

Newfoundland & Labrador

College of Social Workers



30 *years*

**ANNUAL REPORT
2022-23**

2021-2024 Strategic Plan

VISION Excellence in Social Work

MISSION

NLCSW advances and promotes ethical and professional social work practice in the public interest.

VALUES

Integrity
Respect
Collaboration
Social Justice

Newfoundland & Labrador

College of Social Workers

WHO WE ARE

NLCSW is established by legislation to regulate and advance the practice of social work in Newfoundland and Labrador.

NLCSW VALUES

These values represent the underlying philosophies upon which NLCSW operates and this plan is built:

INTEGRITY: Leading with integrity ensuring actions and processes are clear, impartial, and ethical

RESPECT: Valuing the perspectives and dignity of all people

COLLABORATION: Building purposeful relationships based on mutual respect and cooperation

SOCIAL JUSTICE: Valuing fairness, inclusivity, and equity

STRATEGIC GOALS

REGULATORY LEADERSHIP

- Enhance social work regulation and the registration process through continuous quality review
- Advance the professional conduct review process through ongoing evaluation
- Collaborate with other organizations towards regulatory excellence
- Focus on achieving excellence in regulatory governance

PRACTICE EXCELLENCE

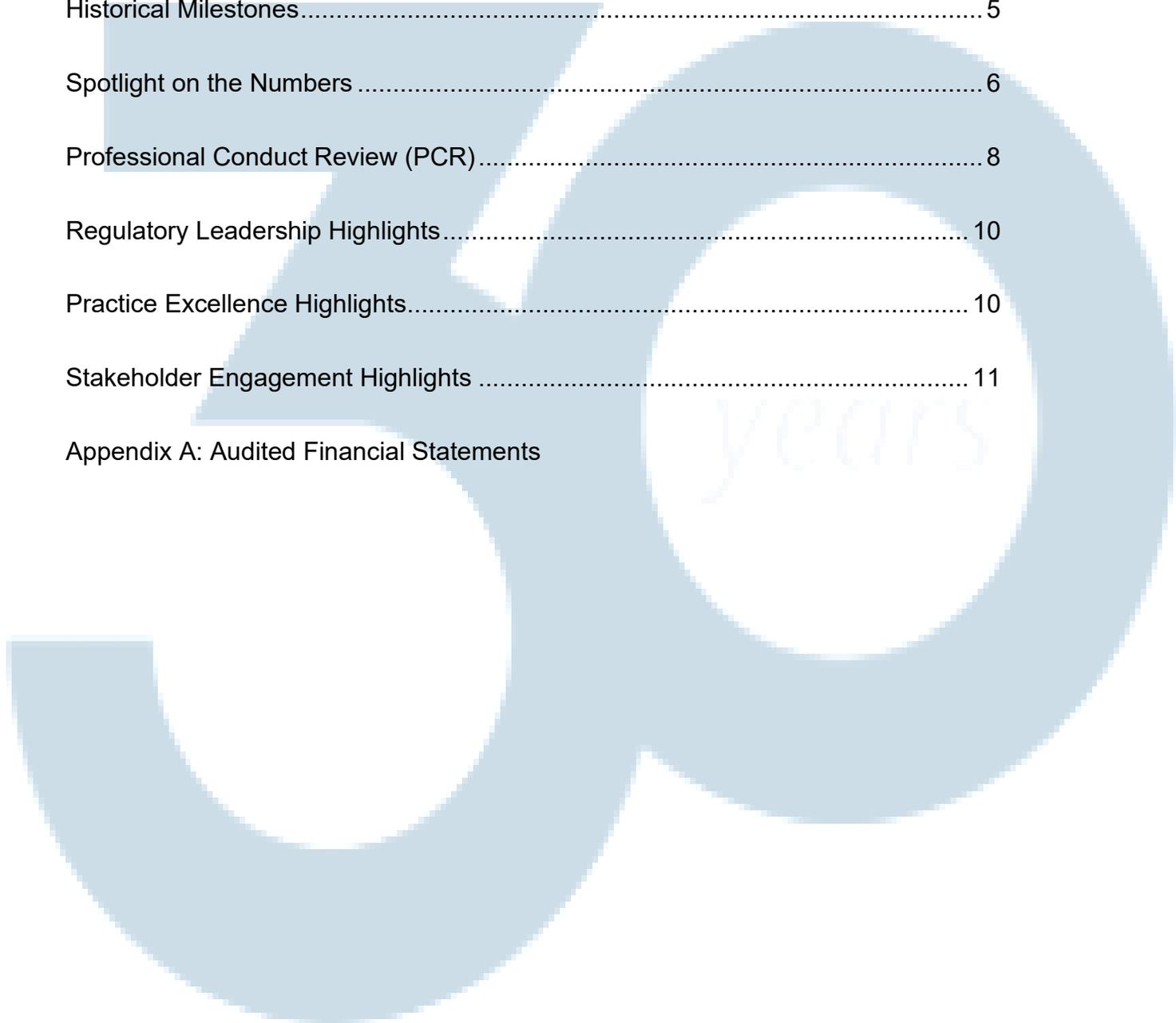
- Provide leadership in the development of practice resources
- Support the continuing competency of social workers
- Promote expertise, diversity, and leadership in social work practice
- Advance the social determinants of health through a social justice framework

