

2016-  
2017

# The Newfoundland & Labrador College of Dietitians

ANNUAL REPORT

2016-2017



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## About the College

The Newfoundland & Labrador College of Dietitians (NLCD) is a non-profit governing body created under the Dietitians Act, 2005 to regulate dietetic practice in the province. NLCD mandate is to regulate dietetic practice in the public interest.

## Mission, Vision and Organizational Values

### Mission

The mission of NLCD is to regulate the competent practice of Registered Dietitians in the interest of public protection.

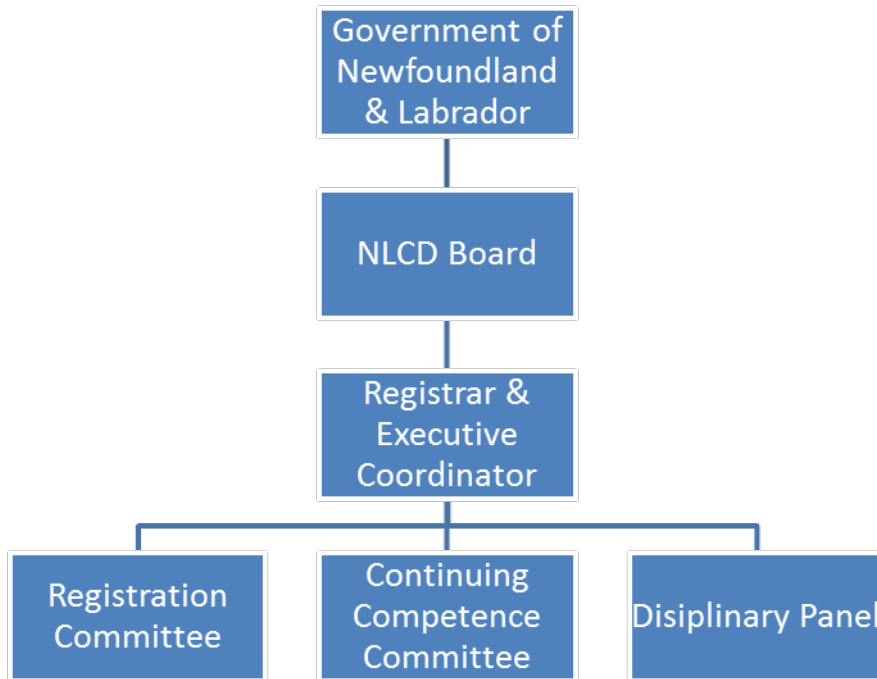
### Vision

To ensure excellence in dietetic practice

### Organizational Values

- Integrity
- Accountability
- Transparency
- Collaboration
- Effectiveness

# Organizational Structure



## NLCD Board

The NLCD board is elected by the registrants. The board is responsible for the governance, regulation and management of the business affairs of the College. The board is responsible to the Government and the public.

## Registrar & Executive Coordinator

The Registrar & Executive Coordinator completes duties assigned by the legislation and duties assigned by the board.

## Registration Committee

The registration committee assesses an applicant's qualification to practice dietetics. The committee is responsible for determining if an applicant needs further education and/or practicum to meet registration requirements.

## **Continuing Competence Committee**

The continuing competence committee is responsible for reviewing, auditing and approving the continuing competence submission to ensure they meet the requirements as established by the Government and NLCD.

## **Disciplinary Panel**

Based on the Dietitians Act, NLCD may be required to establish a *Complaints Authorization Committee* and *Complaints and Disciplinary Panel* on a as needs basis.

## **Message From the Chair**

As Chair of the Newfoundland & Labrador College of Dietitians (NLCD) I would like to thank the outgoing NLCD board members for their contributions to the board and for the 9 years of service they provided. The board members are:

Dr. Hassan Khali-Government appointed public member  
Danielle Shea, RD-Western Labrador Grenfell district representative  
Olivia Roebotham-Central district representative

I would also like to welcome the newest NLCD board members:

Jada Harviex, RD-Western Labrador Grenfell district representative  
Olivia Roebotham-Vice Chair  
Elyse Bruce- Government appointed public member  
Scott Harding- Government appointed public member

In Newfoundland and Labrador, Registered Dietitians are regulated by The Newfoundland and Labrador College of Dietitians (NLCD). NLCD mandate is public protection. NLCD is dedicated to the public receiving ethical, competent care from highly qualified food and nutrition professionals. NLCD regulates the practice of 183 registrants. They can use protected title and are entitled to call themselves, “Registered Dietitian”, “Dietitian” and use the initials “R.D.”

