

# COLLEGE OF LICENSED PRACTICAL NURSES OF NEWFOUNDLAND AND LABRADOR



Annual Report 2018-2019



COLLEGE OF  
LICENSED PRACTICAL NURSES  
OF NEWFOUNDLAND AND LABRADOR  
LPNS - A PRACTICAL APPROACH TO QUALITY CARE

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## Annual General Meeting

Date .....	July 4th, 2019
Time .....	1400 hrs.
Location .....	CLPNNL, 209 Blackmarsh Road, St. John's, NL

## Annual General Meeting Agenda

- Call to Order
- Approval of Minutes of 2018 Annual General Meeting
- Presentation of the Annual Report for 2018-19
- Bylaw Amendment
- Approval of Auditor's Report for 2018-19
- Appointment of Auditor for 2019-2020
- Presentation of Awards
- Adjournment

*Licensed Practical Nurses – A Practical Approach to Quality Care*



COLLEGE OF  
LICENSED PRACTICAL NURSES  
OF NEWFOUNDLAND AND LABRADOR  
LENS - A PRACTICAL APPROACH TO QUALITY CARE

## INTRODUCTION

The College of Licensed Practical Nurses of Newfoundland and Labrador (CLPNNL) has the legislated responsibility, in accordance with the *Licensed Practical Nurses Act (2005)*, to regulate the practice of Licensed Practical Nurses (LPNs) in Newfoundland and Labrador. The mission of CLPNNL is to protect the public by actively promoting safe, competent, and ethical nursing care.

The CLPNNL is governed by a board that consists of six elected LPNs, three consumer representatives appointed by the Minister of Health and Community Services and one representative appointed by the Centre for Nursing Studies (the parent institution designated by the CLPNNL for practical nursing education in the Province). The CLPNNL is funded through annual licensure renewal, examination, and other regulatory fees.

The CLPNNL regulates the profession of Practical Nursing and ensures protection of the public by setting the entry-to-practice requirements; approving practical nurse education programs; licensing LPNs; establishing and enforcing standards of practice and a code of ethics; and, conducting professional conduct reviews. Under provincial regulation, persons who provide professional services to the public as a LPN must qualify and be licensed with the CLPNNL.

The CLPNNL ensures LPNs have the necessary knowledge, skills, and judgement required to provide holistic nursing care to a diverse clientele in a variety of settings. The CLPNNL develops policies, interpretive documents and practice guidelines to provide direction to LPNs and to support their practice. CLPNNL investigates all written allegations against LPNs, ensuring the discipline process as outlined in the *Licensed Practical Nurses' Act and Regulations* is followed in the interest of the public.



### About the Practical Nursing Profession

LPNs in Newfoundland and Labrador are autonomous practitioners practicing in collaborative relationships with other care providers and working within the scope of practice of the LPN profession as defined by the CLPNNL. LPNs use the nursing process to provide care for clients with varying degrees of complexity and in a variety of practice settings, including acute care, ambulatory care, long term care, community and public health, education, and occupational health and safety.

LPNs are authorized to make care decisions independently with clients with established plans of care and where outcomes are predictable. The level of a LPN's independence in their practice varies in relation to the needs of the client, the LPN's individual capacity or competence, and the supports and resources in the practice environment. When a client's needs or outcomes become variable and less predictable, LPNs work in consultation with other care providers to make care decisions. When caring for a client

whose needs or outcomes are rapidly changing, unpredictable or are no longer readily anticipated, LPNs practice with the guidance or direction of an appropriate care provider, as outlined in the Licensed Practical Nurses Act (2005). LPNs are accountable professionals who know when, how, and with whom they should consult or seek guidance and direction.

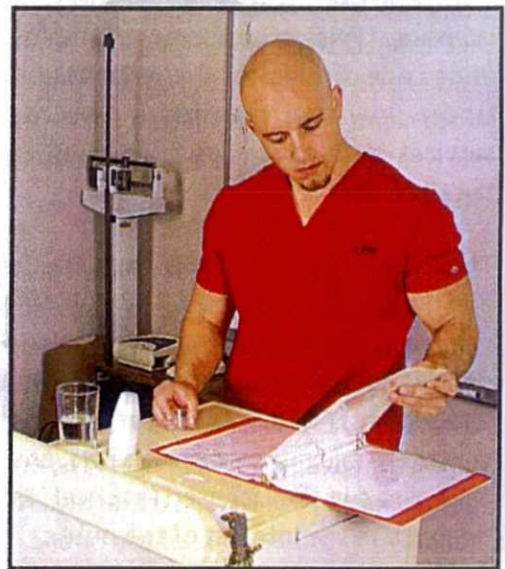
## **REPORT OF THE CHAIRPERSON AND CHIEF EXECUTIVE OFFICER/REGISTRAR**

We are pleased to present the annual report of the College of Licensed Practical Nurses of Newfoundland and Labrador (CLPNNL) for the period of April 1, 2018 – March 31, 2019.

This Annual Report highlights the commitment of the CLPNNL towards achieving its mission to regulate and lead the profession in a manner that protects and serves the public through excellence in practical nursing. The vision of CLPNNL is excellence in regulating practical nursing resulting in a professional environment where LPNs are respected and valued as integral members of the nursing team and provide quality health care services in Newfoundland and Labrador.

The licensure year 2018-19 was another busy year for the CLPNNL, under the leadership of the Board and the Chief Executive Officer/Registrar, Wanda Wadman. This report highlights some of the activities of the past year. The Board of the CLPNNL remains committed to the mandate, mission, vision and values of the organization. It works in collaboration with government, educational facilities, employers, LPNs and other key stakeholders in focusing on initiatives leading to excellence in the regulation of LPNs in Newfoundland and Labrador.

The CLPNNL is entrusted with an immense responsibility in the regulation of 2570 LPNs. The CLPNNL's role of ensuring safe, competent and quality care is supported by the authority established in legislation, by-laws and Board and operational policies. Guarding the public interest is a privilege granted by government to the profession.



This Annual Report highlights activities toward meeting the goals and objectives of the Strategic Plan. The report outlines how the CLPNNL is “living its mission and vision”.

### **Overview of LPN Demographics 2018-2019**

There were 2570 LPNs registered with CLPNNL at the end of the 2018-19 licensure year. The number of registrants fluctuates throughout the year as LPNs leave and/or return to the province, retire, or choose not to renew their licence. Also influencing registration numbers is the influx of 150-200 students applying for temporary licensure each December.

