

Newfoundland & Labrador Association of

Social Workers

ANNUAL REPORT 2016-17



LISTENING. SHARING.
CONNECTING.

“EFFECTIVE COMMUNICATION TAKES EFFORT AND INVOLVES BOTH LISTENING & SHARING”

- NLASW EXECUTIVE DIRECTOR & REGISTRAR LISA CROCKWELL

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NLASW STAFF

Lisa Crockwell
Executive Director & Registrar

Annette Johns
Associate Director of Policy & Practice

Peggy Hatcher
Associate Registrar, Professional Conduct Review

Mary Beth Hutchens
Associate Registrar, Quality Assurance

Adrienne Foley
Coordinator, Communications & Administration

Kathryn Chafe (on leave)
Kristi Hicks
Administrative Support Clerk

VISION: Excellence in Social Work

MISSION: NLASW as the regulatory body and professional association for social workers in Newfoundland and Labrador is committed to improving the well-being of the public by ensuring high quality social work practice and advancing equitable health and social policy.

**LISTENING.
SHARING.
CONNECTING.**

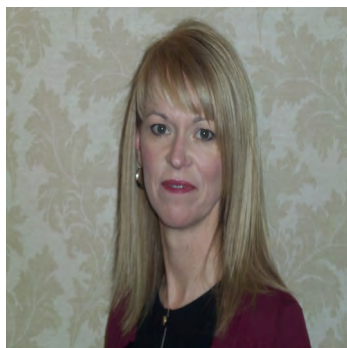
**MESSAGE FROM THE PRESIDENT &
EXECUTIVE DIRECTOR/REGISTRAR**

We are pleased to present the 2016-17 Newfoundland and Labrador Association of Social Workers (NLASW) annual report, chronicling our activities, achievements and initiatives from March 1, 2016 - February 28, 2017.

Listening. Sharing. Connecting. This theme has been at the core of NLASW's work throughout 2016-17. From the revamping of our website, launching of our twitter account, to the introduction of a customized online application and renewal program, our work in 2016-17 has focused on listening and being responsive to members, finding new ways to share information while maintaining and strengthening connections in this age of technology.

As a profession, social workers advance the health and well-being of individuals, families, groups and communities in a diverse range of practice settings. Every day, throughout all regions of this province, social workers are *Listening. Sharing. Connecting.*

The achievements of the past year would not have been possible without the remarkable support of our members, board, committees and staff. It is a privilege to work with all of you. We look forward to what the next year holds.



Glenda Webber

Glenda Webber MSW, RSW
NLASW President



L Crockwell

Lisa Crockwell MSW, RSW
NLASW Executive Director/Registrar

2016-17 HIGHLIGHTS/ACCOMPLISHMENTS



Regulation

- A customized online application and renewal program built specifically for NLASW members was developed over the course of 2016-17. Launched in January 2017, the MyNLASW portal was developed to be accessible from any desktop computer or mobile device, incorporate a user friendly design as well as multiple security features.
- NLASW's *Standards for Cultural Competence in Social Work Practice* were released in October 2016. This document was developed to increase awareness of practice considerations, ethical responsibilities and continuing education guidelines for fostering culturally competent practice.
- A guideline document detailing what social workers need to know in relation to their role in Medical Assistance in Dying (MAID) was released in December 2016. Provincially, NLASW was extensively involved in discussions and planning for the implementation of MAID legislation. From a national perspective, NLASW worked with the Canadian Association of Social Workers (CASW) to develop a position paper on MAID.

Promotion

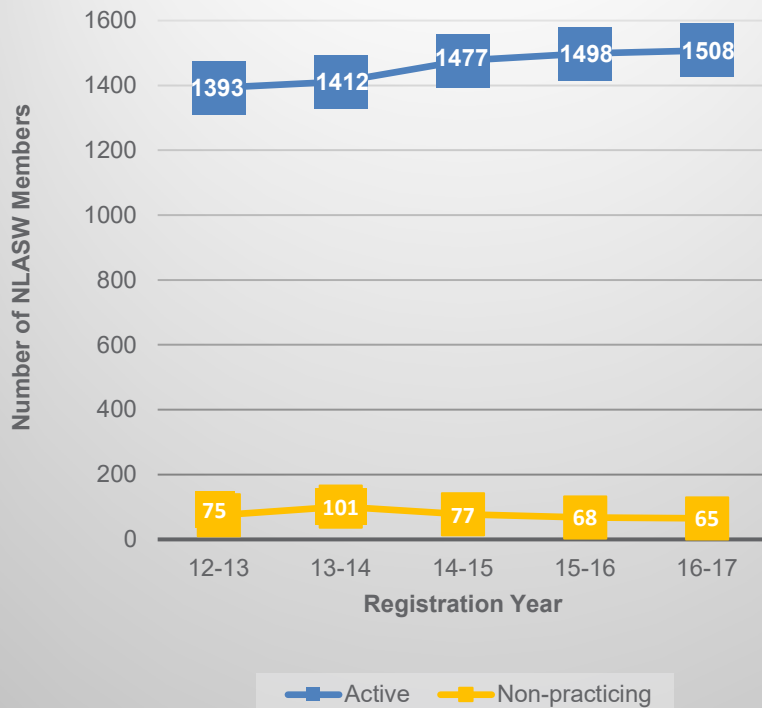
- NLASW's website was revamped in 2016-17. Easy navigation, fresh design and valuable content were the cornerstones for the website rebuild. The new website also incorporated a live twitter feed. Twitter was added to NLASW's complement of membership engagement tools in November 2016.
- NLASW continued to promote the integration of social workers in the K-12 education system in the province. This was highlighted as part of policy submissions, participation in the public consultation process offered by the Premier's Task Force on Improving Educational Outcomes as well as through follow-up with various stakeholders.