- The 2016-17 Board members are:
  - Marjorie Scott – Chair
  - Olivia Roebotham- Vice-chair
  - Vacant – Central district representative
  - Jada Harviex – Western Labrador Grenfell district representative
  - Andrea Stokes-Eastern district representative
  - Heidi Murphy- Eastern district representative
  - Elyse Bruce- Government appointed public member
  - Scott Harding- Government appointed public member
  - Cynthia Whalen – Registrar & Executive Coordinator

**-Ms. Marjorie Scott**

## **From the Registrar**

This report will summarize NLCD accomplishments and highlights that were achieved for 2016-17. It will also outline the next steps that the NLCD board will strive to achieve for the upcoming fiscal year.

## **Summary of Accomplishments 2016-17**

The following is a summary of activities during the 2016-17 year:

- NLCD released a “*Standards of Practice for Registered Dietitians in Newfoundland & Labrador*” July 2016. This document will provide guidance, behavioral expectations for all work environments and dietitians’ ethical and professional obligations.
- Dietitians of Canada released a paper called “*Defining the Role of the Dietitian in Dysphagia Assessment and Management*”. This paper was developed with participation from the regulatory bodies and Dietitians from across Canada. NLCD officially endorsed this paper in March 2016.
- Partnership for Dietetic Education and Practice (PDEP) exists between three groups. The Alliance of Canadian Dietetic Regulatory Bodies (10 provincial regulatory bodies), Dietitians of Canada (DC) and dietetic education programs in Canada. These partners continue to work on projects of similar interest to advance dietetics in Canada. PDEP became the national accrediting body for dietetics education and practicum programs, formally approved by all Canadian dietetic regulatory bodies in 2015. This year PDEP has awarded accreditation to 6 Canadian dietetic programs including one new candidacy program.
- NLCD adopted a new Prior Learning Assessment Process (PLAR) for assessing Internationally Educated Dietitians (IED’s). This new competency assessment will provide a fairer, more reliable and valid assessment for IED’s. There are 3 components. The first is the Canadian Dietetic Practice Orientation & Self-Assessment tool (OSAT). This tool allows the IED to learn about dietetic practice and what is expected when you work as a dietitian in Canada. The two assessment tools are the Knowledge & Competency Assessment Tool (KCAT) and Performance Based Assessment (PBA). These will assess the knowledge, work experience, skill and competence to practice within Canada.

## **Highlights**

- NLCD is continuing to work with the Department of Health & Community Services on developing dietetic regulations that will further define the Dietitians Act. With the proposed dietetic regulations dietitians will be required to have active practice hours and participation in the current continuing competence program will be mandatory to maintain registration with NLCD.
- The NLCD board welcomed two Government public appointed members and a Vice-chair.
- Ongoing partnership with Dietitians of Canada and stakeholders to advocate for the reinstatement of Memorial University's Dietetics Program (three years at MUN and one year at Acadia). NLCD is still participating on the *Dietitian Education and Training Steering Committee* that was formed and work is ongoing in this area. A small working group has collected information and this will be used to develop a proposal to support reinstating a dietetics program at MUN.
- Attended meetings of the Health Professional Regulatory Network. This group allows the registrars of Newfoundland and Labrador professional regulatory colleges and associations to meet regularly to discuss issues of mutual concern and network. Health Regulators have focused on education sessions around the various areas of the disciplinary process.
- NLCD AGM was held on November 29, 2016. This AGM provided an opportunity to review NLCD accomplishments. As well, it provided an opportunity for networking and for NLCD members to learn more about NLCD role as a dietetic regulator.

## **Next Steps**

- Welcome a new representative from Central;
- Continue to work on Regulations and prepare Registrants for the changes with the newly developed regulations.
- Continue to communicate growth and development of the College to its members
- Develop a strategic plan
- Revise the current continuing competence program



## **REGISTRATION REPORT**

From April 1, 2016-March 31, 2017 the Newfoundland and Labrador College of Dietitians, had 183 Active Members and 2 Temporary registrations.