Figure 1 outlines the age distribution of LPNs in Newfoundland and Labrador. Fifteen percent (15%) of registrants at the end of the 2018-19 licensure year (n=394) are age 55 and above, therefore may be nearing retirement age. Figure 2 identifies areas where LPNs practice.

Figure 1. Age distribution of 2018-19 registrants

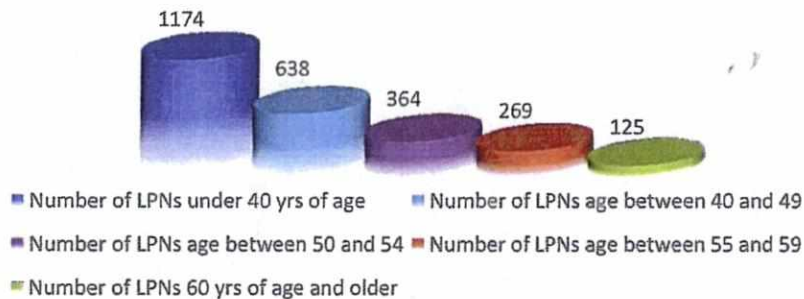
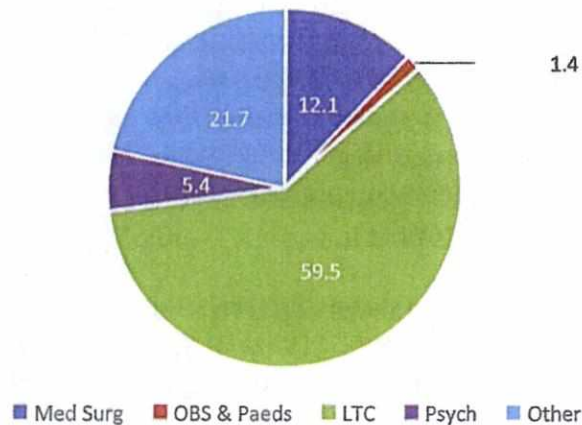


Figure 2. Percentage distribution of LPNs by primary area of responsibility



## Advancing our Strategic Priorities

### Strategic Plan 2018 – 2020

In November 2017, the CLPNNL reviewed its strategic plan and identified the College’s new strategic priorities and goals to map its actions to the end of 2020. With the ongoing work towards fulfilling these goals, the CLPNNL remains committed to the mandate, mission, vision and values of our organization.



<b>Mandate</b>	<i>Promote safety and protection of the public through the provision of safe, competent, and ethical nursing care.</i>										
<b>Mission</b>	<i>Protect the public by actively promoting safe, competent, and ethical nursing care.</i>										
<b>Vision</b>	<i>Excellence in regulating licensed practical nurses.</i>										
<b>Values</b>	<table> <tr> <td><i>Collaboration</i></td> <td><i>partner with others to protect the public.</i></td> </tr> <tr> <td><i>Excellence</i></td> <td><i>commit to the highest standard of nursing care.</i></td> </tr> <tr> <td><i>Accountability</i></td> <td><i>be responsible for what we do and don't do.</i></td> </tr> <tr> <td><i>Fairness</i></td> <td><i>treat others with respect and without bias.</i></td> </tr> <tr> <td><i>Innovation</i></td> <td><i>create positive outcomes.</i></td> </tr> </table>	<i>Collaboration</i>	<i>partner with others to protect the public.</i>	<i>Excellence</i>	<i>commit to the highest standard of nursing care.</i>	<i>Accountability</i>	<i>be responsible for what we do and don't do.</i>	<i>Fairness</i>	<i>treat others with respect and without bias.</i>	<i>Innovation</i>	<i>create positive outcomes.</i>
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Building on the strengths of the College, the Board identified three strategic priorities for 2018 – 2020. The following is an outline of work the CLPNNL has undertaken to advance the strategic plan according to each priority:

**Priority 1. Support LPNs to grow into leadership roles**

Recognizing the value that LPNs will bring to the teaching team, and in support of the 2018-2020 strategic plan, the CLPNNL Board approved updated *Program Approval Standards for Faculty* as well as *Guidelines for Hiring LPNs and Diploma-prepared RNs as Instructors in PN Programs*. This aims to align the teaching composition in Newfoundland and Labrador with practical nursing education programs in other Canadian provinces.

CLPNNL held four day-long leadership workshops for LPNs this year; in Corner Brook, Carbonear and St. John's. In total, 120 LPNs attended. Participants indicated that the discussions and presentations (see Figure 3) held throughout the day will impact their practice in many ways: by increasing knowledge around LPNs' regulatory responsibilities; the role of the LPN as a leader; and the importance of quality communication to facilitate collaborative practice. Attendee evaluations indicated that talking about professional practice responsibilities is important in keeping mindful of one's accountabilities and priorities in practice. A series of 2-hour mini-workshops was held in the Eastern region where 41 LPNs took part in discussions around the importance of leadership in practice.





Figure 3. Workshop presentation topics



**Priority 2. Educate about the LPN identity (Role, competencies, education, scope of practice)**

CLPNNL collaborated with the Atlantic provinces’ LPN regulators to develop a learning module related to the Standards of Practice and Code of Ethics. This module is available on the CLPNNL website.

A review and refresh of the CLPNNL Competency Profile is underway. CLPNNL staff have been working with LPNs and other stakeholders throughout the year to update the scope of practice document which outlines the competencies approved for practice for LPNs in Newfoundland and Labrador. A September 2019 effective date is anticipated.

CLPNNL provided 11 presentations to both Practical Nursing students and Bachelor of Nursing students. In total 464 students were introduced to the LPN scope of practice and the importance of leadership and professionalism in LPN practice.

**Priority 3. Provide more education opportunities to support safe and competent care**

Throughout the year CLPNNL hosted 14 continuing education webinars on a variety of topics. Over 200 LPNs availed of these learning opportunities. Additionally, CLPNNL supported a collaborative health professional education event held in February entitled *Diversity and Inclusion: Fostering Cultural Competence in Practice*.

The CLPNNL was invited into the regional health authorities to provide 9 educational in-services throughout the year and approximately 115 RNs and LPNs attended these sessions.

The CLPNNL collaborated with the Association of Registered Nurses of Newfoundland and Labrador (ARNNL) to provide 15 education sessions related to scope of practice, collaboration and shared competencies, reaching over 450 RNs and LPNs.

