

# 2019-2020 ANNUAL REPORT



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



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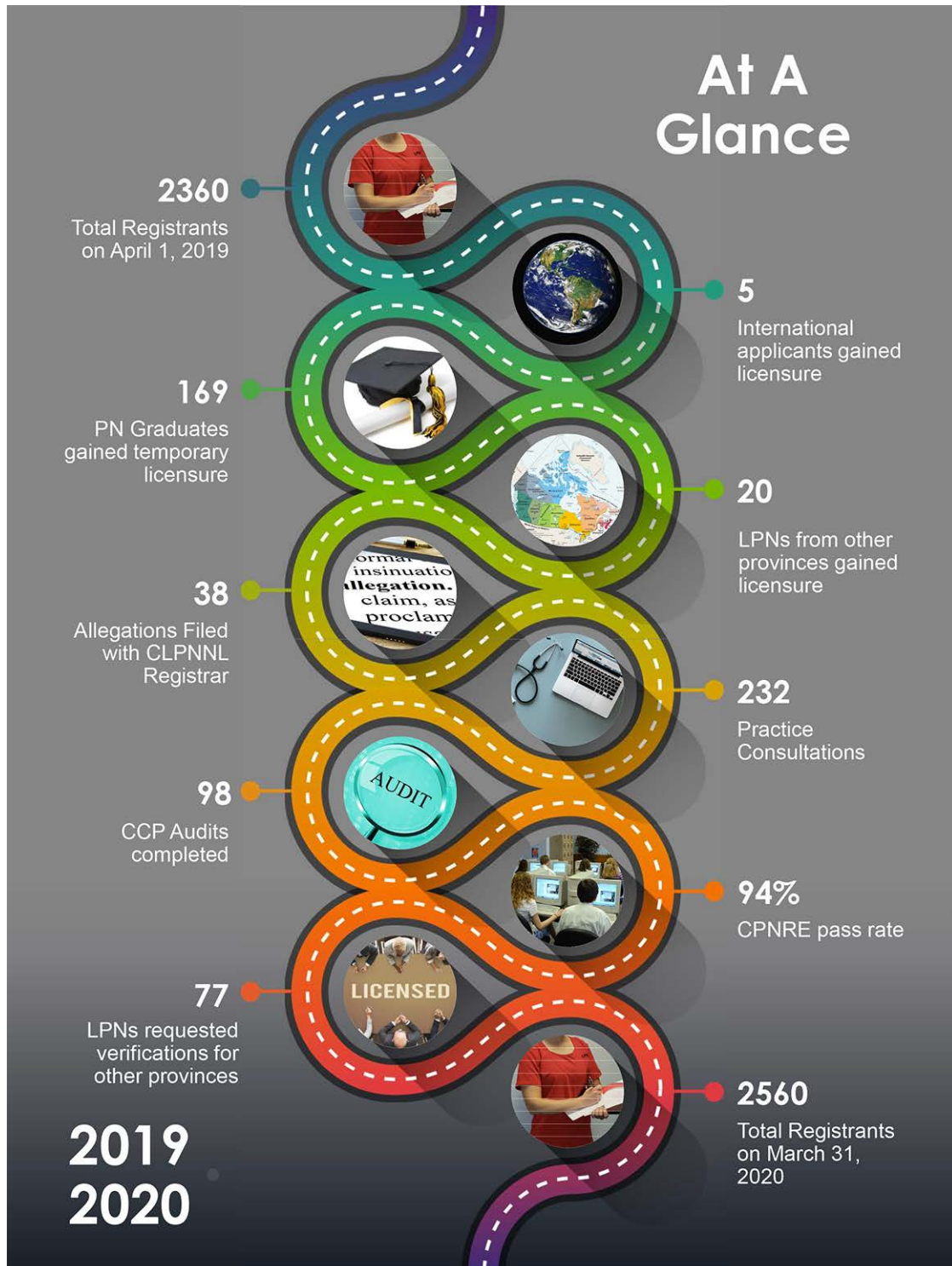
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*Licensed Practical Nurses – A Practical Approach to Quality Care*

The College of Licensed Practical Nurses of Newfoundland and Labrador (CLPNL) 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. This report details the regulatory activities and financial audit for the period April 1, 2019 to March 31, 2020.

