

NLOTB

Newfoundland & Labrador
Occupational Therapy Board

Annual Report

March 1, 2022 - February 28, 2023

The Newfoundland Labrador Occupational Therapy Board regulates the profession of occupational therapy in the province of Newfoundland and Labrador. The Board is responsible for setting conditions for entry to practice (licensure) and for monitoring members to ensure adherence to the laws, regulations and standards that govern practice.

Mission

To protect the public by ensuring and advancing safe, effective and ethical occupational therapy practice.

Values

The Newfoundland and Labrador Occupational Therapy Board is committed to demonstrating:

Accountability:

We are accountable to the public we serve.

Respect:

We respect both public and professional perspectives.

Trust:

We act with honesty and integrity.

Collaboration:

We value the opinions of the public, registrants and stakeholders.

Fairness:

We demonstrate impartiality in decisions to ensure fairness to the public and registrants.

Transparency:

We maintain an open and honest communication process.

Leadership:

We proactively regulate the profession and demonstrate best practice in regulation.

Land Acknowledgement

The Newfoundland and Labrador Occupational Therapy Board acknowledges that we live and work in the traditional territories of diverse Indigenous groups, and we acknowledge with respect the histories and cultures of the Beothuk, Mi'kmaq, Innu and Inuit of this province.

Board of Directors

Maria Rotondi (2015), Chairperson

Patricia Moores (2014), Registrar

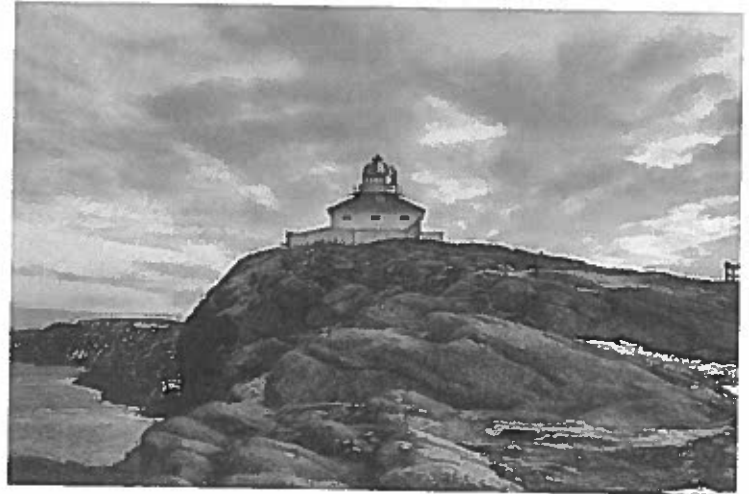
Courtney Hewitt (2019), Treasurer

Susan Penney (2018), Secretary

Sheri-Lynn Ash (2019), Member at Large

Allan Skanes, Public Representative (2023)

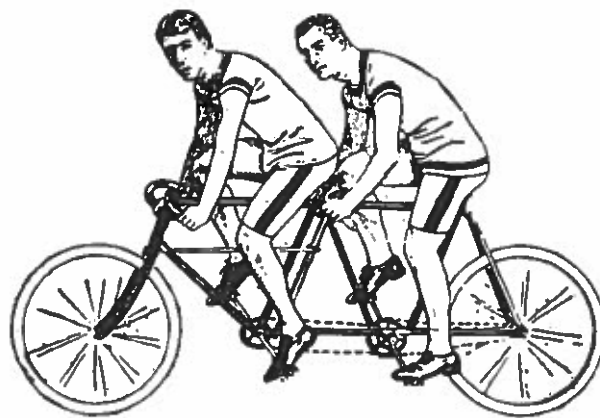
Brian Peach, Public Representative (2023)



Staff: Kim Doyle, Executive Director

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Message from Board Chair

After more than two years of being consumed by pandemic restrictions, the Board was able to return its focus back to 'normal' business processes during the 2022-23 licensing year.

The Board has done a tremendous job of sustaining its mandate of public protection and supporting safe practice throughout the pandemic, working diligently with the Health Regulators Network provincially, and nationally with the Association of Canadian Occupational Therapy Regulators (ACOTRO). Policies, guidelines, and standard operating procedures may have changed because of the pandemic, but we appreciate the valuable lessons learned through this experience. The Board will continue to use this knowledge to guide decisions for practices including virtual care and remote work practices going forward, for the safety of all providers and recipients of occupational therapy services in Newfoundland and Labrador.