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Total Active Members .....	183
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Of this number, there were:

New Members .....	7
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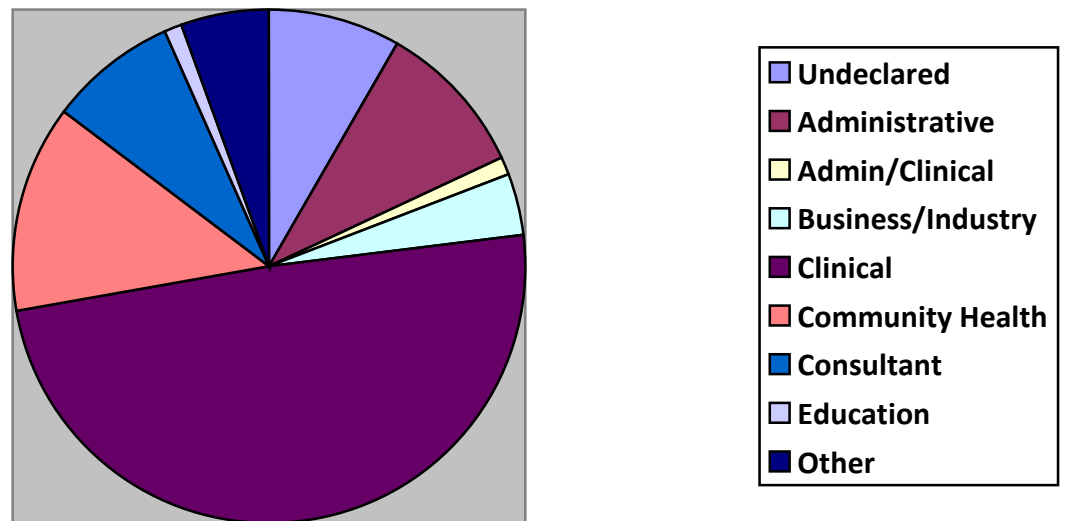
Resignations/non-renewing ...	6
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Temporary .....	2
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Registered Dietitians by areas of Practice:



## **Continuing Competence Committee**

Currently NLCD has a voluntary continuing competence program and 121 Registered Dietitians submitted points in the 2016-17 fiscal year. Note that points were for the 2016 calendar year.

## **Disciplinary Complaints**

NLCD received no complaints in 2016-17.

Submitted by,



Marjorie Scott, R.D.  
NLCD-Chair



Cynthia Whalen, M.S.c, R.D.  
Registrar & Executive Coordinator  
Newfoundland and Labrador College of Dietitians

**NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.**

**Financial Statements**

**Year Ended March 31, 2017**

**NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.**

**Index to Financial Statements**

**Year Ended March 31, 2017**

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# Fred Earle

Chartered Professional Accountant

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Newfoundland and Labrador College of Dietitians Inc.

I have audited the accompanying financial statements of Newfoundland and Labrador College of Dietitians Inc., which comprise the statement of financial position as at March 31, 2017 and the statements of revenues and expenditures, changes in net assets 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 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.

### 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 the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, 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 Newfoundland and Labrador College of Dietitians Inc. as at March 31, 2017 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

St. John's, Newfoundland and Labrador  
November 9, 2017



CHARTERED PROFESSIONAL ACCOUNTANT

**NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.**

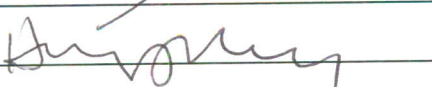
**Statement of Financial Position**

**March 31, 2017**

	2017	2016
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 88,434	\$ 129,802
Term Deposits	272,472	212,887
Interest receivable	2,598	2,296
	<u>\$ 363,504</u>	<u>\$ 344,985</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 4,750	\$ 7,445
Employee deductions payable	1,200	-
Deferred revenue (Note 3.)	75,150	78,750
	<u>81,100</u>	<u>86,195</u>
<b>NET ASSETS</b>		
General fund	<u>282,404</u>	<u>258,790</u>
	<u>\$ 363,504</u>	<u>\$ 344,985</u>

