). The Registrar is currently the Chairperson.

This year the following individuals were part of the Committee: Rachelle Ryan, Raeleen Baggs, Caitlin Connolly, Kerri Smith, Michael Kay

The objectives of the Registration Committee are:

To make recommendations to the Registrar regarding issues arising from registration of members. Examples of issues include but not limited to Physiotherapy Competency Examination (PCE) failure, continuing competency issues or re-entry.

To research registration information and practices in other provinces and to maintain current knowledge of the PCE.

To provide input on policy development regarding registration of members.

The Registration Committee was called on numerous times for critical input on these issues:

1. Criminal Reference Check to occur every 5 years – decision to hold at this time
2. Active Registration
3. Inactive to Active registration
4. Renewal – late fees, timing reviewed. Consideration of changes to prorating fees.
5. Temporary Registration: Cross Border Registration still in place
6. New MOU on Digital Practice being considered – debate, discussion and review.
7. Conditional registrants – mentorship agreement change, evaluation review
8. Alternative pathway to Licensure

Considerable discussion is expected in future related to the Mentorship Program, Conditional Registration, Fee for transition to Active Registration, Condition of Practice letter changes, Jurisprudence exam and Digital Practice.

Respectfully submitted

Michael Kay

Michael Kay, ED/ Registrar



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CANADIAN ALLIANCE OF PHYSIOTHERAPY REGULATORS BOARD REPORT

The Canadian Alliance of Physiotherapy Regulators (CAPR) is the pan-Canadian federation of provincial and territorial regulators of the practice of physiotherapy in Canada.

The work of the Board is focused on governance. A key function of which includes monitoring the Strategic plan. Full details on the CAPR Strategic Plan can be on the website: <https://www.alliancept.org/about-capr/strategic-plan/>. Summary is provided below:

Vision Every physiotherapist is a competent and ethical physiotherapist.

Mission To support the physiotherapy community in protecting the public.

Values Serving the Public Interest, Good governance, Excellence, Integrity, Collaboration and Transparency

Strategic Objectives 2018-2022:

Ensure Excellence in Evaluation Services

Engage Stakeholders

Cultivate Regulatory Excellence

Throughout 2021-2022, work continued related to objectives outlined in the Strategic Framework.

Summary:

1. Modernization (LINK project):

Significant change and efforts have taken place to build the new electronic records management system. Written results should now be available through iMIS. Results can be reviewed in portal

2. Physiotherapy Competency Examination.

Key tasks:

Cancellation of the PCE CC

Reorganization of staff review of structure and financing

Appointment of expert panel

Maintenance of credentialling - 41 source countries

The CAPR website is frequently updated with interesting national and international regulatory news, I would encourage members to find out more at <http://www.alliancept.org>. Please note that CAPR is also on Facebook and LinkedIn.

Submitted by,

Michael Kay Board Member

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TREASURER'S REPORT

2021 Fiscal Year

The Newfoundland and Labrador College of Physiotherapist's Financial Statements for the period of January 1, 2021, to December 31, 2021, shows another sound financial year. This year ended with no financial deficit after expenses.

The Contingency Reserve Fund currently has \$30,000 in anticipation of any unexpected costs of disciplinary proceedings.

The College's current investment strategy continues to aim to ensure maximal interest with low risk. This continues with a 2-year laddering strategy of GICs and a high-power savings account. This continues to be an appropriate and fiscally responsible approach for the College's needs.

2022 Proposed Budget

Below is a summary of anticipated revenue and expenditures to accompany the attached 2022 proposed budget.

Revenue Notes

Membership Fees:

Active: 302 @ \$325

Conditional: 11 @ \$325

Inactive: 22 @ \$55

Clinics: 38 @ \$100

Levied Fines - Any fines from disciplinary process; undetermined amount

Interest - Estimation based upon previous year

Expenses Notes

Executive Director - Salary based on ~ 22 hours/week for Registrar/ED position; Increase in salary in 2018 with new contract to reflect current job market. Numbers reflect transition of previous Registrar/ED to current.

Legal Fees - Based on last year's fees and current anticipated needs; Contingency Reserve Fund in place to cover any disciplinary fees more than the projected budget.

Office - Includes office staff hours up to 300 hours/year, office supplies, and professional fees for IT and website.

Rent - Rental term will stay the same at ~\$537/month

Meetings - 4 Alliance meetings including 2 CAPR Board of Directors and 2 Registrar meetings/year; Also includes AGM, Council and Committee meetings or other special meetings e.g. Health Regulator's Network Meeting

Membership Fees - Includes CAPR Fees and Canadian Society of Association Executives (CSAE). CAPR Fees include \$500 for NLCP as member and registrant levy; increased by 2%/yr (cost of living increase).

Accounting Fees – Occurred to prepare the college finances for the yearly audit.

Audit Fees - Based on 2021 Audit fees

Gifts and Honorariums - Honorariums to be equivalent to registration fee;

Bank Charges – Fees associated with accounts as well as PayPal charges

Telephone/Internet - Same or gradual increase costs expected

CAPR Loan – During the pandemic, due to increase in operational costs, CAPR requested a loan from each provincial college. The NL College of physiotherapists provided a loan in the amount of ~\$50 per registrant. This loan was provided under the legal contract that it be repaid in full and in addition to the yearly CAPR fees mentioned above.