- Two social workers were formally recognized in 2016-17 for their contribution and commitment to the social work profession. Charmaine Wight received the CASW Distinguished Service Award for NL while Connie Pilgrim was awarded the NLASW Pride in the Profession Award.

Health and Social Policy

- NLASW contributed to a number of health and social policy initiatives in 2016-17 including the pre-budget process as well as the Review of the Children and Youth Care and Protection Act. A key point addressed in both documents was the integration of social workers into the school system in NL.
- NLASW provided input into the legislative review of the Personal Health Information Act (PHIA).
- Work continued towards the development and implementation of a new primary health care framework in the province. As a member of the Primary Health Care Advisory Committee and two working groups, NLASW continued its commitment to advancing primary health care based on the social determinants of health framework.

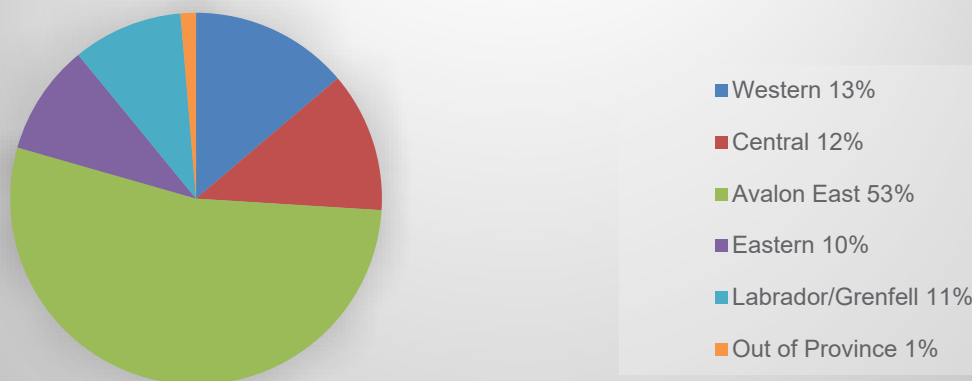
Number of Active and Non-Practicing NLASW Members by Registration Year



The social work profession continued its upward growth trend in 2016-17.

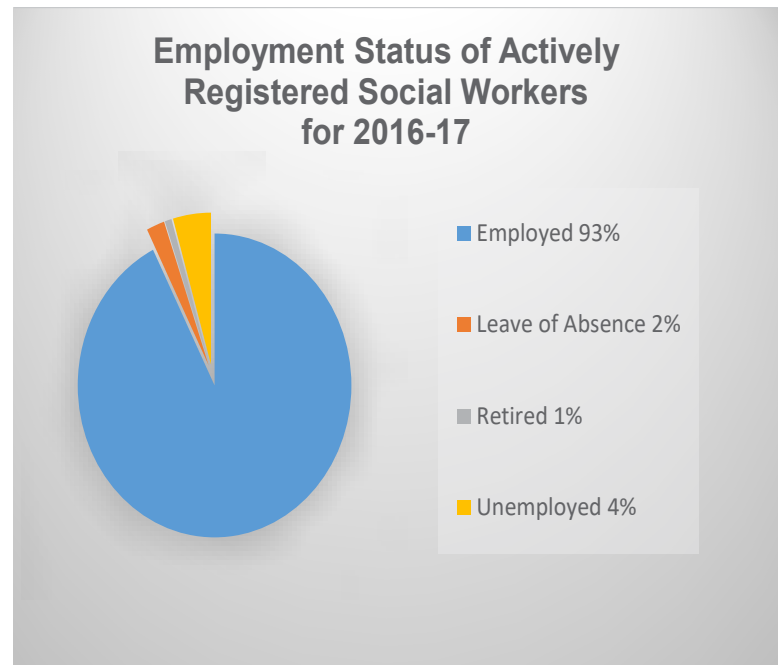
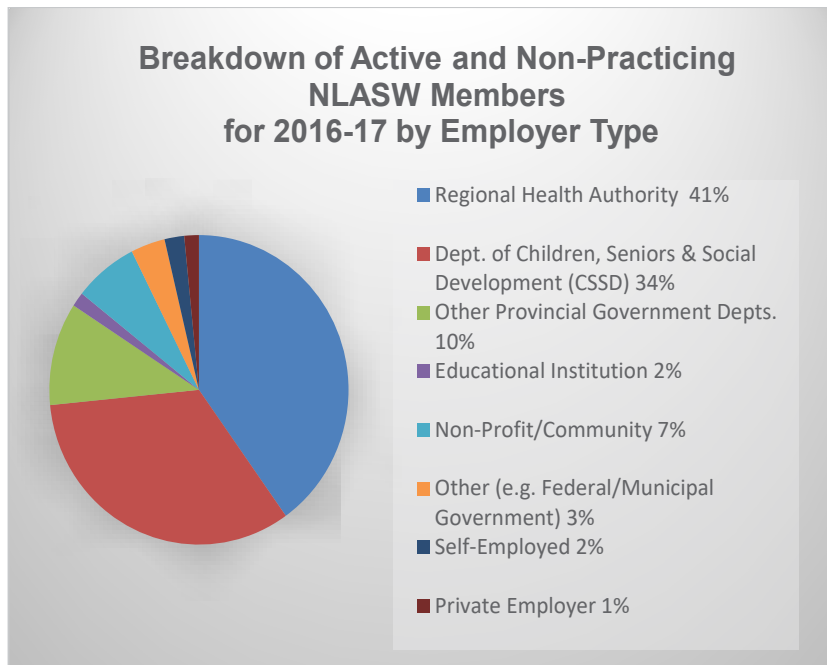
Active registration with the NLASW grants the Registered Social Worker (RSW) designation which is required to use the title “social worker” or to practice within the scope of the social work profession in Newfoundland and Labrador. Individuals who are eligible for active registration but are either residing in another jurisdiction, on leave from employment, retired or unemployed may obtain a non-practicing membership.

