

Hearing Aid Practitioners Board

Newfoundland and Labrador

*P. O. Box 29073
St. John's, NL
A1A 5B5*

Annual Report from June 2018 to June 2019

Purpose Statement:

The Hearing Aid Practitioners Board is a regulatory body that has been licensing HAP's in Newfoundland & Labrador since 1988. Our purpose is to safe guard the welfare of the public by verifying the competence of its members through a legislative program and a mandatory continuing education program. We set standards of professional integrity and practice, including relationships with clients, colleagues and the public.

Board Executive:

Members elected from and by hearing aid practitioners:

Joe Lynch – Chairman (out-going)

Lori Mercer – Registrar (out-going)

Jamie Loughlin – Secretary

Jason Gedge – Educational Coordinator

Dave King – Newly Elected

Michelle Ritchie – Newly Elected

Members appointed by the Minister, who are not hearing aid practitioners:

Matthew Rowe

Vacant

Hearing Aid Practitioners Board

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Message from the Chairman:

June 2018 to June 2019 was a routine year for our board. We held several meetings including our AGM. The three-year term of two board members, Lori Mercer and I have concluded and we will not be seeking reappointment. During our A.G.M. held on Thursday, June 27 an election was held and Dave King and Michelle Ritchie were elected to replace us. The new board will be meeting in August to name a new Chairman, Registrar, Treasurer and an Educational Coordinator. Our board has one remaining vacancy and are waiting for the Minister to appoint someone, who is not a HAP, to represent the public interest. One student passed our practical exam recently and should be officially licensed in the next few weeks. In addition, we have one new student who just started our two-year training program. Discussions are under way with the DOH to update our Regulations, we look forward to having this important work completed.

I wish to thank all board members past and present and officials within the DOH who I have worked with in my almost 20 years serving on the board as a member, the Registrar and during the last six years the Chairman. I have enjoyed my time here and wish the new board great success in the future. I hope I have made a difference; it has been an honor to serve in this capacity.

Overview of the Activities of the Board:

1. Many meetings have been held including an A.G.M. on June 27.
2. Costco to open a hearing aid dispensary when their new building opens in June.
3. One Hearing Aid Practitioner-in-Training has passed their licensing exam.
4. One new student started our two-year program in June.
5. Chairman attended meetings with the Professional Health Regulators Network.
6. Our books were audited.

Registered Members:

There are currently nineteen (19) practitioners licensed by our board. They are all in good standing with fees paid and proof of professional liability insurance provided (list attached).

Overview of Disciplinary Activities:

There have been no disciplinary activities in the last year.

*Hearing Aid Practitioners Board
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Board Finances:

As of March 31, we have \$71,740 in our bank account. This constitutes an increase of \$5,415 from the same period last year. A copy of our audited financial statements is attached. With our current registration fee of \$600.00 per year, we feel we have sufficient resources to carry out our mandate as laid out in our act.

Respectively submitted,



Joe Lynch, Chairman
Hearing Aid Practitioners Board

1. Sandra Cahill – Nfld. Hearing Health Centre Ltd.
760 Topsail Rd., Mt. Pearl Shopping Ctr., Mt. Pearl, NL A1N 3J5 (709)745-5133
2. Bill Earle – Exploits Hearing Aid Centre
9 Pinsent Drive, Grand Falls-Windsor, NL A2A 2S8 (709)489-8900
3. Dianne Earle – Exploits Hearing Aid Centre
9 Pinsent Drive, Grand Falls-Windsor, NL A2A 2S8 (709)489-8900
4. Mike Edwards – Beltone Hearing Service
Paton Medical Centre, 3 Paton Street, St. John's, NL A1B 4S8 (709)726-8083
5. Jason Gedge – Beltone Audiology & Hearing Clinic Inc.
3 Herald Ave., Corner Brook, NL A2H 3K2 (709)639-8501
6. Tanya Grenning – Nfld. Hearing Health Centre Ltd.
760 Topsail Rd., Mt. Pearl Shopping Ctr., Mt. Pearl, NL A1N 3J5 (709)745-5133
7. Krista Hearn – Quality Care Hearing
57 Old Penneywell Rd., St. John's, NL A1E 6A8 (709)739-0999
8. Joanne Hunter – Beltone Audiology & Hearing Clinic Inc.
16 Pinsent Dr., Grand Falls-Windsor, NL A2A 2R6 (709)489-8500
9. David King – Beltone Hearing Service
Paton Medical Centre, 3 Paton Street, St. John's, NL A1B 4S8 (709)726-8083
10. Kimberly King – Beltone Hearing Service
Paton Medical Centre, 3 Paton Street, St. John's, NL A1B 4S8 (709)726-8083
11. Jamie Loughlin – Nfld. Hearing Health Centre (Corner Brook)
63 Park Street, Corner Brook, NL A2H 2X1 (709)634-1183
12. Tonya Loughlin – Nfld. Hearing Health Centre (Corner Brook)
63 Park Street, Corner Brook, NL A2H 2X1 (709)634-1183
13. Joe Lynch – Beltone Hearing Service
Paton Medical Centre, 3 Paton Street, St. John's, NL A1B 4S8 (709)726-8083
14. Lori Mercer - Beltone Hearing Service
Paton Medical Centre, 3 Paton Street, St. John's, NL A1B 4S8 (709)726-8083
15. Nikki Murphy – Beltone Hearing Service
Paton Medical Centre, 3 Paton Street, St. John's, NL A1B 4S8 (709)726-8083
16. Toby Penney – Exploits Hearing Aid Centre
9 Pinsent Drive, Grand Falls-Windsor, NL A2A 2S8 (709)489-8900
17. Jodine Reid - Beltone Audiology & Hearing Clinic Inc.
16 Pinsent Drive, Grand Falls-Windsor, NL A2A 2R6 (709)489-8500
18. Michelle Ritchie – Nfld. Hearing Health Centre
760 Topsail Rd., Mt. Pearl Shopping Ctr., Mt. Pearl, NL A1N 3J5 (709)745-5133
19. Roy Young – Maico Hearing Aid Centre
84 Thornburn Rd., St. John's, NL A1B 3M3 (709)754-5602