The proposed budget for 2022 demonstrates a fairly balanced expectation of revenues and expenses. This budget is prepared to show and ensure the College will maintain its fiscal responsibility to maintain a fair and appropriate financial position.

This Treasurer acknowledges that this report and budget reflects as accurately as possible at this time the College's fiscal outlook for the upcoming year.

Respectfully submitted

Joshua Hurley/Emma House
Treasurer

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Proposed	2021 Proposed	2021 Actual	2022 Proposed
Revenue			
Membership Fees	105,000	116,817	105,000
Fines Levied			
Interest	1,500	473	1,500
Total	106,500	117,290	106,500
Expenses			
Executive Director	50,000	28,378	50,000
Legal Fees	15,000	3,274	15,000
Office	8,000	3,971	8,000
Rent	6,553	6,767	6,553
Meetings	7,000	650	7,000
Accounting Fees	600	800	600
Membership Fees	7,400	7,121	7,400
Audit Fees	5,260	7,558	5,260
Gifts/Honoraria	2,925	1,625	2,925
Telephone/Internet	2,300	2,969	2,300
Insurance	1,750	1,869	1,750
Bank Charges	2,800	3,191	2,800
Amortization	500	299	500
CAPR Loan	N/A	16,254	N/A
Total	110,088	84,726	110,088
Net revenue over Expenses	3,000	32,564	3,588

Minutes of the 2021 Annual General Meeting of Newfoundland and Labrador College of Physiotherapists
Wednesday June 16, 2020 Time: 12:00 p.m. – 1:30 p.m.
Zoom

Present: Hayley Billard, Jennifer Burt, Rebecca Cahill, Caitlin Connolly, Jodi Cooper, Mike Davis, Vanessa Dominix, Ray Down, Lisa Dumford, Joanne Earle, Andrea Earle, Penney Elliott, Keith Fahey, Heather Foley, Bev Forsey, Paula Gregory, Natasha Gosse, Sandra Hardman, Thelma Hardy, Sara Hollett, Allison Hussey, Ryan Johnson, Judy Kay, Cassandra Kieley, Emily King, Lori Manuel, Meghan Neil, Deb Noseworthy, Lorna Patey, Dianne Penney, Catherine Pilgrim, Mary Rogers, Kara Rumbolt, Rachelle Ryan, Shawna Sparkes, Heather Sullivan, Jeremy Warford, Rhonda Whalen, Kathy Winsor

Council: Bill Maher (Chair), Rachelle Ryan (Vice Chair), Emma House (Treasurer), Raeleen Baggs (Member at Large), Caroline Sullivan (Member at Large), Kerri Smith (Public member), Michael Kay (Executive Director/Registrar), Regrets: Keili O'Brien (Secretary), Cassie Chisholm (Member at Large)

Item	Discussion	Action
1.0 OPENING		
1.1 Introduction of Council Members	The meeting was called to order at 12:05 p.m. by Bill Maher. Bill Maher introduced members of Council present and the Executive Director/Registrar.	
1.2 Explanation of Proceedings	Bill Maher explained proceedings of meeting.	
2.0 ADDITIONS TO AGENDA		
2.1 Additions to Agenda	There were no additions to the agenda.	
3.0 ADOPTION OF MINUTES		
3.1 2020 Annual General Meeting Minutes	Keith Fahey mentioned that his name was only recorded as K. Fahey in the attendance and his name was written as Keith Adey in the Motion of Item 5.7.	Motion: Shawna Sparkes moved for the adoption of the Minutes of the 2020 AGM with the corrections as discussed; Raeleen Baggs seconded. Motion carried.
3.2 Business Arising from the Minutes		
4.0 NEW BUSINESS		
4.1 Certificates of Recognition	Bill expressed thanks to the following members who were finishing their terms with the College: Cassie Chisholm, Emma House, Rachelle Ryan and Kerri Smith.	Certificates of Appreciation will be sent out in the mail.
4.2 Council Elections	Raeleen oversaw the election process. There were 3 vacant positions. There were 3 nominations brought to the College prior to the AGM: Rebecca Cahill, Dianne Penney and Rachelle Ryan. Mike Davis put his name forward from the floor. Three calls were made for additional nominations from the floor and there were no more nominations put forward. Voting proceeded via email for the 3 vacant positions.	Raeleen will tabulate the votes and all members would be notified via email of the 3 successful candidates.
4.3 Ratification of Solicitor	Mike provided background on solicitor recommendation. Mr. John O'Dea has been the solicitor for the college for several years. Mike put forward motion put forward to ratify Mr. John O'Dea as solicitor for the college.	Motion: Bill Maher moved to ratify John O'Dea as solicitor; Caroline Sullivan seconded. Motion carried.
4.4 Ratification of Auditor	Mike provided background on auditor recommendation. Mike put forward motion to ratify auditors Pinsent and Associates for the college.	Motion: Bill Maher moved to ratify Pinsent & Associates as Auditor; Raeleen Baggs seconded. Motion carried.
4.5 Volunteers for Committees	Mike noted that college is always in need of volunteers. Any specific committees looking for members. Question brought forward from the floor to clarify which committees were looking for volunteers. Mike indicated that the College was looking for members to develop a newsletter and communications to the members and also members who have an interest in developing guidelines for restricted practice areas (ie. pelvic health, acupuncture, manual therapy, etc.). Mike Davis said he would be interested in assisting with the area of restricted practice.	