Documents new or revised in 2018-19:

- Duty to Report
- Direction on the Role of LPNs in Administering and Distribution of Medical Cannabis (collaborative memo with the ARNNL)
- Medical Assistance in Dying
- Medication Management (collaborative document with ARNNL)

### **Program Approval for Practical Nursing Education**

The CLPNNL is responsible to approve entry-level education for practical nursing in NL. In 2017-18 a new process for the assessment and approval of PN education in this province was approved by CLPNNL Board. In 2018-19 all PN program delivery sites, including the Centre for Nursing Studies and the five campuses of the College of the North Atlantic that deliver the PN program, underwent the evaluation and assessment process. The process began with the submission of self-study reports in October 2018. Three consultants were hired by CLPNNL to form the assessment team that completed the program approval process. The team consisted of:

1. Judy Morrow, Team Leader
2. Ann Mann
3. Kay Barrington

On-site visits took place in March at the Centre for Nursing Studies and each of the five College of the North Atlantic campuses that deliver the PN education program. The program approval reports will be provided to the schools in the 2019-20 licensure year.

### **Online Licensure Process for LPNs**

In 2017-18, CLPNNL implemented a process for the licensure of LPNs in the province to transition from a paper-based process to an online annual licensure renewal process. This past year (2018-19) was the second time that members completed the online renewal process, with some updates from IT consultants Blue Communications. This process was aided by our administrative staff whose expertise was invaluable to the process.

### **CLPNNL Standing Committees**

CLPNNL standing committees provide recommendations, clarification and support to the Board in the planning, development and implementation of regulatory processes. The input and participation of LPNs, members of the public and other stakeholders are valuable and necessary components to achieve CLPNNL's mandate. The CLPNNL Board appreciates the dedication, hard work, and generosity of time that committee members contribute. Committee memberships can be found on page 16.

## Canadian Practical Nurse Registration Examination

CLPNNL, its Canadian counterparts and Yardstick Assessment Strategies Inc. (YAS), collaborate to develop the Canadian Practical Nurse Registration Examination (CPNRE). The exam contributes to public protection by ensuring that entry-level practical nurses possess the competencies required to practise safely and effectively. Regulatory bodies in Canada are responsible for ensuring that individuals applying for licensure meet an acceptable level of competence before they begin to practise. This level of competence is measured, in part, by the CPNRE. The exam is administered four times a year, in January, June, September and November/December.

CLPNNL worked with YAS to transition from a paper-based to a computer-based testing of the CPNRE with implementation in this province in January 2019. This now aligns with computer-based testing for all Canadian CPNRE candidates.

Newfoundland and Labrador graduates continue to score among the top in the country. Table 1 contains NL statistics as prepared by YAS for the period of April 1, 2018 to March 31, 2019:

*Table 1. YAS Statistics for NL: Licensure Year 2018-19*

Number of Candidates in Province	First Exam	Repeat Exam
Number Registered	183	8
Number Writing	182	8
Number Not Writing	1	0
Number Passing	173	8
Number Failing	9	0
Percent Passing	95%	100%

## Practical Nursing Education Program – Centre for Nursing Studies (CNS)

The Centre for Nursing Studies (CNS), in accordance with the *Licensed Practical Nurses Regulations (2011)*, has been designated by the CLPNNL as the parent institution for delivery of practical nursing education in the province. The CLPNNL grants approval to broker the Practical Nursing Program to various sites of the College of the North Atlantic (CNA) based on a human resource need which is identified in collaboration with employers. Students enter the sixteen-month, four-semester program in September of each year and graduate in December of the following year. The Practical Nursing Program in NL prepares graduates to care for clients across the lifespan in institutional and community-based settings within the approved scope of practice. Table 2 outlines the distribution of PN student enrollments at the six educational sites. Table 3 outlines the December 2018 graduates by educational site.

Table 2. PN student enrollment by site September 2018

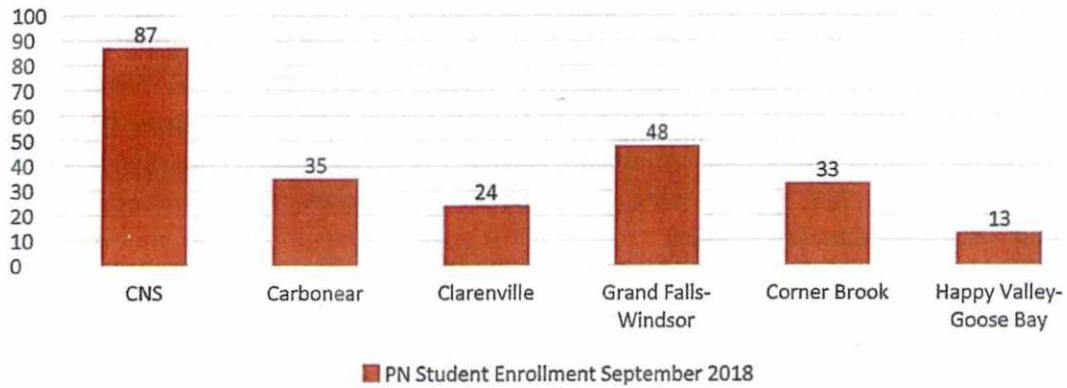
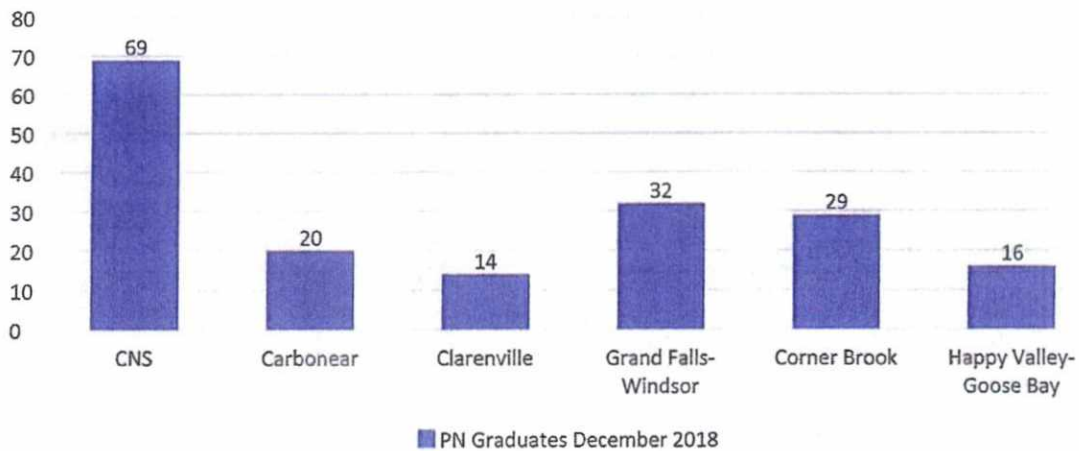


Table 3. PN graduates by site December 2018



### Labour Mobility

Canadian regulators for practical nursing in Canada continue to work with the federal and provincial governments to improve mobility of LPNs within Canada. The CLPNNL supports full mobility of LPNs and is working with other jurisdictions to enable labour mobility and to ensure compliance with the First Ministers Agreement on Internal Trade (AIT) while upholding our mandate for public protection. In 2018-19, 97 registrants requested that CLPNNL complete a verification of registration for practical nurse regulators in other provinces in Canada. This number was up from 70 verification requests in 2017-18 and 43 in 2016-17.