STAKEHOLDER ENGAGEMENT

- Promote understanding of social work regulation and NLCSW's role
- Engage in continuous evaluation of communication strategies
- Enhance public engagement
- Collaborate to advance the diversity and scope of social work

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Message from the Board Chair & Executive Director/Registrar

We are pleased to present the annual report for the Newfoundland and Labrador College of Social Workers (NLCSW) which covers the period from March 1, 2022 - February 28, 2023.



2022 marked the 30th anniversary of social work regulation in Newfoundland and Labrador. While social work has been a regulated profession in this province since 1992, this report also features historical milestones dating back to the 1950s that served to advance professional social work regulation in the public interest.

While much has changed over the past 30 years, one factor that has remained consistent is the growth in the number of registered social workers. This growth continues, as evident on page 7 of this report. The vision of the organization, **Excellence in Social Work**, has also stood the test of time and carried through each strategic plan over the last 30 years. This vision continues to guide all NLCSW activities and provides a strong foundation for the continued advancement of NLCSW's public protection mandate.

During 2022-23, NLCSW worked to advance the goals and objectives outlined in our current strategic plan. The important work accomplished over the past year is detailed in the pages that follow.

As we look to the future, we remain committed to a vision of **Excellence in Social Work** and working with all stakeholders to further this vision.



A handwritten signature in blue ink.

Nadine Calloway
MHS, BSW, RSW
NLCSW Chair



A handwritten signature in blue ink.

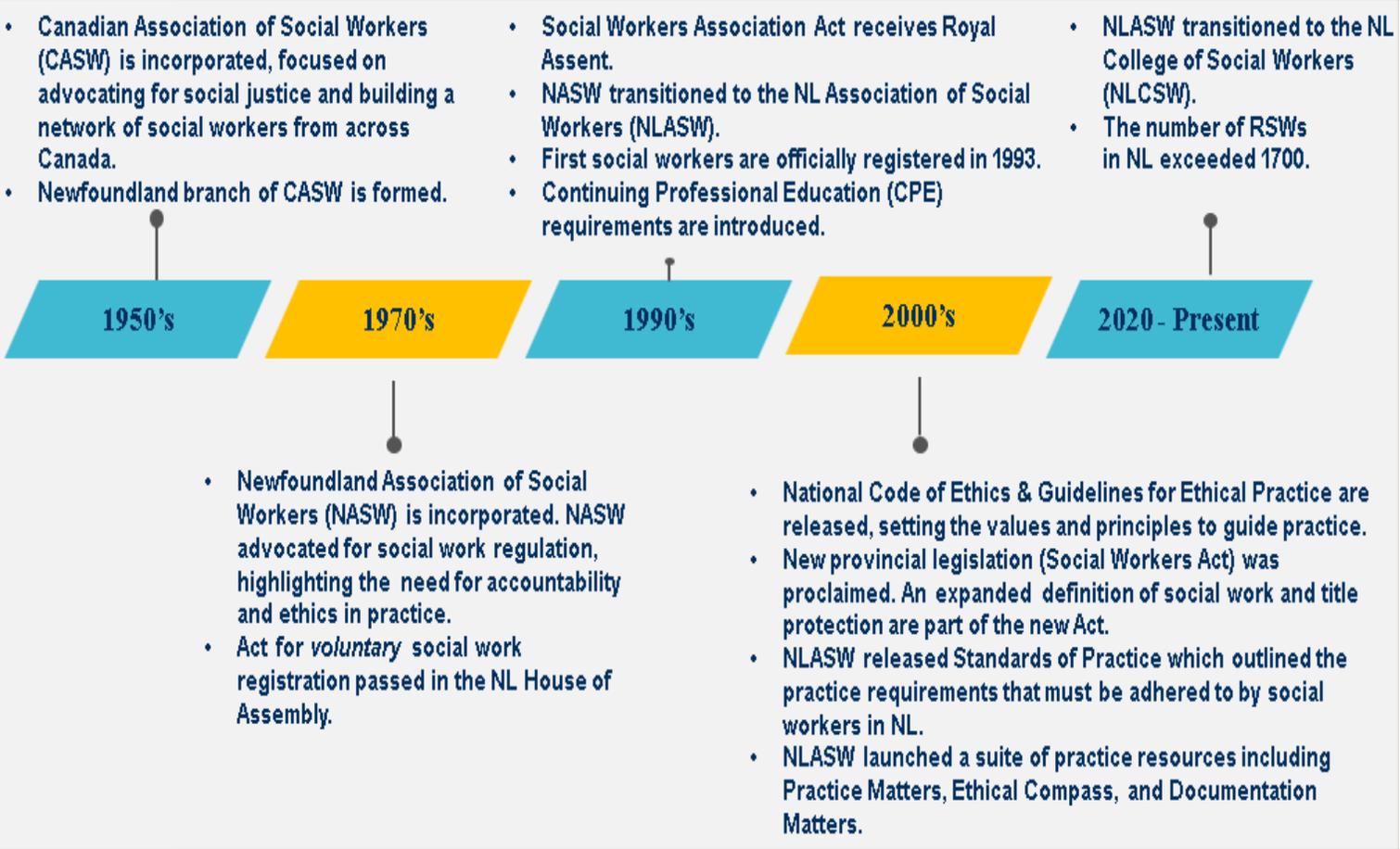
Lisa Crockwell
LL.M, MSW, RSW
NLCSW Executive Director/Registrar