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5.0 REPORTS		
5.1 Chairperson's Report – Bill Maher	Bill commended all physiotherapists in the province for their practice during the COVID-19 pandemic and their compliance with the public health orders. A lot of work has been done behind the scenes to keep us self-regulated. There is a lot of volunteer and committee work being done. Bill thanked Kerri, our Public Member, for her qualifications and dedicated time. Council is trying to keep members updated every 3-4 months. Mike replies to inquiries and disseminates information to council and committees. Bill commended the conditional registrants and the mentors for this unprecedented length of mentorship.	Motion: Bill Maher moved to accept the report as presented; Linda Hardiman seconded. Motion carried.
5.2 Executive Director/Registrar's Report – Mike Kay	Mike Kay presented the Executive Director/Registrar's report. Mike explained that the name of the Policy and Procedure Committee has been changed to the Governance Committee. He thanked council and the committee members for the extra work this year. Mike explained that the Public Member is an appointed position and the College is short 1 Public Member so he thank Kerri for staying with the College as the loan Public Member. Mike thanked the conditional registrants for the patience and professional inquiries and he thanked the mentors for the prolonged mentoring period. Mike expressed thanks to office support professionals (Johnathan and Lauren) who assist with registration and technical issues.	Motion: Mike Kay motioned to accept the report as presented; Bill Maher seconded. Motion carried.
5.3 Treasurer's Report - Emma House	Emma House presented the Treasurers Report. It was noted that expenditures were lower than expected this year due to COVID-19 pandemic because there was no travel for Face to Face Meetings. The proposed budget for 2021 was presented.	Motion: Emma House moved to accept the report and the 2021 budget; Linda Hardiman seconded. Motion carried.
5.4 Alliance Representative's Report – Mike Kay	Report was circulated in advance. Kelli sent her regrets that she wasn't able to attend the AGM so Mike Kay presented the report and invited members to attend the Alliance's AGM. Kelli is finishing her term with the Alliance; there had been many and long meetings during the COVID-19 pandemic.	Motion: Bill Maher moved to accept the report; Keith Fahney seconded. Motion carried.
5.5 Complaints Authorization Committee Report - Rachelle Ryan	There were 2 complaints brought forward this year. One is finished up and the other is on hold. As for lessons learned, Rachelle reminded members about the importance of documentation and the public health guidelines.	Motion: Rachelle Ryan moved to accept the report as presented; Raeleen Baggs seconded. Motion carried.
5.6 Continuing Competency Report - Mike Kay	Mike Kay thanked committee members. He reported that the professional portfolio reviews are just finishing up and individual reports will be sent back to the respective members. There were some late submissions. The College's concern is how members maintain their competency; this is important for self-regulation.	Motion: Mike Kay moved to accept the report on behalf of the committee; Linda Hardiman seconded. Motion carried.
5.7 Registration Committee Report – Mike Kay	Mike Kay thanked the committee members. There were 30 members with late fees this year. PayPal worked well this year. Mike reminded members to please review the registration package that is included with the registration form each year to ensure that you are completing the registration accurately.	Motion: Mike Kay moved to accept the report as presented; Raeleen Baggs seconded. Motion carried.
5.8 Legislative Review Committee Report – Deb Noseworthy	The committee has been very active this year and the committee has been meeting regularly. The committee has been reviewing the Bylaws and how they relate to the Physiotherapy Competency Exam. Deb thanked the committee members. Mike added that there just needs to be some additions to the Appendix and then then Bylaws will be posted to the website. Registration fees are embedded in the Bylaws so when members bring forward questions about changing the fee structure it is not a simple process, but he assured members that the fees are being looked at.	Motion: Deb Noseworthy moved to accept the report as presented; Mike Davis seconded. Motion carried.
5.9 Governance Committee Report – Mike Kay	This was formally the Policy and Procedure Committee. The Cayton Report was	Motion: Mike Kay moved to accept the report

**Minutes of the 2021 Annual General Meeting of Newfoundland and Labrador College of Physiotherapists
 Wednesday June 16, 2020 Time: 12:00 p.m. -- 1:30 p.m.
 Zoom**

5.10 Other	brought up last year and the committee is still working on this.	as presented. Linda Hardiman seconded. Motion carried.
6.0 ADJOURNMENT:	Bill thanked the members for their involvement and attendance at the 2021 AGM and wished everyone the best of luck in the upcoming year.	Motion: Bill Maher motioned to adjourn the 2021 AGM at 1:04 pm.