The Newfoundland and Labrador Occupational Therapy Board (NLOTB) is comprised of a mix of elected occupational therapists and two members of the public who are appointed by government. The Board was challenged during this past year following the departure of our remaining public board member in January 2022. As a result of this delay, the Board was able to continue with basic operations, but many decisions were put on hold, along with the operations of the Complaints Authorization Committee, as these functions require input from a public representative as per our legislation. Ongoing advocacy and communication with the government was required and two public representatives were appointed in February 2023. At this time, the Board is extremely pleased to introduce Allan Skanes and Brian Peach as the two new public representatives who have joined the Board of Directors.

As the functions of the Board continue to grow and develop, the expectations of the Board members are expanding beyond the existing capacity of the existing members. As a result, the Board added a Member at Large position. This additional position permits for greater spread of responsibility relating to committee governance and time commitments, in turn, allowing for increased work particularly in the areas of Continuing Competency and Board Governance.

In September 2022, the Board created a Governance Committee for NLOTB. This committee provides support to the Board of Directors and the Executive Committee in developing and maintaining governing documents, bylaws, terms of reference and policies and procedures. To date, this committee has served to be highly beneficial in updating outstanding and outdated documents, as well as identifying Board processes that require the development of new policies.

I would also like to take this opportunity to recognize and thank the outgoing Registrar, Patti Moores who is finishing her third term or ninth year on the Board. She has been an integral member of the Board in her roles as both Member at Large and Registrar. Patti has been tireless in her commitment to the regulation of Occupational Therapy practice in Newfoundland and Labrador, serving as Chair on several committees including the Registration Committee and the newly developed Governance Committee. Patti, your voice, and wealth of knowledge will be missed around the Board table. Your insight and methodical approach have been beneficial to all the members of NLOTB over the last nine years. Thank you!!

Additionally, I would like to extend a note of appreciation to the entire Board and members of NLOTB committees for their work, much of which is done behind the scenes and can often go unnoticed by those not directly involved. Finally, the Board would like to acknowledge the work of the Executive Director, Kim Doyle. Kim is the backbone of NLOTB and maintains momentum of the operational work and represents NLOTB on numerous committees including the Association of Canadian Occupational Therapy Regulators (ACOTRO), currently as Vice President.

As a Board, we welcome and appreciate feedback or discussion from the membership on any activities of the Board.

Maria Rotondi, NLOTB Chairperson

Executive Director's Report

This reporting period covers the time span between March 1, 2022 and Feb 28, 2023 where we transitioned to life following the pandemic. The business of the Board, including licensing, member support, complaints review, website and database management and development of policies and guiding documents, were completed in a fiscally prudent manner.

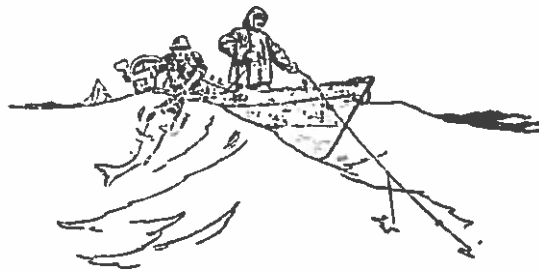
We were very pleased to join other OT regulatory organizations across the country in adopting the Competencies for Occupational Therapists in Canada on April 25, 2022. The competencies clearly articulates culture, equity and justice as a competency for practice and supports the delivery of consistent, high quality occupational therapy services. As a regulatory organization, we need to reflect on our own processes and how we can integrate cultural safety into our practices. A national e-learning module, designed to facilitate review and learning with the competency document, was completed by all registrants as a requirement for renewal.

Over the last couple of years, we have seen a significant uptake of virtual practice by occupational therapists both within NL and across jurisdictions. With this change occurring, occupational therapy regulatory processes also evolved, including revisions to registration requirements for the provision of virtual care. Collaboration regionally and nationally is strong with the growing partnership on many regulatory projects.

A large part of my role as Executive Director is to represent NLOTB with ACOTRO. I was elected Vice President of ACOTRO in early 2021 for a 2 year term and re-elected for a second term in May 2023. The ACOTRO Annual Report highlights the many efforts of ACOTRO including the maintenance of the Labour Mobility Support Agreement, oversight of the National Occupational Therapy Certification Exam, administration of the Substantial Equivalency Assessment System (SEAS) for internationally educated OT's, to name a few. The link for the 2022 ACOTRO Annual Report will be circulated when available.