Historical Milestones



Social workers who came together initially to form the legacy organizations of NLCSW, namely the Newfoundland branch of the Canadian Association of Social Workers and later the Newfoundland Association of Social Workers (NASW), had a vision - to ensure that social work was recognized through regulation, and they worked tirelessly to make it a reality.

Each of the milestones noted below were important stepping stones, bringing the social work profession in Newfoundland and Labrador to where it is today – one of the largest health professions in the province, with more than 1700 registered social workers practicing in diverse practice settings.





Spotlight on the Numbers

2022-23

Practice Resources:

- **12** New Releases
- **6** Resources Updated

Continuing Professional Education (CPE):

- **19** Hours Provided
- Registration for CPE events
exceeded
4000

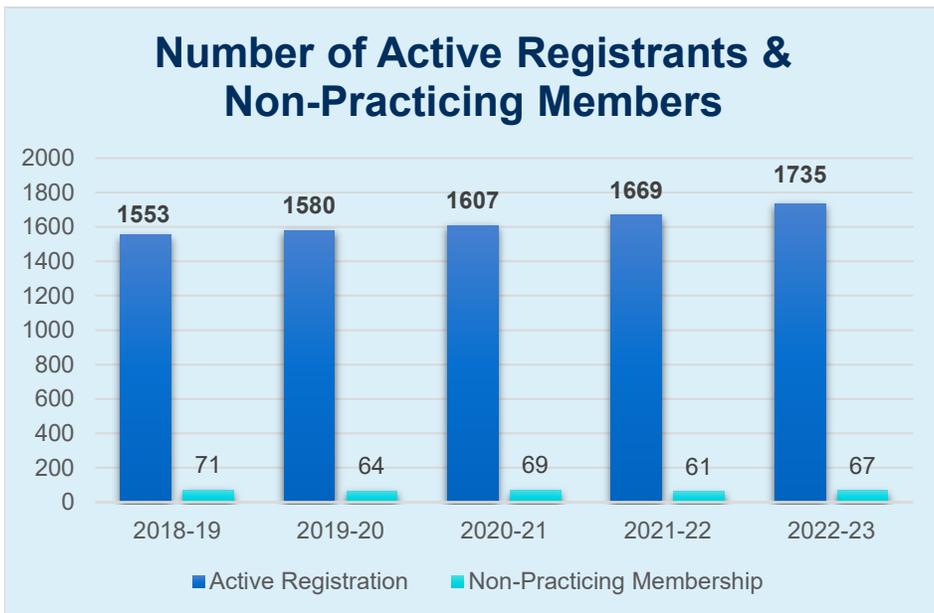
Ethical Consults Provided:

56

Social Media:

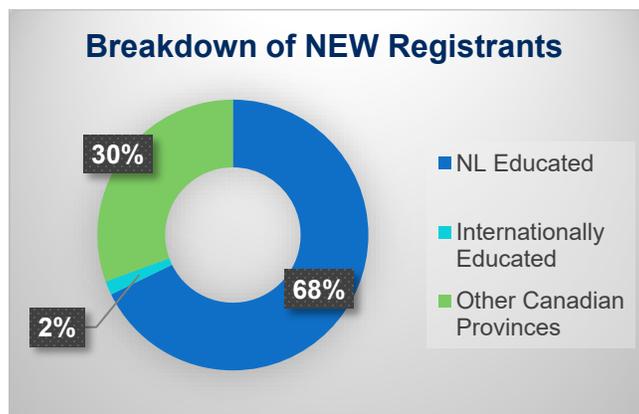
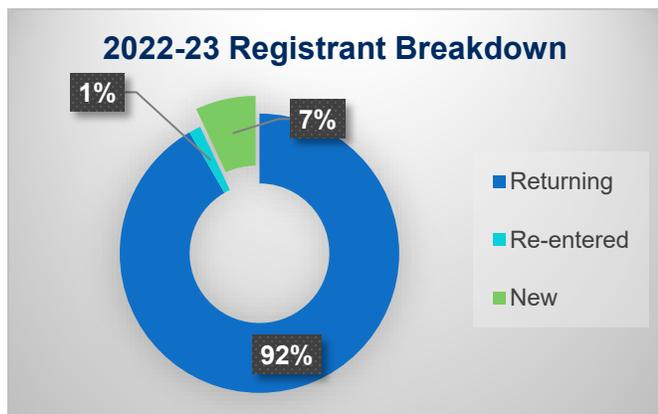
- Number of YouTube
Subscribers Grew by
34%; Over **13,000**
views
- **16%**
Growth in Twitter Followers

Spotlight on The Numbers



Registration Year	Net Growth in Registrants
2018-19	1.7%
2019-20	1.8%
2020-21	1.6%
2021-22	3.9%
2022-23	4.0%

Growth in the number of Registered Social Workers (RSWs) continued in 2022-23. This upward trend has been consistent since social work became a regulated profession in 1992.



In 2022-23, active licenses were predominately issued to RSWs renewing from the 2021-22 registration year (92%). A total of 7% of registrants were new and 1% re-entered the profession following a lapse. Of the new and re-entering registrants, re-entry to practice provisions applied to 6 individuals, requiring successful completion of the Association of Social Work Boards exam as a condition of active registration. A closer examination of the 121 new registrants revealed the majority received their social work education in NL (68%). Of the remaining new registrants, 30% were educated in another Canadian province while 2% were internationally educated.

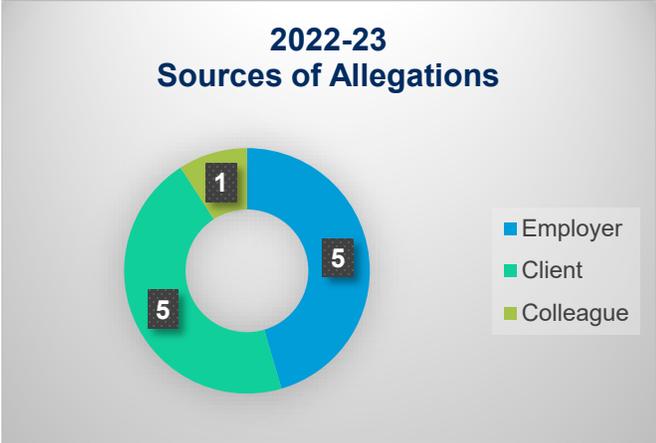
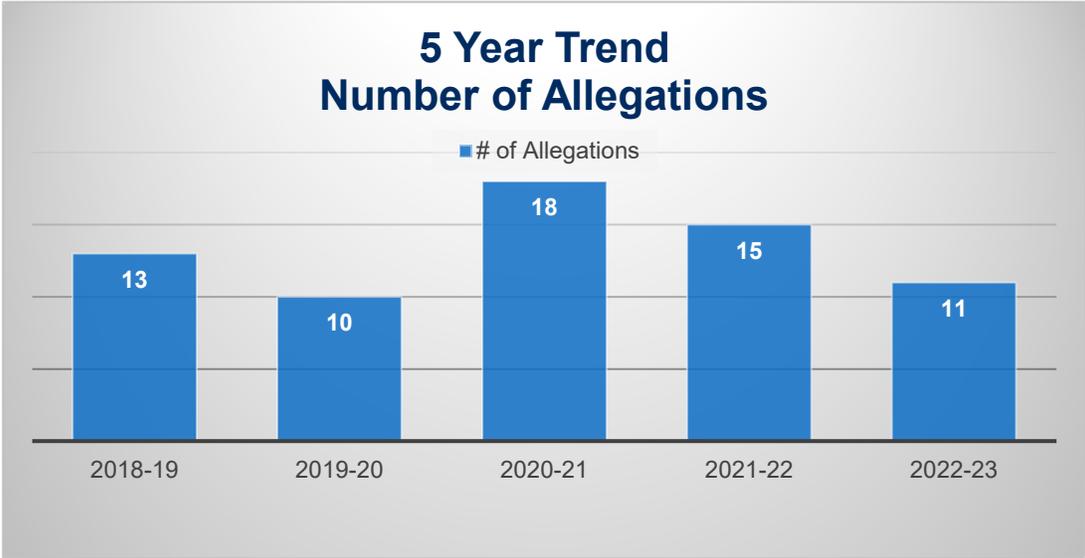
Professional Conduct Review (PCR)