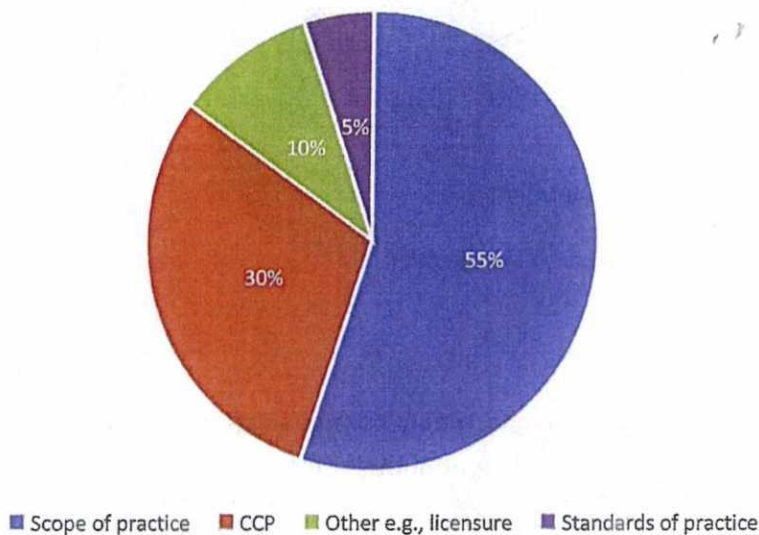
### Professional Practice Consultations

CLPNNL staff provide information and guidance to support licensed practical nurses in their current and/or emerging roles and competencies in all practice settings. Overall, CLPNNL received over 275 consults in the 2018-19 licensing year (see figure 4). The trend in practice consultations shows an increase in

the request for consultation early in the year and again toward the end of the year, when the CLPNNL Practice Consultant fields more inquiries related to the Continuing Competency Program (CCP). Most practice enquires are submitted through e-mail and follow-up often occurs via phone.

The Practice Consultant utilizes data on the types of practice enquiries to inform continuing educational offerings by CLPNNL. When appropriate, external presenters are engaged to provide the most up to date and best practice information for members. Figure 4 provides a breakdown of the types of inquiries fielded by the CLPNNL Practice Consultant in the 2018-19 licensure year.

Figure 4. Practice consults

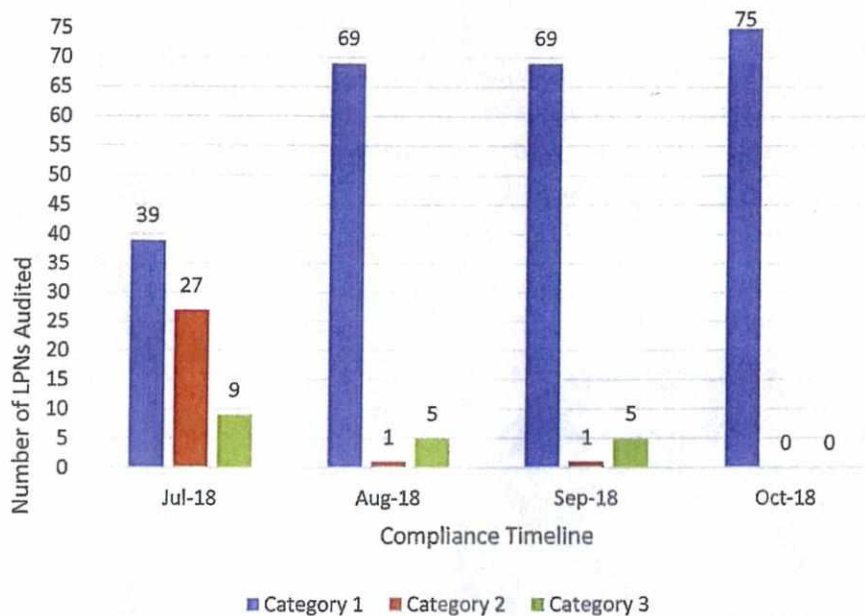


### Continuing Competency Program (CCP)

A CCP is a formal system of assessing the knowledge, skills and judgment of a professional practitioner which promotes safe, ethical and competent life-long nursing practice. LPNs are accountable for their own practice and actions and have a professional obligation to attain and maintain competence. Based on an annual self-assessment, LPNs develop a learning plan and carry out activities to meet their learning needs. On annual licensure renewal application, LPNs are required to declare their compliance with the CCP.

Table 4 illustrates the results of the 2018 CCP audit of the 2017-18 licensure year. Seventy-five LPNs were randomly selected for the audit. While 39 LPNs were fully compliant with the CCP requirements on submission of their documents, 36 LPNs required additional support to achieve compliance. Within 30 days, 30 of the 36 LPNs requiring additional support achieved compliance. Within the 90-day timeline, all 75 audited LPNs were deemed compliant with the CCP.

Table 4. Compliance timelines for submission of CCP documents



**Category 1:** documents provided verify compliance with CCP. No further action required.

**Category 2:** documents provided do not fully verify compliance with CCP. More information/clarification required. 30 days granted to comply.

**Category 3:** documents provided do not indicate compliance with CCP. 90 days granted to comply.

## Communication

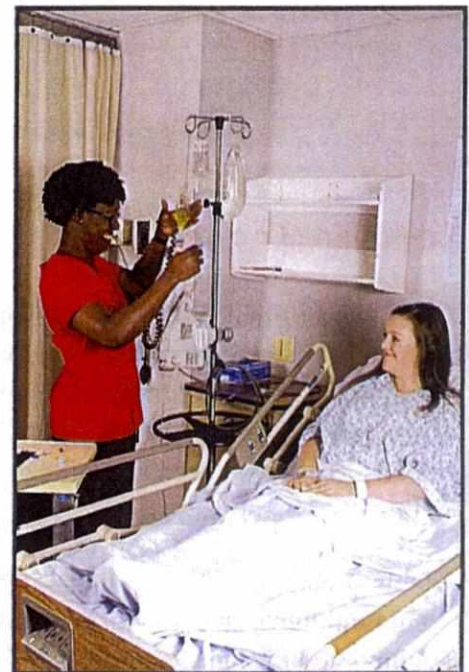
The CLPNNL is committed to consistent and timely communication with LPNs using weekly or bi-weekly email, continuous review and updating of website content, *PRACTICE* e-journal and timely posts to Facebook.