Respectfully submitted by:
 Caroline Sullivan



NEWFOUNDLAND AND LABRADOR COLLEGE OF PHYSIOTHERAPISTS
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Phone : 709-753-6527 (NLCP) Fax: 709-753-6526 E-mail: collegept@nf.aibn.com

CONTINUING COMPETENCE COMMITTEE REPORT - JUNE 2022

Committee members: Michael Kay, Tom Farrell, Tracy Penney, Nicole Peters, Sonja Hoskins, Lisa Durnford, Brooke Wiseman

We are now in the process of the third Portfolio review. Overall, the response has been both timely and positive. There is one outstanding Portfolio.

The CCC welcomes comments, questions and feedback which we try to respond as quickly and directly as possible.

In 2021-2022 I was not able to send out an individual letter to everyone. I am still working through some files.

Part 1 of the Portfolio is overall well done. Many submissions include extensive use of references and individuals provide an indepth review and analysis.

The actual goal setting section (Part 2) remains a voluntary submission only. Nevertheless, it is considered a valuable part of the portfolio. Goals give direction, purpose, heighten performance and determine priorities to list just a few benefits. Members were advised to utilize a SMART model in writing them: the specific nature of goals means you know exactly what you are striving for, including measurable criteria, and might answer the question: how will I know when I have reached my goal? Assessors reviewed Part 2 as part of the portfolio but did not score.

Part 3 Continuing Education Hrs remains a mandatory section and provides an insight into the range of evidence utilized in work and clinical practice. Assessors are having difficulty with hours that exceed 200hrs – usually because the submission includes the total duration of the placement. While these hours should be included in a employment performance review they are not what is being requested for our Competency Review. References utilized in reflection could be included. Registrants can list other areas of self-directed education. This may include formal presentations, educational events, courses, providing education, or research. Regular work tasks such as rounds, team meetings, the full duration of a student placement, the length(weeks/hours) of a mentorship, or volunteer trainer for sports team would not be accepted as competency hours. We anticipate reducing some hours.

In past years the CCC did not require a specific number of education hours. This became an issue when members submitted either no hours or a very low number of hours. The CCC proposed and the Executive accepted 200 hours over 5 yrs. This recognizes that there may be years, when an individual's continuing education hours might be lower than that person's usual average. The expectation of the CCC is that continuing education and references identified in Part 3 would have relevance to clinical practice area, specific goals or work role.

The primary goal for the college is protection of the public and the portfolio assessment is part of that commitment. It ensures that physiotherapists are taking steps to maintain skill and knowledge.

Results:

70 portfolios requested

Scoring is still being done.

Letters will go out shortly.

Physiotherapists should consider the following:

Registered physiotherapists should keep their portfolios up to date all the time, not just when a formal review is anticipated.

Should the CAC be involved in a review; your portfolio could be requested.

Webinars, ZOOM events, CPA Congress, other Congress events(IASP, CPS..) and courses are common important sources of education. These are valuable and can certainly be included as part of your submissions.

Registered Physiotherapists are responsible for knowing the requirements to maintain their licence and registration.

Aside from the requirement to submit the CCC a copy on request; using and building your portfolio has inherent value in reflecting on your practice and planning for the future. The hope of the CCC and Council is that individuals will make the best use of the tool and develop it to their unique needs.

Physiotherapists have to be registered to practice and each member signs the declaration statement on the application for registration/renewal indicating they will maintain their professional portfolio. The portfolio and subsequent assessment is an important part of maintaining your licence.

Again, thanks very much to my fellow committee members for taking time to serve on the committee and carry out reviews to make meaningful change to the portfolio evaluation system.

Michael Kay

Michael Kay, Chair of the Continuing Competence Committee

2022 Annual General Meeting NLCPT
Chairperson's Report

I am again privileged to provide the Chairperson's Report for the 2022 Annual General Meeting of the Newfoundland and Labrador College of Physiotherapists'. This has been another extraordinary year for the College and its members. From the daily practice of physiotherapy being affected by Covid to the changes in our governing legislation to allow the conditional registrants to be fully licensed – the times are anything but routine. However, there are hopeful signs of more normal times ahead.

I would like to welcome the conditional registrants who were granted their full licensure this year. Thank-you for your perseverance, patience, and commitment to physiotherapy. To the mentors who made the extended periods of mentorship possible - thank-you for help and commitment to the profession. Mike Kay was determined to see the process through and should be commended for his work on this matter, as well as all the Council and committee members who spent many extra hours on the process of changing the legislation and registration requirements.

On behalf of the Council, I would like to commend all physiotherapists in the province for their continued work during the Covid pandemic. Physiotherapists have risen to the challenges presented by the pandemic and have continued to provide the general public with safe and effective care. We have implemented the evolving practice guidelines and public health orders without question. It has shown our collective commitment to the well-being of our colleagues and patients, as well as ourselves, and without doubt, strengthened the public's trust in our profession.