NLCSW's PCR process is designed to provide clarity regarding professional obligations and responsibilities and to ensure social work clients have their right to skilled, ethical, and professional service affirmed. During 2022-23, NLCSW continued its ongoing evaluation of the PCR process while engaging primary stakeholders. Key activities included:

- Release of exit surveys for complainants and respondents involved in the PCR process. Survey releases were very positive with both parties agreeing that the information provided by NLCSW was helpful in understanding the process, information regarding the status of the allegation was communicated in a timely manner, and written correspondence was clear and easy to understand. Interactions with staff were also consistently identified as professional and respectful.
- Introduction of a navigation support service for complainants who are unable to complete the online allegation form due to disability or other circumstances. Information regarding this support service is detailed on [NLCSW's website](#).
- Development of an Alternative Dispute Resolution (ADR) process via a settlement agreement. This process provides another option for the disposition of allegations.
- Continuation of training and education sessions focused on various stages of the PCR process. NLCSW's Board, Disciplinary Panel, contract investigators and social work employers all reported value in the sessions and shared positive feedback.



Professional Conduct Review (PCR)



Allegation Outcome	Total
Dismissed	7
At Complaints Authorization Committee for Review	3
Investigation	1

Regulatory Leadership Highlights

- NLCSW's Private Practice Ad-hoc Committee proposed a model for clinical regulation in private practice. The model was informed by work completed in 2021-22 including a comprehensive survey with private practitioners and an extensive jurisdictional review. Refinements to the model proposed by the committee continued throughout 2022-23, following consultations with NLCSW's Registration and Quality Assurance Committees as well as the Board of Directors.
- NLCSW's [online social worker registry](#) was updated to provide users, including the public, social work employers, and registrants, with one location to confirm the registration and regulatory actions status of current registrants and non-practicing members.
- As part of a commitment to continuous quality improvement of the registration process, NLCSW's Registration Committee amended policies to clarify acceptance of documents in electronic form. Criminal record checks for out of country applicants were also aligned with the checks required by the federal government for immigration purposes.
- NLCSW continued to collaborate provincially, nationally, and internationally with other organizations to advance regulatory excellence. NLCSW continued to be actively involved with the Health Regulators Network of NL, Canadian Association of Social Workers (CASW), Canadian Council of Social Work Regulators (CCSWR), Association of Social Work Boards (ASWB), and International Federation of Social Work Regulators (IFSW).