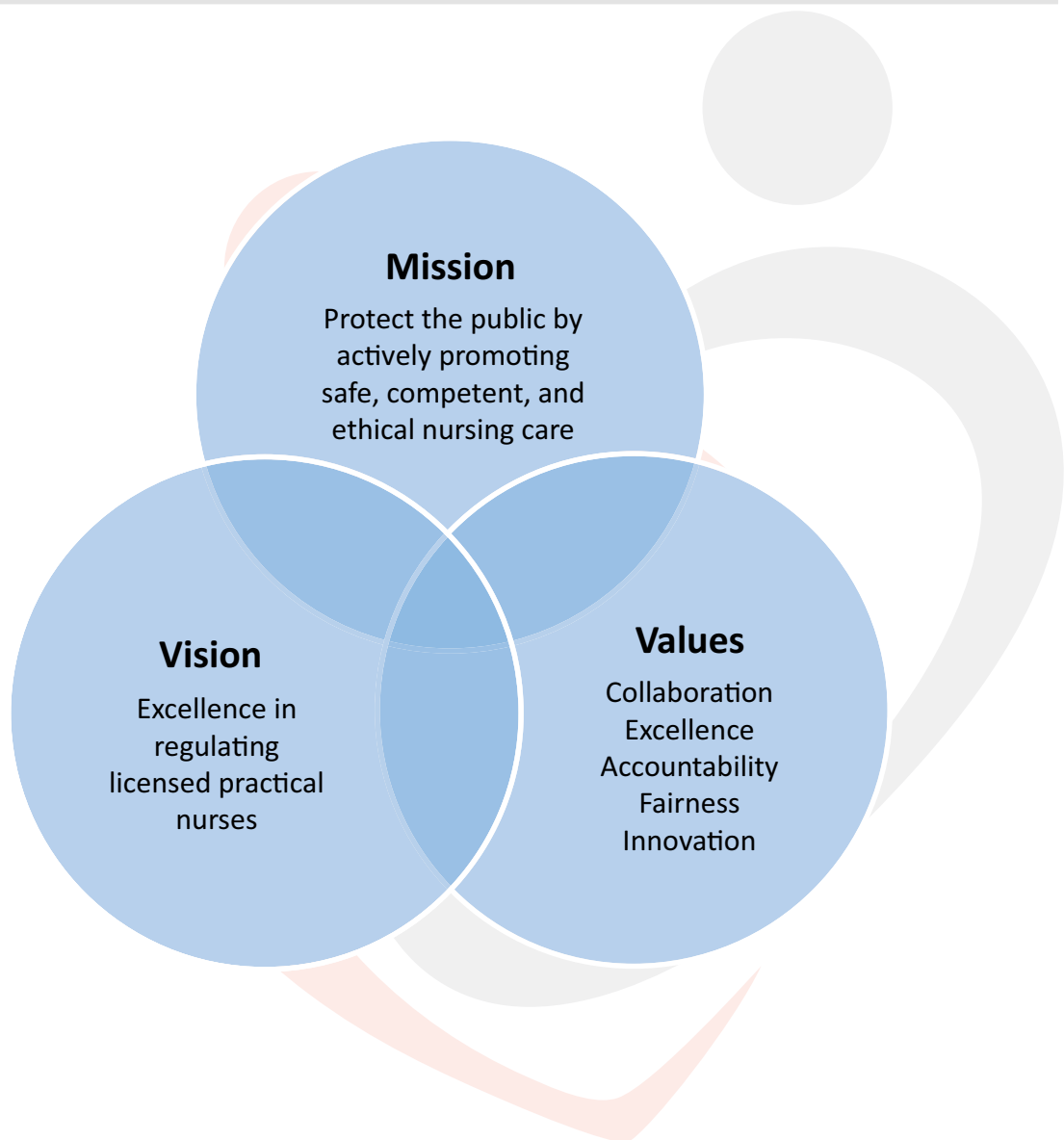
The CLPNL acknowledges and respects the province of Newfoundland and Labrador as the ancestral homelands of many diverse populations of Indigenous peoples who have contributed to 9,000 years of history including the Beothuk on the Island of Newfoundland. Today, this province is home to diverse populations of Indigenous and other people. We also acknowledge with respect the diverse histories and cultures of the Mi'kmaq, Innu, and Inuit.