**ON BEHALF OF THE BOARD**

 Director

 Director

The notes are an integral part of these financial statements

**NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.**

**Statement of Revenues and Expenditures**

**Year Ended March 31, 2017**

	2017	2016
<b>REVENUES</b>		
Membership fees	\$ 88,750	\$ 81,701
Exam fees	4,031	3,140
	<u>92,781</u>	<u>84,841</u>
<b>EXPENSES</b>		
Registrar	49,199	40,146
Professional fees	4,741	3,673
Alliance fees	4,712	5,716
Meetings and conventions	3,085	1,550
Canadian dietetic regulatory examinations	2,640	3,040
Office	2,423	2,442
Telephone	1,915	3,330
Insurance	1,350	1,350
Training	652	1,655
Bursaries	600	600
Website	358	5,575
Advertising and promotion	300	-
Interest and bank charges	220	521
Repairs and maintenance	184	-
Legal fees	53	2,498
Business taxes, licenses and memberships	10	-
Miscellaneous	2	-
	<u>72,444</u>	<u>72,096</u>
<b>EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	20,337	12,745
<b>OTHER INCOME</b>		
Interest income	<u>3,277</u>	<u>2,719</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	\$ 23,614	\$ 15,464

The notes are an integral part of these financial statements

**NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.**

**Statement of Changes in Net Assets**

**Year Ended March 31, 2017**

	2017	2016
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 258,790</b>	<b>\$ 243,326</b>
Excess of revenues over expenses	23,614	15,464
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 282,404</b>	<b>\$ 258,790</b>



**NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.**

**Statement of Cash Flow  
Year Ended March 31, 2017**

	2017	2016
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 23,614	\$ 15,464
Changes in non-cash working capital:		
Interest receivable	(302)	124
Accounts payable	(2,695)	397
Deferred income	(3,600)	2,250
Employee deductions payable	1,200	-
	<u>(5,397)</u>	<u>2,771</u>
Cash flow from operating activities	<u>18,217</u>	<u>18,235</u>
<b>FINANCING ACTIVITY</b>		
Decrease (increase) in term deposits	<u>(59,585)</u>	<u>(45,405)</u>
<b>DECREASE IN CASH FLOW</b>	<u>(41,368)</u>	<u>(27,170)</u>
Cash - beginning of year	<u>129,802</u>	<u>156,972</u>
<b>CASH - END OF YEAR</b>	<u>\$ 88,434</u>	<u>\$ 129,802</u>

The notes are an integral part of these financial statements

# NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

## Notes to Financial Statements

Year Ended March 31, 2017

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### 1. DESCRIPTION OF BUSINESS

Newfoundland and Labrador College of Dietitians Inc. (the "College") is a not-for-profit organization which exists for the benefit of Newfoundland Dietitians. An Act and By-laws respecting the Newfoundland and Labrador Dietetic Association was assented to on December 13, 2005.

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Outlined below are those policies considered particularly significant for the College.

#### Cash and cash equivalents

Cash is defined as cash on hand, cash on deposit, and short-term deposits with maturity dates of less than 90 days, net of cheques issued and outstanding at the reporting date.

#### Revenue recognition

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. 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.

#### Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates include providing for amortization of capital assets. Actual results could differ from these estimates.

#### Contributed services

Volunteers contribute a significant number of hours each year to assist the College in carrying out its service delivery activities. Because of the difficulty of determining their fair value, these services are not recognized in the financial statements.

#### Income tax

The College is a not-for-profit organization and is not subject to corporate income tax.

#### 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.

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NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Notes to Financial Statements

Year Ended March 31, 2017

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3. DEFERRED REVENUE

Deferred revenue represents annual membership fees received in the current year which relate to the 2017-18 membership period. At March 31 the balances were as follows:

	2017	2016
<b>Deferred Revenue</b>		
Unearned membership fees	\$ 75,150	\$ 78,750

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4. FINANCIAL INSTRUMENTS RISKS

The organization's main financial instrument risk exposure is as follows:

**Credit Risk**

Credit risk arises from the potential that a counter party will fail to perform its obligations or commitment to the College. The College is exposed to credit risk from its members. The College has a significant number of members which minimizes concentration of credit risk.

**Liquidity Risk**

Liquidity risk is the risk to the College of having insufficient financial resources to meet its cash and funding requirements.

Given the nature of the organization's activities, the organization does not have material exposure to liquidity risk.

**Fair Value**

The College's carrying value of cash and cash equivalents, accounts receivable, and accounts payable approximates its fair value due to the immediate or short term maturity of these instruments.

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