I look forward to the ongoing work in 2022-2023 as we work to uphold the values of the organization while protecting the public interest by ensuring and advancing safe, effective and ethical occupational therapy practice.

Kim Doyle, Executive Director



Registrar's Report

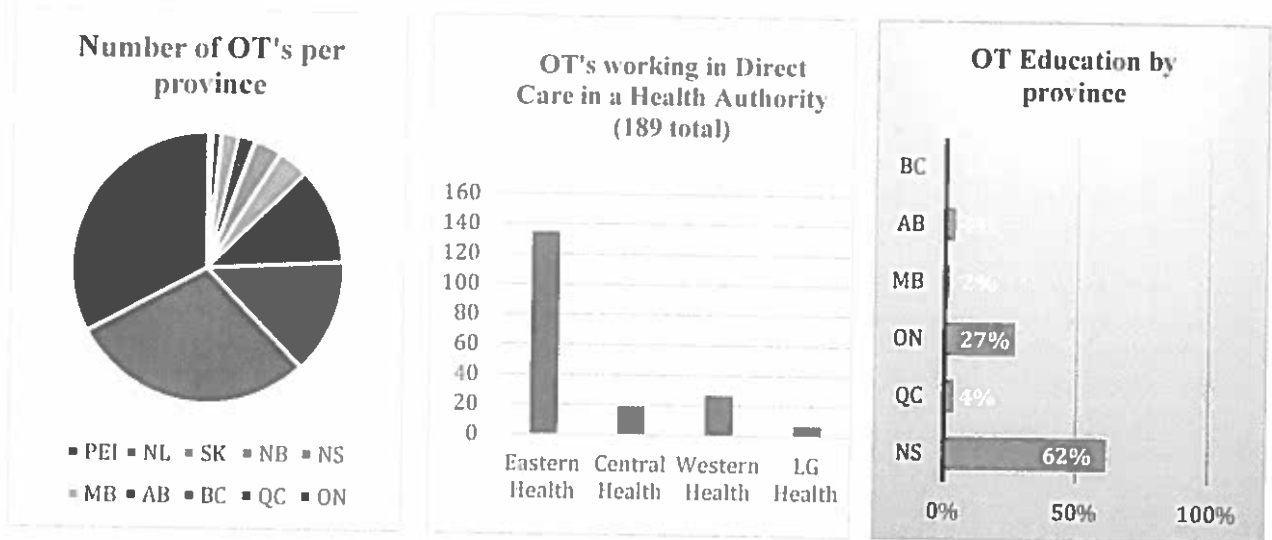
The role of the Registrar of NLOTB, supported by the Registration Committee and the Executive Director, is to provide oversight for license registration, renewals, and re-entry to practice. Along with these regular registration functions, the Committee continues to focus on updating registration policies and procedures. We also are implementing a sustainability plan to minimize the impact of Board membership changes in the upcoming licensing year. Congratulations to Sherri Lynn Ash who will be taking on the Registrar role following the AGM.

For this registration period, March 1, 2022 – Feb 28, 2023, 250 licenses were issued (highest number to date): 229 renewals, 6 reinstatements and 16 new licenses. The new licenses included 6 new Canadian educated (Dalhousie, University of Manitoba and Queen's), 2 internationally educated and 8 transfers from other Canadian jurisdictions. One renewal was denied due to lack of currency hours.

NLOTB submits registration data to the Canadian Institute for Health Information (CIHI) on an annual basis. Here is a sampling of registration data available for NLOTB based on stats captures on October 1, 2021. In 2021 there were 20,067 OTs licensed to practice in Canada, an increase of 3.9% compared with 2020. The majority of OTs (95%) were employed at the time for registration and more than three quarters

(82%) worked in direct patient care. There was a decline in the number of OTs employed in long term care setting (.4%) compared with 2020. While the number of OTs employed in hospitals and community health care settings increased (3%-4%, respectively), other places of work, such as post-secondary education institutions and industry, saw the largest increase in the number of OTs employer in these settings (12%).

The following statistics are for 2021 in NL



In closing, the Registration Committee remains committed to supporting registration and policy development for the 2023/24 licensing year. Sincere thanks to our dedicated Committee members for their behind-the-scenes support and commitment to protecting the public interest. And special thanks are extended to Patricia Grainger whose term with the Registration Committee expired in January 2022. Tish's thoughtful and knowledgeable contributions were extensive and much appreciated.