Practice Excellence Highlights

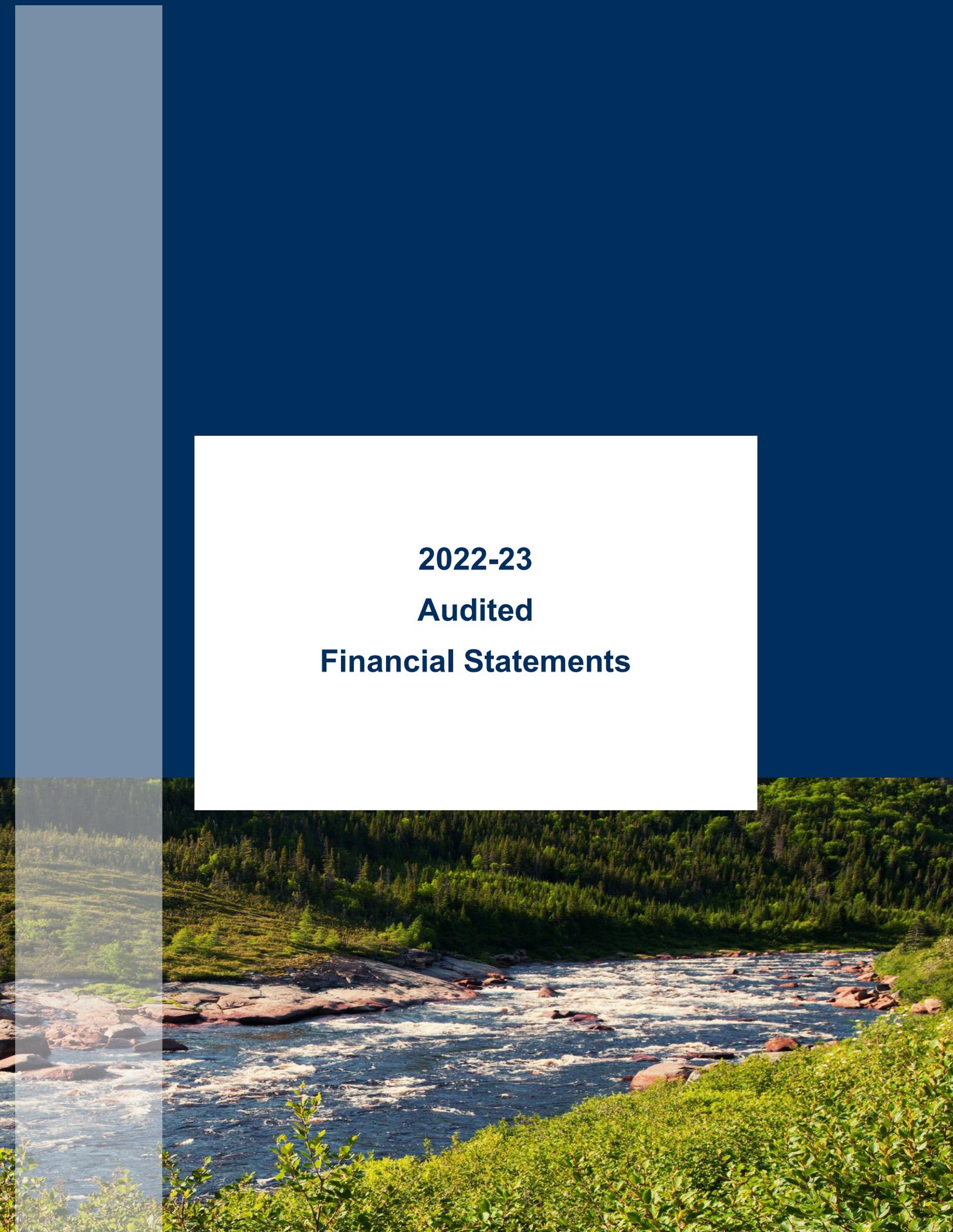
- As reported on page 6, NLCSW's commitment to the development of practice resources continued in 2022-23. A summary of new resources released during this time period can be accessed at [New Practice Resources | NLCSW](#).
- Supporting the continuing competency of social workers is one of the objectives detailed in [NLCSW's 2021-24 Strategic Plan](#). The CPE numbers outlined on page 6 of this report are a direct reflection of NLCSW's commitment to this objective. The funding increase approved by NLCSW's Board of Directors for the [Professional Development Fund](#) was another noteworthy highlight from 2022-23 which fell under this objective. The increase provides NLCSW's Continuing Education Fund Committee with the ability to provide funding to more applicants while also increasing the funds available to each applicant.

Practice Excellence Highlights

- [NLCSW's Showcasing Social Work Video Series](#) premiered in the spring of 2022. Stemming from the third objective under the goal of practice excellence, this series was designed to capture the expertise, diversity, and leadership that can be found in social work practice throughout NL.
- NLCSW provided written submissions as part of the consultation process for the [Provincial Pre-Budget, Minimum Wage Review, and Social and Economic Well-Being Plan](#). All submissions were grounded in [NLCSW's Social Determinants of Health Policy Framework](#).

Stakeholder Engagement Highlights

- Regular initiatives designed to promote an understanding of social work regulation and NLCSW's role continued in 2022-23. These included the release of regular electronic editions of the Employer Update, Student Update, as well as NLCSW's monthly update to registrants and non-practicing members. New initiatives introduced in 2021-22 were also continued. This included the release of 5 editions of the NLCSW series [Spotlight on Social Work Regulation](#). Focused communication designed to illustrate the linkage between NLCSW's strategic plan and the ongoing work of the organization was also an important initiative that continued. All communication released to date can be accessed on [NLCSW's website](#).
- As reported on page 6, analytical data provided by both YouTube and Twitter indicated continued growth in both NLCSW social media channels. This data is reviewed and reported as part of NLCSW's commitment to continually evaluate its communication strategies.
- The exit surveys for complainants detailed on page 8 as well as the updated public registry reported on page 9 were two noteworthy advancements as part of NLCSW's objective to enhance public engagement.
- The [Social Worker Workforce Model Report Newfoundland and Labrador](#) was released in May 2022. Led by the Department of Health and Community Services, this project brought together key stakeholders including NLCSW, the Regional Health Authorities, the Department of Children, Seniors and Social Development, Public Service Commission, public sector unions, and Memorial University School of Social Work. The result was a comprehensive workforce model for the profession, with modelling projecting continued growth for the profession into the foreseeable future.



2022-23
Audited
Financial Statements

**NEWFOUNDLAND AND LABRADOR
COLLEGE OF SOCIAL WORKERS
Financial Statements
For the Year Ended February 28, 2023**

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Anthony J. Smith

Chartered Professional Accountant

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1.