The College is made of Council and many committees who all function with volunteer members from the profession. These volunteer efforts make it possible for the College to function. It is this work that allows our profession to have self-governance with the confidence of the government and the public. Self-governance is a privilege, and it is hard work. We should not take it for granted. In these evolving times in our province's health care system, we should all take interest in the issues that arise to challenge our profession and be well informed College members. I encourage every therapist to take the time to review the reports from the various committees, so you have a better understanding of the work being done on your behalf.

Finally, I would like to thank our public member, Kerri Smith. Kerri serves on Council and does committee work – going above and beyond her role for our benefit. We are so fortunate to have such a qualified and interested public member serving the College.

I hope everyone has a healthy and enjoyable summer.

Respectfully submitted,

Bill Maher
Chair – Newfoundland and Labrador College of Physiotherapists'



NEWFOUNDLAND AND LABRADOR COLLEGE OF PHYSIOTHERAPISTS
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GOVERNANCE COMMITTEE REPORT - JUNE 2022

Committee members: Michael Kay, Lori Manuel, Susan Kennedy, Eric Lamme, Judy Kay, Mike Davis

The Governance Committee has completed discussion on *Advertising, PHIA(Custodian of Charts), Leaving a Practice. Having said this

And based on some current discussions the Committee is reviewing Policy on *Alternative Pathway to Licensure, a rough draft now exists for Social Media guidelines and the Committee will be developing a Policy that incorporates more extensive social media involvement which could include education. A distinction that is being considered is that there is a fine line between personal and professional communications and at times this becomes an issue depending on the nature of the communication and context.

Future:

Cultural Safety and Humility

Professional Boundaries

Controlled Acts and Restricted Activities

Recruitment of Public Health Appointments

A critical point that keeps surfacing especially during the last year – our mandate is to protect the public.

I wish to convey a special thanks to all the Committee for all their work and time. It has been slow work in the midst of the pandemic plus fitting discussions in the midst of busy clinical work remains a challenge for all members of the committee.

Michael Kay

Michael Kay, Chair of the Governance Committee



Complaints Authorizing Committee Report - AGM 2022

I would like to thank the members of the complaints authorizing committee (CAC) for their time and commitment to this very important aspect of the Newfoundland and Labrador College of Physiotherapists' work. Each year, the NLCP receives complaints that must be carefully and thoroughly addressed which requires a great deal of professionalism and knowledge which could not be done without our dedicated volunteers and staff.

In 2021, the CAC investigated several complaints, some of which have been resolved and some of which are still ongoing. We still have one case from 2020 that remains on hold at this time. At the request of council and membership, we have decided to share several "lessons learned" based on recent issues before the CAC.

The committee reminds membership of the importance of the following:

- accurate, complete, and thorough documentation records are very important at all times
- The CAC notes a trend in complaints based on social media content. The committee encourages all members to review The Canadian Physiotherapy Association's social media policy and the relevant sections of The Core Standards of Practice for Physiotherapists in Canada to ensure that any online presence or social media activity related to Physiotherapy adheres to our professional standards and advertising guidelines.

Sincerely,

Rachelle Ryan

Rachelle Ryan
Chair, Complaints Authorizing Committee
Newfound and Labrador College of Physiotherapists

**NEWFOUNDLAND & LABRADOR
COLLEGE OF PHYSIOTHERAPISTS**

Financial Statements

Year Ended December 31, 2021

NEWFOUNDLAND & LABRADOR COLLEGE OF PHYSIOTHERAPISTS

Index to Financial Statements

Year Ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Members of Newfoundland & Labrador College of Physiotherapists

Opinion

We have audited the financial statements of Newfoundland & Labrador College of Physiotherapists (the College), which comprise the statement of financial position as at December 31, 2021, 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 our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2021, 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.

Basis for Opinion

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

Our 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 our 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, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(continues)

Independent Auditor's Report to the Members of Newfoundland & Labrador College of Physiotherapists
(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 our 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 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 we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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.

We 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 we identify during our audit.

St. John's, Newfoundland and Labrador
September 9, 2022


PINSENT BARTLETT
CHARTERED PROFESSIONAL ACCOUNTANTS

NEWFOUNDLAND & LABRADOR COLLEGE OF PHYSIOTHERAPISTS**Statement of Revenues and Expenditures**

Year Ended December 31, 2021

	2021	2020
REVENUES		
Member dues	\$ 116,817	\$ 105,370
EXPENSES		
Executive director	28,376	33,915
Audit fees	7,558	6,724
Memberships	7,121	7,689
Rental	6,767	6,533
Office	3,971	4,964
Legal fees	3,274	1,701
Interest and bank charges	3,190	2,874
Telephone	2,969	2,544
Insurance	1,869	1,328
Gifts and honoraria	1,625	1,950
Meetings and conventions	650	685
Amortization	299	425
	67,669	71,332
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	49,148	34,038
OTHER INCOME		
Legal fee recovery (Note 3)	-	34,115
Interest income	473	1,274
	473	35,389
EXCESS OF REVENUES OVER EXPENSES	\$ 49,621	\$ 69,427