Regional Breakdown of Active and Non-Practicing NLASW Members for 2016-17



The highest concentration of NLASW members can be found in the Avalon East region which encompasses St. John’s and surrounding areas.

STATISTICS



Social workers continue to be employed in a diverse range of practice settings with the highest concentration within the Regional Health Authorities. The high employment rate bodes well for the future of the profession and reflects the demand for social work services throughout the province.

Distribution of Active and Non-Practicing NLASW Members by Age Group

Year	Age <25	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65+	% over 45	% over 55
12-13	38	210	169	227	238	223	168	112	63	20	40	13
13-14	26	189	195	211	242	246	188	112	78	26	43	14
14-15	30	204	216	196	257	235	202	112	70	32	42	14
15-16	23	187	272	174	244	238	216	117	68	27	43	14
16-17	28	185	277	177	248	234	215	120	59	30	42	13

Captured under each of NLASW's three goals, the following activities were undertaken during the 2016-17 fiscal year:

Goal 1: Effectively and Efficiently Regulate the Practice of Social Work

Provide an Efficient Registration Process

- Over the course of 2016-17, *MyNLASW*, a customized online application and renewal program was developed and implemented for members. Following a review of proposals in April 2016, the NLASW Board of Directors awarded the contract to Focus FS, a local company specializing in advanced technology systems. After extensive internal testing and a review by NLASW's Registration Committee, the program was officially launched in January 2017. A survey designed to capture member feedback was overwhelmingly positive and focused on the user friendly design of the program as well as the 24 hour accessibility.

Provide an Objective and Fair Professional Conduct Review Process

- In anticipation of amendments to the *Social Workers Act*, a Quality Assurance (QA) Policy Manual was developed by NLASW's QA Committee. Adopted by the NLASW Board of Directors in October 2016, the manual was developed to assist board and applicable committee members understand their duties in relation to QA and to detail policies and procedures to address QA concerns.
- Following an extensive literature review, an *Assessment Interview Tool* was developed by NLASW's QA Committee. The tool will be used by assessors investigating a QA concern.
- A half day training session was offered to members of the NLASW Disciplinary Panel. The role of the adjudication tribunal, assessment of evidence,

and decision writing were covered as part of this training session.

- The NLASW Complaints Authorization Committee (CAC) met and objectively reviewed 13 new allegations against social work practice during 2016-17. The outcomes are broken down as follows: 4 Dismissed; 1 Alternate Dispute Resolution; 1 Counsel and Caution; 2 Referred for Investigation; 5 Under Review.
- The NLASW Disciplinary Panel convened one hearing in 2016-17.

Foster the Continuing Competency of Social Workers

- A total of 10 sessions were offered under NLASW's *Embracing Excellence Continuing Education Series*. Sessions were offered in various regions of the province which provided an opportunity to meet with members, share resources and enhance connections. A breakdown can be found on page 12.
- The ninth annual audit of Continuing Professional Education (CPE) credits was completed by the NLASW Registration Committee in 2016-17. As part of the renewal process, 5% of RSW's were randomly audited. Audit results were consistent with previous years with RSW's continuing to exceed minimum CPE requirements. Results were shared with NLASW members.
- During 2016-17, the responsibilities of NLASW's Professional Development Fund Committee expanded. In addition to administering CPE funding available through the NLASW, the committee began overseeing administration of the CASW/AON Scholarship for the province. The newly named Continuing Education Fund Committee was pleased to award CPE funding to 13 applicants over the course of the fiscal year.
- The addition of a YouTube channel to NLASW's website in 2016-17 provided members with a direct

2016-17 ACTIVITIES



link to archived continuing education sessions. The sessions cover a range of topics relevance to social work practice and can be claimed as CPE credits when viewed.