INDEPENDENT AUDITOR'S REPORT

**To the Members of the
Newfoundland and Labrador College of Social Workers:**

Opinion

I have audited the financial statements of the Newfoundland and Labrador College of Social Workers, which comprise the balance sheet as at February 28, 2023, and the statement of operating revenue and expenditure and changes in net assets and internally restricted reserves, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Newfoundland and Labrador College of Social Workers as at February 28, 2023, and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles for not-for-profit organizations.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian generally accepted accounting principles for private enterprises, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free of material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements are as a whole free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will 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.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for an opinion. The risk of not detecting a material misstatement from fraud is higher than the one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Newfoundland and Labrador College of Social Workers' internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Newfoundland and Labrador College of Social Workers' ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my audit opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Newfoundland and Labrador College of Social Workers to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Bay Roberts, Newfoundland and Labrador

May 5, 2023


Chartered Professional Accountant

**NEWFOUNDLAND AND LABRADOR
COLLEGE OF SOCIAL WORKERS**

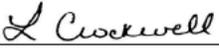
Balance Sheet

As at February 28, 2023

	2023	2022
Assets		
Current		
Cash	\$ 581,591	\$ 695,250
Investments	1,104,325	902,678
Prepaid expenses	16,187	4,976
	<u>1,702,103</u>	<u>1,602,904</u>
Capital Assets (Note 2)	199,077	188,729
Total Assets	\$ 1,901,180	\$ 1,791,633
Liabilities		
Current		
Accounts payable and accruals	\$ 81,734	\$ 76,928
Statutory payroll remittances	13,273	13,009
Prepaid registration fees	702,597	676,948
	<u>797,604</u>	<u>766,885</u>
Accrued Employee Severance (Note 3)	52,650	51,615
	<u>850,254</u>	<u>818,500</u>
Net Assets		
Unrestricted	295,688	276,696
Internally restricted reserves (Page 4)	755,238	696,437
	<u>1,050,926</u>	<u>973,133</u>
Total Liabilities and Net Assets	\$ 1,901,180	\$ 1,791,633

On Behalf of the Board:

 Chair

 Executive Director/Registrar

See accompanying notes to the financial statements

**NEWFOUNDLAND AND LABRADOR
COLLEGE OF SOCIAL WORKERS**

**Statement of Changes in Net Assets
For the Year Ended February 28, 2023**

			2023	2022
	Unrestricted Net Assets	Internally Restricted Reserves	Total	Total
Balance, beginning of year	\$ 276,696	\$ 696,437	\$ 973,133	\$ 957,169
Excess of revenue over (under) expenditure	93,184	(15,391)	77,793	15,964
Transfer for capital asset purchase	18,992	(18,992)	-	-
Allocations to reserves	(93,184)	93,184	-	-
Balance, end of year	<u>\$ 295,688</u>	<u>\$ 755,238</u>	<u>\$ 1,050,926</u>	<u>\$ 973,133</u>

**Statement of Changes in Internally Restricted Reserves
For the Year Ended February 28, 2023**

				2023	2022
	Disciplinary	Building	General Contingency	Total	Total
Balance, beginning of year	\$ 407,104	\$ 64,333	\$ 225,000	\$ 696,437	\$ 680,989
Revenues	7,087	-	-	7,087	2,000
Expenditures	(22,478)	(18,992)	-	(41,470)	(50,552)
Allocations to reserve from current year surplus	30,184	25,000	38,000	93,184	64,000
Balance, end of year	<u>\$ 421,897</u>	<u>\$ 70,341</u>	<u>\$ 263,000</u>	<u>\$ 755,238</u>	<u>\$ 696,437</u>

See accompanying notes to the financial statements

**NEWFOUNDLAND AND LABRADOR
COLLEGE OF SOCIAL WORKERS
Statement of Operating Revenue and Expenditure
For the Year Ended February 28, 2023**

	2023	2022
Revenue		
Registration fees	\$ 704,014	\$ 676,833
Investment income	25,038	5,992
Miscellaneous (Note 4)	22,700	10,690
	<u>751,752</u>	<u>693,515</u>
Expenditure		
Amortization	8,645	9,848
Consultant fees	1,200	4,404
Heat and light	3,561	3,680
Information technology maintenance	24,062	31,394
Insurance	6,653	6,378
Interest and bank charges	12,472	11,863
Legal fees	5,701	5,086
Maintenance	7,706	6,407
Memberships, licenses and fees	62,056	61,166
Miscellaneous	968	749
Municipal tax	9,899	9,520
Office supplies	5,227	3,282
Photocopying	485	541
Postage	2,099	2,633
Professional development and training	2,517	3,018
Professional fees	8,539	8,478
Salaries and employee benefits	472,016	449,911
Telephone	8,497	8,869
Travel and meetings	16,265	1,772
	<u>658,568</u>	<u>628,999</u>
Excess of revenue over expenditure for the year	\$ 93,184	\$ 64,516