### PRACTICE Journal

The CLPNNL produces the *PRACTICE* journal three times annually. *PRACTICE* is circulated to LPNs and key stakeholders in the province. The feedback on this publication is very positive.

### Social Media

The CLPNNL is using social media to connect with LPNs and to provide information on educational opportunities and important regulatory information. 2018-19 saw an increase in traffic to the CLPNNL Facebook page. Increase in attendance at educational events and webinars has been noted since CLPNNL established its social media presence.

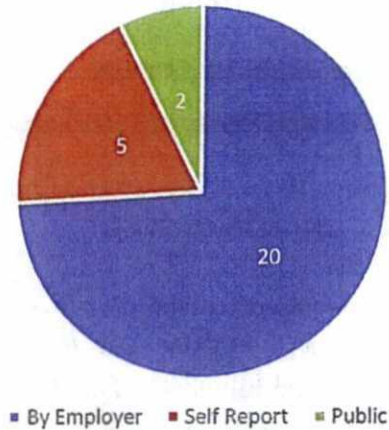


## Professional Conduct Review Process

The CLPNNL is committed to resolving allegations against LPNs based on the principles of procedural fairness, transparency and due diligence. Each allegation received by the CLPNNL, whether submitted by the public, an employer, or through self reporting (see Figure 5), is reviewed thoroughly to determine the

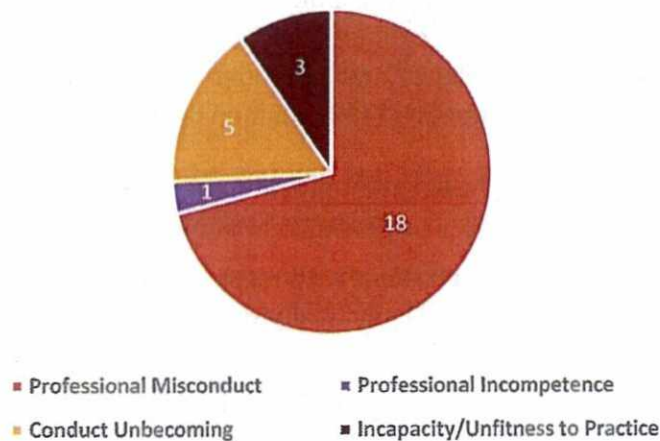
appropriate course of action. The *Licensed Practical Nurses Act (2005)* and *Regulations (2011)* set out the processes for addressing allegations to protect the public from incompetent or unethical practitioners. In 2018-19 there were allegations filed against one per cent (1%) of the membership of CLPNL. The number of allegations received in 2018-19 has more than doubled over 2017-18. There were 27 allegations of conduct deserving of sanction filed with the CLPNL against 25 LPNs during 2018-19.

Figure 5. Source of allegations submitted



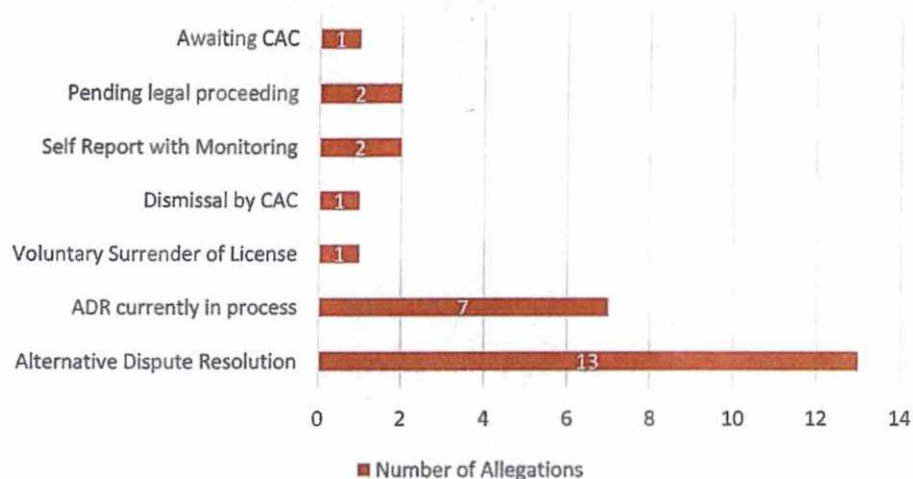
Allegations fall into one of four categories as defined in the LPN Act (2005) section 13(c). Figure 6 details the categories of allegations for 2018-19.

Figure 6. Categories of allegations



One available PCR process is alternate dispute resolution (ADR). When the CLPNL Registrar determines that there is evidence of conduct deserving of sanction, and if the Complainant and Respondent are agreeable, the Registrar may resolve the matter through ADR. As identified in Table 5, in 2018-19 ADR has been utilized to resolve 13 of 27 allegations.

Table 5. Disposition of allegations 2018-2019



In resolving allegations, LPNs are often required to take part in education sessions with the CLPNNL Practice Consultant. In 2018-19 the CLPNNL Practice Consultant conducted 16 discipline-related education sessions. The sessions all included a thorough review and discussion of the CLPNNL's Standards of Practice, Code of Ethics, and the importance of Self Regulation. Other topics, relevant to the alleged conduct, ranged from documentation and medication administration to discussions of the importance of the development of therapeutic nurse-client relationships and scope of practice.

## National Initiatives

### Canadian Council for Practical Nurse Regulators (CCPNR)

The CCPNR is a federation of provincial regulators responsible for the profession of practical nursing in Canada. The CCPNR provides a collective voice on matters affecting practical nurse regulation. The focus of CCPNR is promotion of regulatory excellence and continued harmonization of the LPN profession within member jurisdictions. The CCPNR supports the regulation of licensed practical nurses through:

- collaborating collectively, internally and externally with other provincial/territorial regulatory organizations to maintain and enhance professional relationships;
- supporting provincial/territorial organizations with regard to decision-making, resource allocation, and management issues, and individual provincial/territorial regulatory laws and resources;
- supporting processes that allow for accountability and responsibility for decisions and which recognize the individuality of the jurisdiction;
- promoting excellence in practical nursing regulation by demonstrating leadership, best practice, innovation and professional development.