NEWFOUNDLAND & LABRADOR COLLEGE OF PHYSIOTHERAPISTS

Statement of Financial Position

December 31, 2021

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 209,292	\$ 160,048
Term deposits	34,656	34,428
Prepaid expenses	8,528	1,727
Legal fee recovery	27,115	31,115
	279,591	227,318
CAPITAL ASSETS (Note 4)	729	1,028
	\$ 280,320	\$ 228,346
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 12,414	\$ 10,061
NET ASSETS	267,906	218,285
LIABILITIES AND NET ASSETS	\$ 280,320	\$ 228,346

APPROVED BY SOLE DIRECTOR

Joshua Hurley Treasurer

W Director

See notes to financial statements

NEWFOUNDLAND & LABRADOR COLLEGE OF PHYSIOTHERAPISTS**Statement of Changes in Net Assets****Year Ended December 31, 2021**

	2020 Balance	Excess of revenues over expenses	2021 Balance
General Fund	\$ 188,285	\$ 49,621	\$ 237,906
Contingency Reserve Fund	30,000	-	30,000
	\$ 218,285	\$ 49,621	\$ 267,906

	2019 Balance	Excess of revenues over expenses	2020 Balance
General Fund	\$ 118,858	\$ 69,427	\$ 188,285
Contingency Reserve Fund	30,000	-	30,000
	\$ 148,858	\$ 69,427	\$ 218,285

NEWFOUNDLAND & LABRADOR COLLEGE OF PHYSIOTHERAPISTS**Statement of Cash Flows****Year Ended December 31, 2021**

	2021	2020
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 49,621	\$ 69,427
Item not affecting cash:		
Amortization of capital assets	299	425
	49,920	69,852
Changes in non-cash working capital:		
Accounts payable	2,353	2,188
Prepaid expenses	(6,801)	(941)
Legal fee recovery	4,000	(31,115)
	(448)	(29,868)
INCREASE IN CASH FLOW	49,472	39,984
Cash - beginning of year	194,476	154,492
CASH - END OF YEAR	\$ 243,948	\$ 194,476
CASH CONSISTS OF:		
Cash	\$ 209,292	\$ 160,048
Term deposits	34,656	34,428
	\$ 243,948	\$ 194,476

NEWFOUNDLAND & LABRADOR COLLEGE OF PHYSIOTHERAPISTS

Notes to Financial Statements

Year Ended December 31, 2021

1. PURPOSE OF THE COLLEGE

Newfoundland and Labrador College of Physiotherapists is governed by the Physiotherapy Act, 2006, and the Legislature of the Province of Newfoundland and Labrador. The College is a corporation without share capital for the purpose of Part XXI of the Corporations Act.

The Act gives the College authority to regulate itself as a professional body. The objectives of the College are to promote, encourage, and improve the status of Physiotherapists and to maintain, improve, and increase the knowledge, ability, and competence of its members.

The College is not subject to income tax under section 149(1) of the Income Tax Act of Canada.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Cash equivalents

Highly liquid investments with maturities of one year or less at date of purchase are classified as cash equivalents.

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 are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Comparative figures

Certain comparative amounts have been reclassified to conform to the current year's presentation.

Revenue recognition

- a) Income from membership fees is recognized as income on a cash basis.
- b) Interest income is recognized on an accrual basis.
- c) Fines, penalties and recoupment of costs as a result of disciplinary actions are recognized in the period when the matter becomes settled.

Contributed services

The operations of the College depend on the contribution of time by volunteers. The fair value of services cannot be reasonably determined and are therefore not reflected in these financial statements.

Investments

Investments are measured on a fair market value basis.

(continues)

NEWFOUNDLAND & LABRADOR COLLEGE OF PHYSIOTHERAPISTS

Notes to Financial Statements

Year Ended December 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

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.

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:

Computer equipment	30%
Furniture and fixtures	20%

The College 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.

3. AMOUNT RECEIVABLE FROM MEMBER

As the result of a disciplinary action, a member agreed to repay the College for legal fees incurred in the amount of \$34,115. As at December 31, 2021, \$7,000 has been collected. Related legal costs were incurred through the general fund since 2016.

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Computer equipment	\$ 5,885	\$ 5,228	\$ 657	\$ 938
Furniture and fixtures	598	526	72	90
	\$ 6,483	\$ 5,754	\$ 729	\$ 1,028

5. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments. These risks are routinely monitored and managed by the Board. The following analysis provides information about the College's risk exposure and concentration as of December 31, 2020.

(continues)

NEWFOUNDLAND & LABRADOR COLLEGE OF PHYSIOTHERAPISTS

Notes to Financial Statements

Year Ended December 31, 2021

5. FINANCIAL INSTRUMENTS *(continued)*

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College is exposed to credit risk from members. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The College has a significant number of members which minimizes concentration of credit risk.

(b) 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 College manages exposure through its normal operating and financing activities.

Unless otherwise noted, it is management's opinion that the College is not exposed to significant other price risks arising from these financial instruments.

6. COMMITMENTS

The College has a lease commitment that commenced on June 1, 2021 and expires May 31, 2024. The monthly cost, including taxes, is \$537.