See accompanying notes to the financial statements

**NEWFOUNDLAND AND LABRADOR
COLLEGE OF SOCIAL WORKERS
Cash Flow Statement
For the Year Ended February 28, 2023**

	2023	2022
Cash provided from (used in)		
Operating activities:		
Excess of revenue over expenditure for the year	\$ 93,184	\$ 64,516
Items not involving cash:		
Amortization	8,645	9,848
	<u>101,829</u>	<u>74,364</u>
Changes in non-cash working capital items:		
Prepaid expenses	(11,211)	(376)
Accounts payable and accruals	5,840	(4,216)
Statutory remittances payable	264	376
Prepaid registration fees	25,649	27,430
	<u>122,371</u>	<u>97,578</u>
Investing activities:		
Purchase of capital assets	(18,992)	(2,757)
(Increase) decrease in investments	(201,647)	(48,707)
	<u>(220,639)</u>	<u>(51,464)</u>
Financing activities:		
Discipline revenues credited to reserve funds	7,087	2,000
Discipline expenses charged to reserve funds	(22,478)	(50,552)
	<u>(15,391)</u>	<u>(48,552)</u>
Net increase (decrease) in cash and cash equivalents	(113,659)	(2,438)
Cash and cash equivalents, beginning of year	695,250	697,688
Cash and cash equivalents, end of year	<u>\$ 581,591</u>	<u>\$ 695,250</u>

See accompanying notes to the financial statements

**NEWFOUNDLAND AND LABRADOR
COLLEGE OF SOCIAL WORKERS
Notes to the Financial Statements
For the Year Ended February 28, 2023**

The Newfoundland and Labrador Association of Social Workers (NLASW) was created on September 1, 1993, with the proclamation of the *Social Workers Association Act* by the Legislature of the Province of Newfoundland and Labrador. New legislation governing the practice of social work was proclaimed on March 31, 2011. The new *Act Respecting the Practice of Social Work* (short title *Social Workers Act*) replaces the previous *Social Workers Association Act*. Effective September 30, 2020, amendments to the *Social Workers Act* resulted in a name change, from NLASW to the Newfoundland and Labrador College of Social Workers (NLCSW). The *Social Workers Act* continues to give the College authority to regulate the practice of social work in the province and to govern the profession in accordance with the legislation. The liability of the membership is limited. The College is a not-for-profit organization exempt from income tax by virtue of Subsection 149(1) of the *Income Tax Act* of Canada.

1. Significant Accounting Policies

Basis of presentation

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

Cash and cash equivalents

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

Capital assets

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

Financial instruments

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

Internally restricted reserves

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

**NEWFOUNDLAND AND LABRADOR
COLLEGE OF SOCIAL WORKERS**
Notes to the Financial Statements (Continued)
For the Year Ended February 28, 2023

1. Significant Accounting Policies (Continued)

Investments

Investments consist of guaranteed investment certificates issued by a Canadian financial institution with a maturity date less than one year and are recorded at cost plus accrued interest unless otherwise indicated. A certificate in the amount of \$20,000 is held by the financial institution as security for the College's corporate credit card.

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimated life of capital assets is the most significant item that involves the use of estimates.

Revenue recognition

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

2. Capital Assets

			2023	2022
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 125,500	\$ -	\$ 125,500	\$ 125,500
Building - 5%	127,409	70,500	56,909	40,912
Furniture and equipment - 20%	61,573	53,200	8,373	10,466
Computer hardware - 30%	89,650	81,355	8,295	11,851
	<u>\$ 404,132</u>	<u>\$ 205,055</u>	<u>\$ 199,077</u>	<u>\$ 188,729</u>

**NEWFOUNDLAND AND LABRADOR
COLLEGE OF SOCIAL WORKERS
Notes to the Financial Statements (Continued)
For the Year Ended February 28, 2023**

3. Accrued Employee Severance

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

4. Miscellaneous Revenue

	2023	2022
Advertising and promotion	\$ -	\$ 340
Application fees	6,950	5,500
Electronic practice fees	10,900	-
Late fees	3,200	3,450
Private practice fees	1,450	1,400
Sundry	200	-
	<u>\$ 22,700</u>	<u>\$ 10,690</u>

5. Financial Risk Management

The College is potentially exposed to various risks through its financial instruments. The Board of Directors has overall responsibility for the oversight of these risks and reviews the organization's policies on an ongoing basis to ensure that these risks are appropriately managed. As of February 28, 2023, all relevant sources of risk exposure are considered negligible.