### **National Nursing Assessment Service (NNAS)**

Established in 2012, the National Nursing Assessment Services (NNAS) is an organization of the 19 regulatory bodies and associations of registered nurses, licensed practical nurses and registered psychiatric nurses across Canada (excluding Quebec and the Territories). NNAS has created an assessment process for Internationally Educated Nurses (IENs) that is open, fair and consistent with benchmarks for national standards as set by each profession of nurses in this country.

Each regulatory authority makes the final decision to accept or refuse an applicant's request for licensure. CLPNNL received 16 advisory reports from NNAS for IENs who identified Newfoundland and Labrador as a jurisdiction of choice. Eleven applicants continued through the international credential assessment process to obtain eligibility for licensure with CLPNNL. Two applicants were successful in writing the



CPNRE and obtaining licensure with CLPNNL in 2018-19, while four other applicants are awaiting results of the CPNRE.

In an era of globalization and labor mobility, NNAS has put the nursing profession in Canada on the leading edge. These outcomes are the direct result of the hard work and collaboration between NNAS and its member regulatory bodies in developing the necessary structures and processes that comprise NNAS. The CLPNNL looks forward to building on this work with NNAS in the future.

### **National Council of State Boards of Nursing (NCSBN)**

The NCSBN is an independent, not-for-profit, United States-based organization through which boards of nursing act and provide counsel on matters of common interest and concern affecting public health, safety and welfare. As well as the United States nursing regulatory boards that are members of the NCSBN, twenty-four Canadian and international nursing regulatory boards, including the CLPNNL, also belong as associate members. This membership category is designed to provide a forum by which nursing regulatory bodies from around the globe can join NCSBN in a dialogue regarding issues of common concern as well as share information and knowledge in a multicultural exchange of thoughts and ideas.

### **Council on Licensure Enforcement and Regulations (CLEAR)**

CLPNNL is an associate member of CLEAR. CLEAR is an association of international organizations/agencies representing professional and occupational regulations that have as their mission to provide a forum for the improvement and understanding of regulation in order to enhance public protection.

CLEAR's purpose is to bring together the professional regulatory community for:

- exchange of information;
- education and training; and
- identification of best practice.

CLEAR provides an education training program for those involved with governance, professional conduct and regulation.

### **CLPNNL Involvement with Key Stakeholders**

The CLPNNL works extensively with stakeholders to protect the public through the promotion and delivery of efficient and ethical nursing care. We have productive and collaborative relationships with our partners, including:

- Centre for Nursing Studies (CNS)
- Yardstick Assessment Strategies Inc. (YAS)
- Canadian Council for Practical Nurse Regulators (CCPNR)
- Association of Registered Nurses of Newfoundland and Labrador (ARNNL)
- Newfoundland and Labrador Council of Health Professionals (NLCHP)
- Advisory Committee on Nursing Administration (ACNA)
- Canadian Institute for Health Information (CIHI)
- Canadian Network of Agencies for Regulation (CNAR)
- Health Professions Regulatory Network of NL
- National Nursing Assessment Service (NNAS)
- Chancellor Park Partnerships Advisory Council

### **Concluding Comments**

The CLPNNL is accountable for carrying out its activities in a manner that protects the public and serves the public interest. It is with much gratitude and appreciation that we acknowledge the contributions of the CLPNNL Board and committee members. We are grateful to the CLPNNL staff for their hard work and dedication to the organization. We also acknowledge the valued positive collaborative working relationships with LPNs, the Department of Health and Community Services, the Centre for Nursing Studies, the College of the North Atlantic, the Association of Registered Nurses of Newfoundland and Labrador, and employers. The CLPNNL looks forward to building on the accomplishments of the past year.

Jane Pardy, BSW, MBA, CMC  
Chairperson – Public Representative

Wanda Wadman, RN, MN  
Chief Executive Officer/Registrar

## CLPNNL Board and Standing Committees

### Board Members

Jane Pardy	Public Representative, Chairperson
Patricia Barrett	Public Representative
Sheila Fudge	Public Representative
Dawn Lanphear	Parent Institute Representative
Tanjit Kaur (until December 2018)	Licensed Practical Nurse - Zone 1
Kerrese Mitchell (beginning December 2018)	Licensed Practical Nurse - Zone 1
Susan Langin	Licensed Practical Nurse - Zone 1
Buffy Maloney	Licensed Practical Nurse - Zone 2
Christopher Janes	Licensed Practical Nurse - Zone 3
Aimee Pennell	Licensed Practical Nurse - Zone 4
Una Davis	Licensed Practical Nurse - Zone 5
Wanda Wadman	Chief Executive Officer/Registrar (non-voting member)

### Complaints Authorization Committee

Dawn Lanphear	Parent Institute Representative, Chair
Patricia Barrett	Public Representative, Vice-Chair
Christopher Janes	Licensed Practical Nurse
Una Davis	Licensed Practical Nurse
Susan Langin	Licensed Practical Nurse

### Education Committee

Mimajoan Saunders	Licensed Practical Nurse
Karen Rowsell	Licensed Practical Nurse
Chris Matthews	Licensed Practical Nurse
Scott Carroll	Licensed Practical Nurse
Elizabeth Crawford	Public Representative
Heather Hunt-Smith	Employer Representative (Eastern Health)
Gina Woodard	Employer Representative (Labrador Grenfell Health)
Liz Granville	Employer Representative (Central Health)
Denise English	Associate Director, Centre for Nursing Studies
Fran Abbott	Faculty Representative, Centre for Nursing Studies
Elizabeth Kendell	Faculty Representative, College of the North Atlantic
Dena Lake	CLPNNL Regulatory Officer
Wanda Wadman	Chief Executive Officer/Registrar

**Finance Committee**

Dawn Lanphear	Board Member
Dacia Wallace	Licensed Practical Nurse
Rod Hayward	Licensed Practical Nurse
Aimee Pennell	Board Member
Deborah Pantin	CLPNNL Administrative Officer (non-voting member)
Wanda Wadman	Chief Executive Officer/Registrar (non-voting member)

**Practice Committee**

Connie Winter	Licensed Practical Nurse
Christopher Janes	Licensed Practical Nurse
Melissa Colbourne	Licensed Practical Nurse
Kimberley Sheppard	Licensed Practical Nurse
Joanne Green	Licensed Practical Nurse
Dawn Warren	Licensed Practical Nurse
Beverly Smith	PN Program Representative - Rural
Tammy Coffey-Hickey	Employer Representative
Amanda Jennings	Employer Representative - Rural
Patricia Barrett	Board Representative
Jeanette Cronin	Centre for Nursing Studies
Wanda Squires	CLPNNL Practice Consultant
Siobhainn Lewis	CLPNNL Policy Consultant
Wanda Wadman	Chief Executive Officer/Registrar