	2021
2022	\$ 2,022
2023	2,023
2024	2,024
	\$ 6,069

June 13, 2022
Confidential

Newfoundland & Labrador College of Physiotherapists
PO Box 21351
RPO Macdonald Drive
St. John's Newfoundland A1A 5G6

Attention: Mr. Bill Maher, Chair

Dear Bill:

The Objective and Scope of the Audit

You have requested that we audit the financial statements of Newfoundland & Labrador College of Physiotherapists, which comprise the statement of financial position as at December 31, 2021, 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).

We are pleased to confirm our acceptance and our understanding of the nature, scope and terms of this audit engagement and all services related thereto, by means of this letter (the "Engagement").

The objectives of our audit 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 our 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.

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. 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 our 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.
- b. 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- d. 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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- e. 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the following form contained in Appendix A to this letter.

If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance.

The Responsibilities of Management

Our audit will be conducted on the basis that management and, where appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with ASNPO;
- b. For the design and implementation of 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; and
- c. To provide us with timely:
 - i. Access to all the information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation and other matters;
 - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;
 - iii. Additional information that we may request from management for the purpose of the audit; and
 - A. Copies of all minutes of meetings of shareholders, directors and committees of directors;
 - B. Information relating to any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements;
 - C. Information relating to any illegal or possibly illegal acts, and all facts related thereto;
 - D. A listing of all related parties and related-party transactions and information pertaining to the measurement and disclosure of transactions with those related parties;
 - E. An assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the financial statements;
 - F. Any plans or intentions that may affect the carrying value or classification of assets or liabilities;
 - G. An assessment of all areas of measurement uncertainty known to management that are required to be disclosed in accordance with *MEASUREMENT UNCERTAINTY, Section 1508* of the CPA Canada Handbook - Accounting, Part II;
 - H. Information relating to claims and possible claims, whether or not they have been discussed with Newfoundland & Labrador College of Physiotherapists's legal counsel;
 - I. Information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which Newfoundland & Labrador College of Physiotherapists is contingently liable;

- J. Information on whether Newfoundland & Labrador College of Physiotherapists has satisfactory title to assets, whether liens or encumbrances on assets exist, and whether assets are pledged as collateral;
 - K. Information relating to compliance with aspects of contractual agreements that may affect the financial statements; and
 - L. Information concerning subsequent events.
- iv. Unrestricted access to persons within Newfoundland & Labrador College of Physiotherapists from whom we determine it necessary to obtain audit evidence.

As part of the audit process:

- a. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management [and, where appropriate, those charged with governance] written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each practitioner must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Newfoundland & Labrador College of Physiotherapists unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly required by law or by the Newfoundland and Labrador *Code of Professional Conduct/Code of Ethics*; or
- c. The information requested is (or enters into) public domain.

Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues, or anticipated profits).

If you do not consent to our use of electronic communications, please notify us in writing.

Use of Information

It is acknowledged that we will have access to all information about identified individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that:

- a. You represent to us that management has obtained any required consents for our collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- b. We will hold all personal information in compliance with our Privacy Statement.

Use and Distribution of Our Report

The examination of the financial statements and the issuance of our audit report are solely for the use of Newfoundland & Labrador College of Physiotherapists and those to whom our report is specifically addressed by us. We make no representations or warranties of any kind to any third party in respect of these financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than Newfoundland & Labrador College of Physiotherapists.

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Newfoundland & Labrador College of Physiotherapists) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

Reproduction of Auditor's Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval in writing before the publication or posting process begins.

Should some of the information in the annual report not be available until after the date of the auditor's report, we will request management to provide a written representation that the final version of the document(s) will be provided to us when available (and prior to its issuance) so we can complete our required procedures.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information in the electronic site with the original document.

Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the Engagement are the property of our firm, constitute our confidential information and will be retained by us in accordance with our firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations (and by our firm policy), our client files may be periodically reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice

Except as outlined in this letter, this Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement letter.

Other Services

In addition to the audit services referred to above, we will, as allowed by the Newfoundland and Labrador *Code of Professional Conduct /Code of Ethics*, prepare your charity returns as agreed upon. Unless expressly agreed in a separate engagement letter, we will have no involvement with or responsibility for the preparation or filing of HST returns or any other (including foreign) tax returns, source deductions, information returns, slips, elections, designations, certificates or reports. Management will, on a timely basis, provide the information necessary to complete these federal and provincial income tax returns and will review and file them with the appropriate authorities on a timely basis.

Governing Legislation

This engagement letter is subject to, and governed by, the laws of the Province of Newfoundland and Labrador. The Province of Newfoundland and Labrador will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Indemnity

Newfoundland & Labrador College of Physiotherapists hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands and liabilities arising out of (or in consequence of):

- a. The breach by Newfoundland & Labrador College of Physiotherapists, or its directors, officers, agents or employees, of any of the covenants or obligations of Newfoundland & Labrador College of Physiotherapists herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our firm.
- b. A misrepresentation by a member of your management or board of directors.

Time Frames

We will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by Newfoundland & Labrador College of Physiotherapists of its obligations.