Develop Practice Resources to Guide Social Work Practice

- Following an extensive research and development phase during 2015-16 which included consultation with community stakeholders, a membership survey and the formation of an ad-hoc committee, NLASW's *Standards for Cultural Competence in Social Work Practice* were launched from Happy Valley-Goose Bay in October 2016. The standards were developed to help foster cultural awareness and sensitivity in everyday practice and enhance competence to work with people from diverse cultures. The standards were widely distributed to NLASW members, key government departments, regional health authorities as well as the MUN School of Social Work. Media coverage by CBC following the launch further expanded the document's reach.
- *Medical Assistance in Dying (MAID): What Social Workers Need to Know* was released as a guideline document by NLASW in December 2016. As the title suggests, the document outlines legal, ethical, practice and organizational considerations for social workers in relation to their role in MAID. The document was formally released as part of an education session offered in partnership with the Association of Registered Nurses NL (ARNNL) and the College of Licensed Practical Nurses NL (CLPNL) in February 2017.
- During 2016-17, two editions of *Practice Matters* were produced. The May 2016 edition focused on the importance of informed consent while the follow-up edition explored mitigating conflicts of interest using informed consent. A total of 12 editions have been released to date. Through consultations with members, employers and other stakeholders, issues impacting social work practice are identified and explored as part of this online educational resource.

- NLASW's *Private Practice Resource Guide* was revised in November 2016. The guide was revised to include updated information on insurance requirements, legislative updates and information for social workers who are employers/partners.

Collaborate Provincially, Nationally, and Internationally Towards Excellence in Professional Regulation

- Meetings were held with staff responsible for the development of the QA programs within other regulatory bodies including the ARNNL as well as the College of Physicians and Surgeons NL (CPSNL). These meetings provided opportunities to share progress and further development of the respective programs.
- NLASW's Executive Director and Registrar was elected as secretary to the Association of Social Work Boards (ASWB) Board of Directors in 2016-17. With membership from across North America and a focus on social work regulation, ASWB provides a forum for NLASW to continue to advance the effective and efficient regulation of social work practice.

Goal 2: Promote the Profession and Practice of Social Work

Engage Social Workers Through Effective Communication

- As part of the MyNLASW online portal development project, the NLASW website underwent a major revitalization. The new website was designed to ensure accessibility across different modes of communication including desktop, tablet and phone. With members needs in mind, the updated design included a new search feature, revamped event calendar and clear links to an extensive library of practice resources.
- NLASW's twitter account officially launched in November 2016. The ability to communicate

information quickly and concisely, grow awareness of the profession, and celebrate connections with members and the community have all been noted as benefits associated with this new engagement tool.

- The Editorial Committee oversaw the semi-annual publication of the *Connecting Voices* newsletter. Member submissions covered a range of topics from community development to social work leadership. The committee also developed a promotional flyer to highlight the benefits of writing for the publication.
- NLASW's monthly electronic Update continued to be distributed to all members. The Updates not only helped NLASW share information with members but also highlighted opportunities for members to provide feedback on ongoing projects.
- Released quarterly in 2016-17, the electronic Employer Updates focused on information relevant to social work employers. Details regarding annual renewal of registration, new practice standards, quality assurance as well as other ongoing initiatives were communicated through this medium.
- The communication facilitators project continued to advance in 2016-17 with facilitators providing tangible support to NLASW's Regional Representatives in the Central, Eastern and Labrador/Grenfell regions of the province. Based on input from the facilitators, a joint meeting format was implemented. This format provided an opportunity for the regions to share information and connect with each other.

Promote the Knowledge, Skills, and Abilities of Social Workers and the Diversity of Social Work Practice

- Social work month celebrations were held across the province in March 2016. The month was a great success and included a mixture of celebratory events, award presentations as well as education sessions facilitated by RSW's. The NLASW website featured a message from the board president as well

as a series of sliders promoting the profession.

- The 2016 CASW Distinguished Service Award for NL was presented to Charmaine Wight. The award recognized her significant commitment and contributions to the profession throughout her 30 years in practice.
- The NLASW Pride in the Profession award was presented to Connie Pilgrim in March 2016. The award recognized her pride in and commitment to the profession through her work with NLASW and in the long term care field.
- A fact sheet on social work regulation in NL was added to the *Did you Know Fact Sheet Series* in 2016-17. A project of the NLASW Promotion of the Profession Committee, this fact sheet was designed to highlight the requirements for social work registration in NL, the value of the RSW designation and the inherent diversity within the profession.
- Through a partnership with Memorial University's School of Social Work and as part of a larger project chronicling the history of social work in NL, NLASW hired a research assistant to compile a history of social work regulation in the province.