**HEARING AID PRACTITIONERS BOARD OF
NEWFOUNDLAND AND LABRADOR**

Financial Statements

Year Ended March 31, 2019

HEARING AID PRACTITIONERS BOARD OF NEWFOUNDLAND AND LABRADOR
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Year Ended March 31, 2019

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HARRIS RYAN

INDEPENDENT AUDITOR'S REPORT

To the Members of Hearing Aid Practitioners Board of Newfoundland and Labrador

Qualified Opinion

We have audited the financial statements of Hearing Aid Practitioners Board of Newfoundland and Labrador (the Organization), which comprise the statement of financial position as at March 31, 2019, and the statements of changes in net assets, revenues and expenditures and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Organization derives revenue from membership fees the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to membership revenue, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2019, current assets and net assets as at March 31, 2019. Our audit opinion on the financial statements for the year ended March 31, 2018 was modified accordingly because of the possible effects of this limitation of scope.

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 the 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 qualified audit 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

(continues)

Independent Auditor's Report to the Members of Hearing Aid Practitioners Board of Newfoundland and Labrador (continued)

process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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.

Maris Lynn Professional Corporation

St. John's, Newfoundland and Labrador
June 5, 2019

CHARTERED PROFESSIONAL ACCOUNTANTS

HEARING AID PRACTITIONERS BOARD OF NEWFOUNDLAND AND LABRADOR
Statement of Financial Position
March 31, 2019

	2019	2018
ASSETS		
CURRENT		
Cash	\$ 71,538	\$ 66,133
Prepaid	202	192
	\$ 71,740	\$ 66,325
NET ASSETS	\$ 71,740	\$ 66,325

ON BEHALF OF THE BOARD

_____ *Director*

_____ *Director*

See notes to financial statements

HEARING AID PRACTITIONERS BOARD OF NEWFOUNDLAND AND LABRADOR
Statement of Changes in Net Assets
Year Ended March 31, 2019

	2019	2018
NET ASSETS - BEGINNING OF YEAR	\$ 66,325	\$ 61,648
EXCESS OF RECEIPTS OVER DISBURSEMENTS	5,415	4,677
NET ASSETS - END OF YEAR	\$ 71,740	\$ 66,325

See notes to financial statements

HEARING AID PRACTITIONERS BOARD OF NEWFOUNDLAND AND LABRADOR
Statement of Revenues and Expenditures
Year Ended March 31, 2019

	2019	2018
RECEIPTS	\$ 11,400	\$ 11,100
DISBURSEMENTS		
Office	2,315	2,076
Professional fees	1,696	1,610
Insurance	1,500	1,245
Meetings	309	237
Interest and bank charges	165	140
Travel	-	1,115
	5,985	6,423
EXCESS OF RECEIPTS OVER DISBURSEMENTS	\$ 5,415	\$ 4,677

HEARING AID PRACTITIONERS BOARD OF NEWFOUNDLAND AND LABRADOR

Statement of Cash Flows

Year Ended March 31, 2019

	2019	2018
OPERATING ACTIVITIES		
excess of receipts over disbursements	\$ 5,415	\$ 4,677
Change in non-cash working capital:		
Prepaid	(10)	(192)
INCREASE IN CASH FLOW	5,405	4,485
Cash - beginning of year	66,133	61,648
CASH - END OF YEAR	\$ 71,538	\$ 66,133

See notes to financial statements

HEARING AID PRACTITIONERS BOARD OF NEWFOUNDLAND AND LABRADOR

Notes to Financial Statements

Year Ended March 31, 2019

1. PURPOSE OF THE ORGANIZATION

Hearing Aid Practitioners Board of Newfoundland and Labrador (the "organization") is a not-for-profit organization incorporated provincially under the Corporations Act of Newfoundland and Labrador. The organization's principal activity is to examine the credentials of applicants for registration to determine if the applicant should be registered and licensed to operate as a hearing aid practitioner in accordance with the laws of Newfoundland and Labrador.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Revenue recognition

Hearing Aid Practitioners Board of Newfoundland and Labrador follows the restricted fund method of accounting for contributions.

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.