Registration Committee Members 2022-2023:

Patricia Moores: Chair

Susan Penney: NLOTB Member

Andrea Pittman: NLOTB Member

Jennifer Bouzane: NLOTB Member

Ashley Walsh, NLOTB Member

Patricia Grainger: NLOTB Public (term expired, Jan 2022)

Kim Doyle: Executive Director

Patricia Moores, Registrar



Professional Conduct

Under its public protection mandate, the Board must investigate concerns raised about a registrant's conduct or competence. Concerns related to the conduct or competence of an occupational therapist or an occupational therapy intervention, may be brought forward by a client/patient or their families, from employers/colleagues of occupational therapists or from the Registrar of the Board.

Under the Occupational Therapy Act (2009) all allegations (complaints/concerns) are received and reviewed by the Chairperson or designate and if not resolved during the initial review are referred on to the Complaints Authorization Committee (CAC) where an investigation will be completed. The CAC may dismiss the complaint, refer the matter for a hearing or take additional action including a caution, counsel or alternate dispute resolution.

NLOTB received one complaint in the 2022-2023 licensing year.

Continuing Competency

Continuing competency programs are designed to ensure registrants have the knowledge, skills, judgements and values required to provide quality service to the public.

NLOTB's current continuing competency program includes a self-administered professional portfolio, declaration of currency hours and learning modules. The Executive Director continues to collaborate with the College of OT's of Nova Scotia (COTNS) and the other Atlantic OT regulators, to develop a more fulsome continuing competency program that is sustainable for NLOTB. The goal nationally is for all continuing competency programs to have an evaluative component.

Treasurer's Report

On September 14, 2020 the Board approved a Financial Management Policy which outlined financial management strategies to be used by the Board to ensure effective financial management by the Executive Director and the Treasurer. This policy was revised and re-approved by the Board on May 18, 2023 to reflect recent changes. The Board adopts appropriate **risk management** principles and uses internal control measures to mitigate financial risks. The Board administers its financial accounts to ensure long-term **sustainability**. The Board is **accountable** to its members for efficient and effective use of its financial resources. The Board aims to be **transparent** with its financial interactions and, as such, provides its members with annual external audited financial reports. Finally, the Board aims to be **consistent** with its financial practices to support the above stated principles.

NLOTB continues to operate in a fiscally conservative and prudent manner. The annual audited financial statements for NLOTB year April 1, 2022 to March 31, 2023 were completed by *Noseworthy and Chapman Chartered Accountants* and are available on the NLOTB website for review prior to the AGM. The auditors provided the opinion that "the accompanying financial statements present fairly, in all material respects, the financial position of the organization as of March 31, 2023 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".

As can be seen from the statement of revenues and expenditures, the organization was up in revenue from last year approximately \$4,500. Our only sources of revenue are membership fees and interest. Our

expenditures were higher than the previous year, namely conference/travel and membership fees. The organization ended the year with a \$4,412 deficit.

Registration fees remained at \$360.00 for 2021-2022 and 2022-2023. A fee increase is anticipated for the next membership year due to inflationary impacts on NLOTB which have caused expenses to exceed revenues.

Courtney Hewitt, Treasurer

NL Occupational Therapy Board

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**NEWFOUNDLAND & LABRADOR
OCCUPATIONAL THERAPY BOARD**

Financial Statements

Year Ended March 31, 2023

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD

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Year Ended March 31, 2023

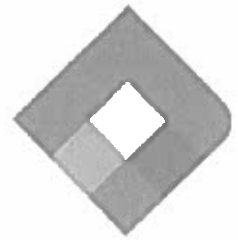
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NOSEWORTHY CHAPMAN

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INDEPENDENT AUDITOR'S REPORT

To the Members of Newfoundland & Labrador Occupational Therapy Board

Opinion

We have audited the financial statements of Newfoundland & Labrador Occupational Therapy Board (the organization), which comprise the statement of financial position as at March 31, 2023, 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 organization as at March 31, 2023, 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 organization 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 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 to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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:

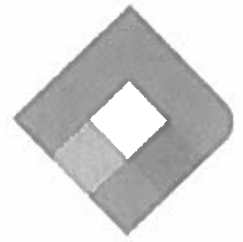
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Independent Auditor's Report to the Members of Newfoundland & Labrador Occupational Therapy Board (continued)

- 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 organization'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 organization'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 organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Noseworthy Chapman