Collaborate with Other Organizations to Advance Social Work Practice

- NLASW continued to collaborate with the Department of CSSD as a member of their Documentation Standards Ad-hoc Committee. The committee is tasked with the development of documentation standards as it relates to social work and the *Adult Protection Act*.
- The value of integrating social workers in the K-12 education system in the province continued to be advanced in 2016-17. This position was highlighted as part of NLASW's participation in the public consultation process undertaken by the Premier's Task Force on Improving Educational Outcomes as well as in NLASW policy submissions and follow-up

2016-17 ACTIVITIES



conducted with the Department of Education and Early Childhood Development.

Goal 3: Advance Health and Social Policy to Ensure the Well-Being of the Citizens of Newfoundland and Labrador

Enhance Provincial and National Social and Health Policy Analysis Through the Social Work Perspective

- Work continued in 2016-17 on the development and implementation of a primary health care framework in the province. NLASW contributed the social work perspective to this initiative as a member of the Primary Health Care Advisory Committee, the Scope of Practice and Team Based Models of Care Working Groups. NLASW also presented as part of a panel at the Primary Health Care Partnership Forum with representatives from nursing, pharmacy, medicine and research.
- NLASW joined with representatives from various government departments as well as the CPSNL, ARNNL, NL Medical Association (NLMA) and NL Pharmacy Board to review and implement a provincial plan for MAID.
- NLASW's 2016-17 pre-budget submission urged a continued focus on investments in social policy, program development and service delivery. The submission reiterated the benefits of integrating social workers into NL schools. Other priority areas addressed in the brief focused on the delivery of health care in the province, services for seniors and the importance of continued investments to enhance the poverty reduction strategy.
- NLASW provided input into the Review of the Children and Youth Care and Protection Act. The written submission identified the need to strengthen information sharing and prevention services, increase accountability through the licensing and establishment of regulatory standards for out-of-home care and improving permanency planning for children in care. The importance of being responsive to the unique needs of vulnerable youth as well as aboriginal children, youth and their families was also addressed.
- NLASW continued to contribute the social work perspective on food security issues in the province. Hosted by Food First NL, the Food Security Forum held in March 2016 provided an opportunity for NLASW and various stakeholders to come together to discuss food security and identify approaches to advance food security in the province. As a member of the Food First's Provincial Advisory Committee, NLASW also attended the first face to face meeting for the committee held in November 2016.
- NLASW participated in the NLMA Health Services Review Forum. Held in October 2016, the forum focused on exploring the need to engage in a review of health services in the province.
- NLASW organized a meeting for social workers employed in long term care within the Eastern Region. In addition to providing an overview of NLASW social policy documents, the meeting also provided an opportunity for social workers to provide input into social policy issues impacting on seniors' health and well-being.
- Prior to the end of this fiscal year, NLASW provided input into the legislative review of PHIA. Following consultation with members, NLASW's submission recommended ongoing education pertaining to the Act as well as clarity regarding the disclosure of personal health information without the consent of minors. Clarification regarding specific wording and terms used in the Act was also identified.
- The NLASW sent a letter to all Canadian Senators in February 2017 to support the Repeal of Section 43 of the Criminal Code. The current law provides parents with the legal right to spank or hit children in certain situations. The repeal, if passed, would remove this lawful provision.

Advocate for Fair and Equitable Access to Health and Social Programs Through a Social Justice Framework

- NLASW worked with CASW to develop a position paper on MAID. Released in April 2016, the document outlines the social work perspective and role in relation to this topic. It also brings attention to the need for the creation of a robust and accessible palliative care system in Canada.



June 2016 NLASW Board of Directors Face to Face Meeting (L-R Front Row: Cheryl Mallard, Vickie Musseau, Minnie Ann Piercey, Glenda Webber, Wanda Legge, Lana Park. Back Row: Cyril McLaughlin, Henry Kielley, Mona Romaine Elliott, Nadine Calloway, Cindy Parsons, Lesley Bishop, Geoff Peters Missing from photo: Rebecca Roome)



5 Provincial Sessions

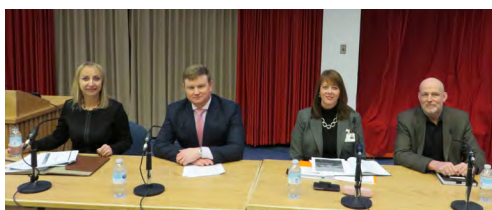
- Organized by the NLASW and Social Workers who work with Seniors Planning Committee, the first provincial teleconference held in 2016-17 explored the importance of understanding intellectual and developmental disabilities as well as dual disorders within the senior population and the value of future planning given NL's aging population.
- The fall of 2016 witnessed the launch of NLASW's *Standards for Cultural Competence in Social Work Practice*. The accompanying education session titled *Cultivating Cultural Competence in Social Work* explored the topic of culture and its impact both personally and professionally. An overview of the standards was also provided.
- Hosted by the NLASW Registration Committee, two CPE Policy Information Sessions were offered. These sessions provided members with an overview of the new MyNLASW portal, highlighted valuable CPE and provided a refresher of the CPE policy.
- Offered annually in conjunction with the ARNNL and the CLPNL, the February 2017 webcast explored the ethical, legal and practice considerations related to MAID.