**Discipline Panel**

Bernard Bromley	Public Representative (Government Appointed)
Gail Hogan	Public Representative (Government Appointed)
Donna Stone	Public Representative (Government Appointed)
Gerald Smith	Licensed Practical Nurse
Chris Matthews	Licensed Practical Nurse
Megan Edwards-Harris	Licensed Practical Nurse
Shawn Bursey	Licensed Practical Nurse
Lori Cooke	Licensed Practical Nurse
Sylvia Bennett	Licensed Practical Nurse
Shawna Hayley-Sharpe	Licensed Practical Nurse
Trista McGrath	Licensed Practical Nurse
Juliet Pottinger	Licensed Practical Nurse
Sabrina Baker	Licensed Practical Nurse

**CLPNNL Staff**



**Front Row (left to right)**

Glenda Hayward – Administrative Assistant  
Wanda Wadman – Chief Executive Officer/Registrar  
Dena Lake – Regulatory Officer

**Back Row (left to right)**

Wanda Squires – Practice Consultant  
Siobhainn Lewis – Policy Consultant  
Deborah Pantin – Administrative Officer

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**

**Financial Statements**

**Year Ended March 31, 2019**

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Index to Financial Statements

Year Ended March 31, 2019

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of College of Licensed Practical Nurses of NL

### *Opinion*

I have audited the financial statements of College of Licensed Practical Nurses of NL (the Organization), which comprise the statement of financial position as at March 31, 2019, 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 my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019, 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.

### *Basis for Opinion*

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

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

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

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

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

### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

*(continues)*

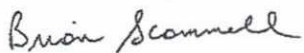


Independent Auditor's Report to the Members of College of Licensed Practical Nurses of NL *(continued)*

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

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

St. John's, NL  
June 25, 2019

  
Brian T. Scammell Professional Corporation  
Chartered Professional Accountant

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**  
**Statement of Financial Position**  
**March 31, 2019**

	2019	2018
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 228,455	\$ 164,684
Accounts receivable	18,279	3,508
Interest receivable	1,554	2,255
Prepaid expenses	21,995	13,792
	270,283	184,239
TERM DEPOSITS (Note 3)	850,000	950,000
CAPITAL ASSETS (Note 4)	1,535,786	1,593,355
	\$ 2,656,069	\$ 2,727,594
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 58,022	\$ 103,579
Membership fees received in advance (Note 7)	679,810	678,737
Accrued vacation pay	87,177	98,000
	825,009	880,316
ACCRUED SEVERANCE PAY	-	44,667
	825,009	924,983
NET ASSETS	1,831,060	1,802,611
	\$ 2,656,069	\$ 2,727,594

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**  
**Statement of Revenues and Expenditures**  
**Year Ended March 31, 2019**

	2019	2018
<b>REVENUES</b>		
Membership fees	\$ 735,976	\$ 740,473
Examinations	65,874	73,675
Other	21,270	18,723
Foreign credentials recognition program	13,500	16,200
Interest	11,331	10,052
	<u>847,951</u>	<u>859,123</u>
<b>EXPENDITURES</b>		
Salaries and benefits	447,041	441,642
Amortization	66,135	70,095
Travel and meetings	65,293	65,992
Examinations	40,892	45,623
Municipal taxes	29,202	29,049
Insurance	28,480	28,621
Special projects	27,292	7,190
Public relations	19,719	26,120
Office	18,202	15,690
Utilities	17,501	16,452
Interest and bank charges	13,719	11,434
IT support	13,558	13,078
Memberships	12,914	11,155
Repairs and maintenance	9,165	9,969
Miscellaneous	8,331	8,861
Seminars and workshops	7,575	2,893
Accounting and audit	5,401	5,685
Nursing week	3,366	8,441
Publications	3,200	-
Newsletter	1,550	1,940
Legal	1,275	875
	<u>839,811</u>	<u>820,805</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES FROM OPERATIONS</b>	8,140	38,318
Rental income	37,031	36,250
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<u>\$ 45,171</u>	<u>\$ 74,568</u>

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**

**Statement of Changes in Net Assets**

**Year Ended March 31, 2019**

	General Fund	Discipline Fund (Schedule 2)	Education Fund (Schedule 1)	Salary Surplus Fund	2019 Total	2018 Total
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 1,565,817	\$ 208,246	\$ 12,706	\$ 15,842	\$ 1,802,611	\$ 1,738,172
Excess of revenues over expenditures	45,171	-	-	-	45,171	74,568
Transfer to general fund	15,842	-	-	(15,842)	-	-
Expenditures during year	-	(14,222)	(2,500)	-	(16,722)	(10,129)
<b>NET ASSETS - END OF YEAR</b>	\$ 1,626,830	\$ 194,024	\$ 10,206	\$ -	\$ 1,831,060	\$ 1,802,611

## COLLEGE OF LICENSED PRACTICAL NURSES OF NL

## Statement of Cash Flows

Year Ended March 31, 2019

	2019	2018
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenditures	\$ 45,171	\$ 74,568
Item not affecting cash:		
Amortization of capital assets	66,135	70,095
	<u>111,306</u>	<u>144,663</u>
Changes in non-cash working capital:		
Accounts receivable	(14,771)	101
Interest receivable	701	1,055
Accounts payable and accrued liabilities	(45,557)	(9,372)
Deferred income	1,073	(21)
Prepaid expenses	(8,203)	9,378
Accrued vacation pay	(10,823)	(5,451)
	<u>(77,580)</u>	<u>(4,310)</u>
Cash flow from operating activities	<u>33,726</u>	<u>140,353</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(8,566)	(13,040)
Proceeds from redemption of term deposits	351,582	754,104
Purchase of term deposits	(251,582)	(854,104)
Cash flow from (used by) investing activities	<u>91,434</u>	<u>(113,040)</u>
<b>FINANCING ACTIVITIES</b>		
Change in discipline fund	(14,222)	(5,554)
Change in education fund	(2,500)	(4,575)
Accrued severance pay	(44,667)	2,351
Cash flow used by financing activities	<u>(61,389)</u>	<u>(7,778)</u>
<b>INCREASE IN CASH FLOW</b>	<b>63,771</b>	<b>19,535</b>
Cash - beginning of year	164,684	145,149
<b>CASH - END OF YEAR</b>	<b>\$ 228,455</b>	<b>\$ 164,684</b>
<b>CASH FLOWS SUPPLEMENTARY INFORMATION</b>		
Interest received	\$ 701	\$ -
Interest paid	\$ 13,719	\$ 11,434

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**

**Notes to Financial Statements**

**Year Ended March 31, 2019**

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**1. PURPOSE OF THE ORGANIZATION**

College of Licensed Practical Nurses of Newfoundland and Labrador ("CLPNNL", "College", or the "Organization") is a not-for-profit organization incorporated under the Licensed Practical Nurses Act of the Province of Newfoundland and Labrador, whose mandate is to regulate the practice of licensed practical nursing in Newfoundland and Labrador. The CLPNNL is exempt from income taxes under the Income Tax Act due to its not-for-profit nature.