Fees at Regular Billing Rate

Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable HST, and are due when rendered. Fees for any additional services will be established separately.

Billing

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.50% per month or 18.00% (APR) per annum. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this Engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable HST) incurred.

Survival of Terms

This engagement letter will continue in force for subsequent audits unless terminated by either party by written notice prior to the commencement of the subsequent audit.

Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the attached copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your College.

Yours truly,

Stephen Pinsent, BBA, CPA

PINSENT BARTLETT, CHARTERED PROFESSIONAL ACCOUNTANTS

Acknowledged and agreed to on behalf of Newfoundland & Labrador College of Physiotherapists by:



Mr. Bill Maher, Chair

JUNE 13 2022

Date signed

Appendix A - Expected Form of Report

To the Members of Newfoundland & Labrador College of Physiotherapists

Opinion

We have audited the financial statements of Newfoundland & Labrador College of Physiotherapists (the College), which comprise the statement of financial position as at December 31, 2021, 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 our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2021 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

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

Our 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 our 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, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our 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 College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Appendix A (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 College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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.

We 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 we identify during our audit.

NEWFOUNDLAND & LABRADOR COLLEGE OF PHYSIOTHERAPISTS

PO Box 21351
RPO Macdonald Drive
St. John's, Newfoundland
A1A 5G6

September 9, 2022

Confidential

Pinsent Bartlett, Chartered Professional Accountants
Suite 209, 21 Pippy Place
P.O. Box 8411
St. John's Newfoundland and Labrador A1B 3N7

Attention: Morris Pinsent, CPA, CGA

Dear Sir:

This representation letter is provided in connection with your audit of the financial statements of Newfoundland & Labrador College of Physiotherapists for the year ended December 31, 2021, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves):

Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated April 20, 2020 for:

-) Preparing and fairly presenting the financial statements in accordance with Canadian accounting standards for not-for-profit organizations;
-) Providing you all relevant information, such as:
 - i) Accounting records, supporting data and other relevant documentation,
 - ii) Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
 - iii) Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements
-) Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and
-) Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

Fraud and Non Compliance

We have disclosed to you:

- a) All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
 - i) Management;
 - ii) Employees who have significant roles in internal control; or

- iii) Others where the fraud could have a material effect on the financial statements;
- b) All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;
- c) All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;
- d) All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and
- e) The results of our risk assessments regarding possible fraud or error in the financial statements.

Related Parties

We confirm that there were no related-party relationships or transactions that occurred during the period.

Subsequent Events

All events subsequent to the date of the financial statements and for which Canadian accounting standards for not-for-profit organizations requires adjustment or disclosure have been adjusted or disclosed.

Commitments and Contingencies

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

Adjustments

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

Misstatements

We believe the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to this letter.

General

1. The financial statements referred to above present fairly, in all material respects, the financial position of the college as at December 31, 2021, and the results of its operations and its cash flows for the year then ended, in accordance with Canadian accounting standards for not-for-profit organizations.
2. We have made available to you all financial records and related data and all minutes of the meetings of members, directors and committees of directors.
3. We have reviewed, approved and recorded all of the following:
 - a) Adjusting journal entries you prepared or changed;
 - b) Account codes you determined or changed;
 - c) Transactions you classified; and
 - d) Accounting records you prepared or changed.
4. We have responded fully to all inquiries made to us and have made available to you all accounting and financial records and related data of the college during your audit.
5. We believe the effects of the uncorrected financial statement misstatements summarized in the accompanying schedule are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.
6. We believe that the significant assumptions used in arriving at the fair values of financial instruments as measured and disclosed in the financial statements are reasonable and appropriate in the circumstances.
7. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
8. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.

9. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
10. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
11. The college has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements. This includes:
- a) Appropriate provisions for idle, abandoned, destroyed or obsolete assets or where site restoration costs will be necessary; and
 - b) Impairments in the value of goodwill or intangible assets.
12. We have disclosed to you, and the college has complied with, all aspects of contractual agreements that would have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
13. There have been no events subsequent to the balance sheet date up to the date hereof that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and the related notes.
14. There are no material unrecorded assets or contingent assets (such as claims relating to patent infringements or unfulfilled contracts whose value depends on satisfying conditions regarded as uncertain), that have not been disclosed to you.
15. We have disclosed to you all significant estimates and fair value measurements. We are of the opinion that:
- a) The measurement methods used are permitted under Canadian accounting standards for not-for-profit organizations and appropriate in the circumstances;
 - b) The underlying assumptions are reasonable and reflect management's best estimates considering existing market information;
 - c) The method of valuation has been applied consistently;
 - d) The assumptions are consistent with management's intended courses of action; and
 - e) Financial statement disclosures are in accordance with Canadian accounting standards for not-for-profit organizations.
16. The minute books of the college are a complete record of all meetings and resolutions of members and directors throughout the period and to the present date.

Yours truly,

NEWFOUNDLAND & LABRADOR COLLEGE OF PHYSIOTHERAPISTS



Mr. Bill Maher, Chair

September 9, 2022

Date signed



Mr. Josh Hurley, Treasurer

September 9, 2022

Date signed