Social Work Practice with Seniors Workshop Presenters (L-R): RSW's Chad Perrin & Gary Parsons



Cultivating Cultural Competence in Social Work Presenters (L-R): RSW's Gwen Watts & Lyla Andrew



MAID Panelists Trudy Button, Michael Harvey, Judy Davidson & Daryl Pullman



2016-17 Award Winners (L-R): RSW's Connie Pilgrim & Charmaine Wight

5 Regional Sessions

- During social work month, a variety of topics were explored with applicability across practice settings. Onsite sessions in St. John's explored the food/mood connection while another examined hoarding and how social workers can properly support clients with this disorder. NLASW representatives also travelled to Grand Falls-Windsor to offer a session on social work ethics and related trends and resources.
- Geared towards social workers who work with seniors, the *Counselling the Terminally Ill and Bereaved* education session provided social workers within the Avalon East region with the opportunity to gain an inside view of this topic from a bereavement counsellor's perspective.
- Several members of the NLASW Professional Issues Committee facilitated a session in Gander in the fall of 2016. This session focused on ethics and boundaries in social work practice.

Over the course of 2016-17, NLASW engaged with students in the Bachelor of Social Work (BSW) degree program at Memorial University through the following activities:

3 Presentations. An overview of NLASW, the profession and registration process was provided. Topics specific to social work practice were also covered including a presentation on boundaries.

1 Award Presentation. Amy Burke was presented with the 2016 NLASW Student Award in June 2016. The award is presented annually to a graduating student who has demonstrated a high level of practice competence and commitment to the profession.

Representing the NLASW Board of Directors, Glenda Webber and CASW Representative Joan Davis-Whelan participated in the second annual Pledge of Professionalism Ceremony held in March 2016. The highlight of the ceremony was a commitment to uphold the CASW Code of Ethics from students commencing their field placement.



Student Award Presentation
(L-R): NLASW's Annette Johns
with award winner Amy Burke

NLASW BOARD AND COMMITTEE LISTING



NLASW wishes to extend thanks to its board, committee members and external representatives for their continued support and commitment throughout 2016-17.

Board of Directors:

President: Glenda Webber
 President Elect: Henry Kielley
 Past President: Mona Romaine Elliott
 Executive Member at Large: Nadine Calloway
 Board Member at Large: Lesley Bishop
 Labrador/Grenfell Representative: Kaila de Boer (appointed October 2016)
 Western Representative: Cindy Parsons
 Central Representative: Cyril McLaughlin
 Eastern Representative: Lana Park
 Avalon East Representative: Cheryl Mallard
 Public Representatives: Geoff Peters, Rebecca Roome
 Minnie Ann Piercey, Wanda Legge

Executive Committee:

Glenda Webber	Henry Kielley
Mona Romaine Elliott	Nadine Calloway

Regional Representative Committee:

Cindy Parsons (Chair)	Lana Park
Cyril McLaughlin	Cheryl Mallard
Kaila de Boer	

Registration Committee:

Lori Hewitt (Chair)	Maxine Paul
Rosemary Lahey	Shirley Terry
Dean Penney	Sarah Hunt

Quality Assurance Committee:

Michelle Ryan (Chair)	Wanda Legge
Henry Kielley	Joan Davis-Whelan
Danny Barrett	

Disciplinary Panel:

Suzanne Brake (Chair)	Amy Kendall
Valerie Barrington	Vanessa Mercer-Oldford
Martin Batterson	Douglas Smith
Moira Hennessey	Lisa Zigler
Catherine Morris	Chris Hickey
Catherine Barker Pinsent	

Professional Issues Committee:

Charlene Evans (Chair)	Annette Bridgeman
Genevieve Corbin	Jill Peckford
Mary Beth Fallon	Sandra Farrell
Marlene George	Deena Strang
Mary Sheppard	Neysa Sheppard-Decker
Angela Smith	Lanie Woodfine
Tanya Billard	Stefany Squires
Brenda Lee Woodworth	Simone Pelley

Promotion of the Profession Committee:

Stephanie Mealey	Tara Earle
Elaine Holden	Sherry Mercer (acting co-chair)
Kim Kelly (acting co-chair)	Lisa Lake
Deanne O'Brien	Kim Hicks
Rick Parsons	Chad Perrin
Alisa Baker	Troy Hollett
Angel Compton-Osmond	Ashley Curnew

Professional Practice Committee (Health):

Phil O'Neil (Chair)	Irene Pack
Bruce Loder	Sandy Penney

Editorial Committee:

Deanne O'Brien (Co-editor)	
Tracy Blake	Erin Daley
Tammy Hicks-Young	Natalie Hopkins-Andrews
Angelina Butt	Simone Pelley
Amanda Collier	

NLASW BOARD AND COMMITTEE LISTING

Continuing Education Fund Committee:

Sheri Kennedy (Chair) Natalie Hopkins-Andrews
Gertie Duggan

Cultural Competence in Social Work Practice (Ad-Hoc Committee):

Lyla Andrew Ashley Crocker
Cindy Parsons Kaberi Sarma-Debnath
Mary Sheppard Gwen Watts

Communication Facilitators:

Gerald Asivak Nadine Genge
Justin Clarke Jean Kennedy
Colleen Taylor Mary Williams
Melissa Bruce Melissa Abbott
Meaghan Norris Priscilla Corcoran-Mooney

External Representatives:

CASW Representative for NL: Joan Davis-Whelan

CASW Aboriginal Special Interest Council: Wendy Groves

CASW Canadian Social Work Journal: Donna Ronan

CASW Health Interest Group: Tracey Steele

CASW Private Practice Special Interest Council: Ruth Parsons

MUN Graduate Studies: Vanessa White (Catherine Morris appointed June 2017)



Certificates of Appreciation to Outgoing NLASW Board Members (L-R): Joan Davis-Whelan, Niki Legge, Joanmary Baker

APPENDIX A: FINANCIAL STATEMENTS



INDEPENDENT AUDITOR'S REPORT

To the Members of the Newfoundland and Labrador Association of Social Workers:

I have audited the accompanying financial statements of the Newfoundland and Labrador Association of Social Workers which comprise the balance sheet as at February 28, 2017 and the statements of changes in net assets, changes in internally restricted reserves, operating revenue and expenditure and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles 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 of material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Newfoundland and Labrador Association of Social Workers as at February 28, 2017 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Bay Roberts, Newfoundland and Labrador
May 5, 2017

Anthony Smith
Chartered Professional Accountant

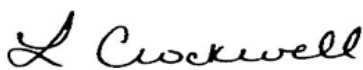
**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Balance Sheet
As at February 28, 2017**

	2017	2016
Assets		
Current		
Cash	\$ 650,400	\$ 561,807
Investments	683,874	832,786
Accounts receivable	-	2,488
Prepaid expenses	4,386	4,113
	<u>1,338,660</u>	<u>1,401,194</u>
Capital Assets (Note 2)	<u>198,116</u>	<u>191,582</u>
Total Assets	\$ 1,536,776	\$ 1,592,776
Liabilities		
Current		
Accounts payable and accruals	\$ 47,433	\$ 41,453
Statutory payroll remittances	10,297	9,138
Prepaid registration fees	605,538	593,169
	<u>663,268</u>	<u>643,760</u>
Accrued Employee Severance (Note 3)	<u>34,629</u>	<u>32,592</u>
	<u>697,897</u>	<u>676,352</u>
Net Assets		
Unrestricted	270,822	269,937
Internally restricted reserves (Page 3)	568,057	646,487
	<u>838,879</u>	<u>916,424</u>
Total Liabilities and Net Assets	\$ 1,536,776	\$ 1,592,776

On Behalf of the Board:



President



Executive Director/Registrar

See accompanying notes to the financial statements

APPENDIX A: FINANCIAL STATEMENTS



NEWFOUNDLAND AND LABRADOR ASSOCIATION OF SOCIAL WORKERS

Statement of Changes in Net Assets For the Year Ended February 28, 2017

	2017		2016	
	Unrestricted Net Assets	Internally Restricted Reserves	Total	Total
Balance, beginning of year	\$ 269,937	\$ 646,487	\$ 916,424	\$ 827,326
Excess of revenue over (under) expenditure	885	57,000	57,885	113,843
Reserve expenditures	-	(135,430)	(135,430)	(24,745)
Balance, end of year	\$ 270,822	\$ 568,057	\$ 838,879	\$ 916,424

Statement of Changes in Internally Restricted Reserves For the Year Ended February 28, 2017

				2017		2016	
	Disciplinary	Building	General Contingency	Total	Total	Total	
Balance, beginning of year	\$ 381,182	\$ 65,000	\$ 200,305	\$ 646,487	\$ 571,232		
Allocations to reserve from current year surplus	57,000	-	-	57,000	100,000		
Expenditures	(56,107)	-	(79,323)	(135,430)	(24,745)		
Balance, end of year	\$ 382,075	\$ 65,000	\$ 120,982	\$ 568,057	\$ 646,487		

See accompanying notes to the financial statements

APPENDIX A: FINANCIAL STATEMENTS

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Statement of Operating Revenue and Expenditure
For the Year Ended February 28, 2017**

	2017	2016
Revenue		
Registration fees	\$ 612,030	\$ 608,322
Investment income	7,397	9,931
Miscellaneous (Note 4)	12,073	8,050
Social Work Month	4,426	2,725
	635,926	629,028
Expenditure		
Advertising	4,324	4,030
Amortization	10,183	6,070
Consultant fees	21,584	5,369
Heat and light	3,100	2,946
Insurance	4,990	4,379
Interest and bank charges	7,514	4,822
Legal fees	3,375	4,927
Maintenance	10,656	5,088
Memberships, licenses and fees	58,019	55,624
Miscellaneous	844	334
Municipal tax	9,503	9,386
Office supplies	7,331	10,082
Photocopying	9,083	8,964
Postage	7,999	8,285
Professional development and training	6,304	7,605
Professional fees	7,263	7,253
Salaries and employee benefits	373,725	341,928
Social Work Month	3,795	3,269
Telephone	9,882	9,854
Travel and meetings	18,567	14,970
	578,041	515,185
Excess of revenue over (under) expenditure for the year	\$ 57,885	\$ 113,843