**2. SIGNIFICANT ACCOUNTING POLICIES**

*Basis of presentation*

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

*Fund accounting*

College of Licensed Practical Nurses of NL follows the deferral method of accounting for contributions.

The General Fund accounts for the Organization's program delivery and administrative activities. This fund reports unrestricted resources.

The Discipline Fund reports only internally restricted resources that are to be used for discipline purposes.

The Education Fund reports only internally restricted resources for the continuing education for licensed practical nurses.

The Surplus Salary Fund was established internally to help fund unanticipated salary expenses such as sick leave coverage.

*Cash and short term investments*

Short-term debt securities purchased with maturity of three months or less to are classified as cash equivalents.

*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.

Financial assets measured at amortized cost include cash, accounts receivable, interest receivable and long term investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, membership fees received in advance, accrued vacation pay and accrued severance pay.

*(continues)*

## COLLEGE OF LICENSED PRACTICAL NURSES OF NL

## Notes to Financial Statements

Year Ended March 31, 2019

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

*Capital assets*

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Buildings	4%
Computer equipment	30%
Furniture and fixtures	20%

The Organization 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.

*Severance pay*

The liability for severance pay is recorded in the accounts for all employees who have vested right to receive such a payment. No provision for the ultimate severance pay liability is made in the accounts for any employee who has less than nine years of continual service.

*Vacation pay*

Accumulated vacation pay is accounted for on an accrual basis.

*Revenue recognition*

Revenues are recognized using the deferral basis of accounting whereby externally restricted contributions are deferred and recognized as revenue in the period which the related expenditure is incurred. Unrestricted contributions are recognized as revenue in the period received.

Membership fees are recognized as revenue proportionately over the fiscal period to which they relate.

Examination fees are recognized as revenue when the exam is held.

Interest is recognized as earned.

*Contributed services*

Volunteers contribute a significant amount of their time each year. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

*Use of accounting estimates*

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 financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates.

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**  
**Notes to Financial Statements**  
**Year Ended March 31, 2019**

**3. TERM DEPOSITS**

Term deposits

Term deposits, interest rate of 2.00% maturing on September 15, 2019.	\$ 250,000	\$ -
Term deposits, interest rates of 2.20%, maturing March 15, 2020	200,000	-
Term deposits, interest rate of 2.00% maturing on March 15, 2020	200,000	-
Term deposits, interest rate of 2.400% maturing on March 15, 2022	200,000	-
Term deposit, interest rate of 1.250%, matured July 3, 2018	-	100,000
Term deposits, interest rate of 1.50%, matured February 21, 2019	-	100,000
Term deposits, interest rate of 1.70%, matured February 21, 2019	-	300,000
Term deposits, interest rate of 1.30%, matured February 21, 2019	-	450,000
	<b>\$ 850,000</b>	<b>\$ 950,000</b>

**4. CAPITAL ASSETS**

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Buildings	\$ 1,488,510	\$ 238,703	\$ 1,249,807	\$ 1,301,883
Land	242,264	-	242,264	242,264
Furniture and fixtures	131,896	101,074	30,822	34,273
Computer equipment	46,585	35,992	10,593	9,825
Online registration	19,470	17,170	2,300	5,110
	<b>\$ 1,928,725</b>	<b>\$ 392,939</b>	<b>\$ 1,535,786</b>	<b>\$ 1,593,355</b>

**5. CREDIT FACILITY**

The Organization has a credit facility with Newfoundland and Labrador Credit Union Limited which includes an approved operating line that can be drawn upon to a maximum of \$350,000. This line of credit bears interest at 5.700% This line of credit is secured by real property and a general security agreement. At March 31, 2019, the amount owing, which is due on demand, was \$0.

**6. GOVERNMENT REMITTANCES PAYABLE OTHER THAN INCOME TAX**

Government remittances (other than income taxes) include, for example, federal and provincial sales taxes, payroll taxes, health taxes, and workers' safety insurance premiums. The following government remittances were included in accounts payable and accrued liabilities at year-end.

	2019
HST taxes payable	<b>36,272</b>



## COLLEGE OF LICENSED PRACTICAL NURSES OF NL

## Notes to Financial Statements

Year Ended March 31, 2019

## 7. MEMBERSHIP FEES RECEIVED IN ADVANCE

	2019	2018
Balance, April 1	\$ 678,737	\$ 678,758
Less amount recognized as revenue during the year	(678,737)	(678,758)
Plus amount received for the subsequent year	679,810	678,737
Balance, March 31	\$ 679,810	\$ 678,737

## 8. FINANCIAL INSTRUMENTS

The Organization is exposed to various risks through its financial instruments and monitors, evaluates and manages these risks. The following analysis provides information about the Organization's risk exposure and concentration as of March 31, 2019.

*(a) Credit risk*

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

*(b) Liquidity risk*

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its receipt of funds from its members and other related sources and accounts payable.

*(c) Market risk*

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Organization is mainly exposed to interest rate risk.

*(d) 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 Organization manages exposure through its normal operating and financing activities. The Organization is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**

**Education Fund**

*(Schedule I)*

**Year Ended March 31, 2019**

	2019	2018
<b>EXPENDITURES</b>		
EDF Scholarship	\$ -	\$ 2,600
EDF meeting expense	-	950
Award of Excellence	2,500	1,025
<b>EXCESS OF EXPENDITURES OVER REVENUE</b>	\$ (2,500)	\$ (4,575)

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**

**Statement of Internally Restricted Revenues and Expenditures - Discipline Fund**

*(Schedule 2)*

**Year Ended March 31, 2019**

	2019	2018
<b>EXPENDITURES</b>		
Discipline - Legal	\$ 8,160	\$ 3,412
Discipline - Travel	4,470	1,996
Discipline - Miscellaneous	1,592	146
<b>EXCESS OF EXPENDITURES OVER REVENUE</b>	\$ (14,222)	\$ (5,554)



COLLEGE OF  
LICENSED PRACTICAL NURSES  
OF NEWFOUNDLAND AND LABRADOR  
LPNS - A PRACTICAL APPROACH TO QUALITY CARE

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