Chartered Professional Accountants
St. John's, NL
May 18, 2023

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD

Statement of Financial Position

March 31, 2023

| | 2023 | 2022 |
|--------------------|-------------------|-------------------|
| ASSETS | | |
| CURRENT | | |
| Cash (Note 3) | \$ 323,522 | \$ 321,269 |
| Prepaid expenses | 3,958 | 2,265 |
| | \$ 327,480 | \$ 323,534 |
| LIABILITIES | | |
| CURRENT | | |
| Accounts payable | \$ 7,507 | \$ 4,714 |
| Deferred income | 112,987 | 107,422 |
| | 120,494 | 112,136 |
| NET ASSETS | | |
| General fund | 206,986 | 211,398 |
| | \$ 327,480 | \$ 323,534 |

ON BEHALF OF THE BOARD

Kim Doyle Director

Director

See notes to financial statements

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD

Statement of Revenues and Expenditures

Year Ended March 31, 2023

| | 2023 | 2022 |
|--|-------------------|------------------|
| REVENUES | | |
| Membership fees | \$ 114,823 | \$ 113,215 |
| Interest | 3,270 | 296 |
| | 118,093 | 113,511 |
| EXPENDITURES | | |
| Advertising | 170 | 500 |
| Bank charges | 55 | 16 |
| Conference and travel | 14,888 | 2,492 |
| Insurance | 5,496 | 5,072 |
| NLAOT | 27,205 | 26,595 |
| Office and administration | 2,300 | 2,571 |
| Professional fees | 3,450 | 2,827 |
| Registrar fees | 62,939 | 50,017 |
| Telephone | 1,085 | 1,050 |
| Website and database | 4,917 | 5,336 |
| | 122,505 | 96,476 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$ (4,412) | \$ 17,035 |

See notes to financial statements

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD

Statement of Changes in Net Assets

Year Ended March 31, 2023

| | 2023 | 2022 |
|--|-------------------|-------------------|
| NET ASSETS - BEGINNING OF YEAR | \$ 211,398 | \$ 194,363 |
| (DEFICIENCY) EXCESS OF REVENUES OVER EXPENDITURES | (4,412) | 17,035 |
| NET ASSETS - END OF YEAR | \$ 206,986 | \$ 211,398 |

See notes to financial statements

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD

Statement of Cash Flows

Year Ended March 31, 2023

| | 2023 | 2022 |
|------------------------------------|-------------------|-------------------|
| OPERATING ACTIVITIES | | |
| Cash receipts from operations | \$ 123,657 | \$ 115,558 |
| Cash paid to suppliers | (121,350) | (107,930) |
| Interest paid | (54) | (16) |
| INCREASE IN CASH | 2,253 | 7,612 |
| Cash - beginning of year | 321,269 | 313,657 |
| CASH - END OF YEAR (Note 3) | \$ 323,522 | \$ 321,269 |

See notes to financial statements

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD

Notes to Financial Statements

Year Ended March 31, 2023

1. DESCRIPTION OF BUSINESS

In Newfoundland and Labrador, the provincial legislature delegated the regulatory authority over Occupational Therapy to the Newfoundland & Labrador Occupational Therapy Board (the "Board"). Regulation is aimed at preventing harm to the public by setting compulsory rules of conduct and standards of practice within the profession.

The objectives of the Board are to set conditions for entry into the profession and to monitor members to ensure adherence to the laws, regulations and standards that govern practice.

The Board is a not-for-profit organization and, as such, is exempt from income tax.

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 (ASNPO).

Cash

Cash includes balances with financial institutions, including guaranteed investment certificates maturing within one year.

Capital assets

Capital assets are recorded as expenses in the year they are acquired.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Revenue recognition

Revenue from membership fees is recognized in the year to which they relate. Membership fees received in advance of the related membership year are recorded as deferred income in the year received.

Interest income is recognized on the accrual basis as earned.

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.

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD
Notes to Financial Statements
Year Ended March 31, 2023

3. CASH

| | 2023 | 2022 |
|------------------------------------|-------------------|-------------------|
| Bank account | \$ 155,478 | \$ 206,072 |
| Guaranteed investment certificates | 168,044 | 115,197 |
| | \$ 323,522 | \$ 321,269 |

4. CAPITAL ASSETS

During the year the Board incurred expenditures related to a new database and website in the amount of \$4,399 (2022 - \$5,336) which have been expensed.