See accompanying notes to the financial statements

APPENDIX A: FINANCIAL STATEMENTS



**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Cash Flow Statement
For the Year Ended February 28, 2017**

	2017	2016
<hr/>		
Cash provided from (used in)		
Operating activities:		
Excess of revenue over (under) expenditure for the year	\$ 57,885	\$ 113,843
Items not involving cash:		
Amortization	10,183	6,070
	68,068	119,913
Changes in non-cash working capital items:		
Accounts receivable	2,488	1,888
Prepaid expenses	(273)	(678)
Accounts payable and accruals	5,980	3,516
Statutory remittances payable	1,159	(15)
Prepaid registration fees	12,369	21,015
	89,791	145,639
Investing activities:		
Purchase of capital assets	(16,717)	(1,605)
Decrease (Increase) in investments	148,912	(163,603)
	132,195	(165,208)
Financing activities:		
Increase in accrued employee severance	2,037	2,926
Expenses charged against reserve funds	(135,430)	(24,745)
	(133,393)	(21,819)
Net decrease in cash and cash equivalents	88,593	(41,388)
Cash and cash equivalents, beginning of year	561,807	603,195
<u>Cash and cash equivalents, end of year</u>	<u>\$ 650,400</u>	<u>\$ 561,807</u>

Cash and cash equivalents consist of cash in bank

See accompanying notes to the financial statements

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Notes to the Financial Statements
For the Year Ended February 28, 2017**

The Newfoundland and Labrador Association of Social Workers (the 'Association') was created on September 1, 1993, with the proclamation of the *Social Workers Association Act* by the Legislature of the Province of Newfoundland and Labrador. New legislation governing the practice of social work was proclaimed on March 31, 2011. The new *Act Respecting the Practice of Social Work* (short title *Social Workers Act*) replaces the previous *Social Workers Association Act*. This *Act* continues to give the Association authority to regulate the practice of social work in the province and to govern the profession in accordance with the legislation. The liability of the membership is limited.

1. Significant Accounting Policies

Basis of presentation

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

Capital assets

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

Financial instruments

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

Internally restricted reserves

Reserves are allocated from operating surpluses to provide for future expenses in relation to disciplinary costs, building expenses and general unforeseen contingencies. The Board of Directors will determine the amount to be allocated to the reserves on an annual basis. Actual expenses will be charged against the reserves. During the year, expenses for online registration were charged against the general contingency reserve in the amount of \$79,323.

Investments

Investments consist of guaranteed investment certificates and are recorded at market value unless otherwise indicated.

APPENDIX A: FINANCIAL STATEMENTS



**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Notes to the Financial Statements (Continued)
For the Year Ended February 28, 2017**

1. Significant Accounting Policies (Continued)

Measurement Uncertainty

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

Revenue recognition

The Association follows the deferral method of accounting for revenues. Registration fees due on February 28th of each year are recognized as revenue in the subsequent year. Other sources of revenue are recognized upon the collection of cash.

2. Capital Assets

			2017	2016
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 125,500	\$ -	\$ 125,500	\$ 125,500
Building - 5%	108,417	55,544	52,873	55,656
Furniture and equipment - 20%	44,235	38,285	5,950	7,438
Computer hardware - 30%	66,130	52,337	13,793	2,988
	<u>\$ 344,282</u>	<u>\$ 146,166</u>	<u>\$ 198,116</u>	<u>\$ 191,582</u>

3. Accrued Employee Severance

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

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Notes to the Financial Statements (Continued)
For the Year Ended February 28, 2017**

4. Miscellaneous Revenue

	2017	2016
Application Fees	\$ 4,600	\$ 5,100
Discipline Judgement	1,500	-
Late Fees	2,550	1,350
Private Practice Fees	1,200	1,100
Promotional Materials and Sundry	2,088	500
Student Membership	135	-
	<u>\$ 12,073</u>	<u>\$ 8,050</u>

5. Financial Risk Management

The Association is potentially exposed to various risks through its financial instruments. The Board of Directors has overall responsibility for the oversight of these risks and reviews the organization's policies on an ongoing basis to ensure that these risks are appropriately managed. The relevant sources of risk exposure and how each is managed is outlined below.

Liquidity risk

Liquidity risk is the risk that the Association will not be able to meet its financial obligations as they become due. As at February 28, 2017, liquidity risk is negligible as the Association had unrestricted cash of \$650,400, which is sufficient to cover its short-term financial obligations.

6. Comparative Figures

Certain comparative figures have been reclassified to conform to the current year's financial statement presentation.