## Introduction

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 legislation, persons who provide professional services to the public as an LPN must qualify and be licensed with the CLPNNL. The CLPNNL ensures LPNs have the necessary knowledge, skill, and judgement required to provide holistic nursing care to a diverse clientele in a variety of settings. The CLPNNL determines the entry-level competencies, approves the entry-level practical nursing education program, 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.

**Mandate:** Promoting safety and protection of the public through the provision of safe, competent, and ethical nursing care.



## Message from the Board Chair

**Jane Pardy**



During the 2019-2020 licensure year, significant activities were undertaken by the CLPNNL Board. This included the review and approval of the practical nursing education program at the Centre for Nursing Studies and College of the North Atlantic sites; the approval of updates to the entry-to-practice competencies; the development of a new competency profile; and, a review of our mission, vision, values and strategic direction. However, this year will likely be best remembered as the year of COVID-19.

We were able to continue to meet as a Board during these trying times. Our aim, as always was to protect the public. The importance of safe and competent LPN practice has been especially prominent. Of significant importance was enabling for rapid, safe, and appropriate licensure of practical nurses in response to COVID-19.

LPNs have experienced challenges to the ways they practice, how they interact with their clients and how they balance their personal and professional obligations, all while maintaining their standards of practice and honouring their ethical commitments. The dedication and commitment of LPNs to the health and well-being of our population is truly admirable.

On behalf of our Board, I am pleased to provide the 2019-2020 Annual Report. This report reflects the regulatory activities that the CLPNNL has undertaken in the interest of safe and competent care by LPNs in Newfoundland and Labrador.

We applaud our LPNs and pray they are each able to stay safe and well. We will meet again.

A handwritten signature in blue ink that reads "Jane Pardy".

## Message from the CEO/Registrar

**Wanda Wadman**



It is a privilege to report on the work of the organization as we focus on our mandate of public protection. This annual report highlights the commitment of the CLPNNL to achieving its mission to protect the public by actively promoting safe, competent, and ethical nursing care.

This is a challenging time in the health system as we respond to the COVID-19 pandemic. The role of LPNs as active and contributing members of the health care team has never been more important than it is now. LPNs value their role in public protection as demonstrated by their accountability to the Standards of Practice and Code of Ethics for the profession. Thank you, LPNs, for your continued commitment to the health and safety of the people of Newfoundland and Labrador.

The CLPNNL continues to respond and adapt to evolving regulatory best practices. We continue to use opportunities to strengthen our effectiveness as a regulator by



collaborating with other regulators and partners provincially, nationally, and internationally. Through collaboration among all nursing regulators across the country in particular, we consider strategies to create more consistency and alignment in regulatory approaches, share best practices and learn from each other in order to fulfill our public protection mandate as effectively and efficiently as possible.

A notable change for the CLPNNL this past year was the increased number of allegations against LPN practice. While resolving allegations against LPN practice impacts the CLPNNL significantly from a time and cost perspective, we consider the increase from a positive perspective as it supports our belief that the message of regulating practice in the public interest is being heard by LPNs, stakeholders and the public.

Thank you to a committed Board, a very small yet exceptional team at CLPNNL, members of the various committees that support the work of the Board, and to LPNs in Newfoundland and Labrador for demonstrating commitment to public protection by living the Standards of Practice and Code of Ethics in your nursing practice.

With respect and appreciation,

Wanda Wadman

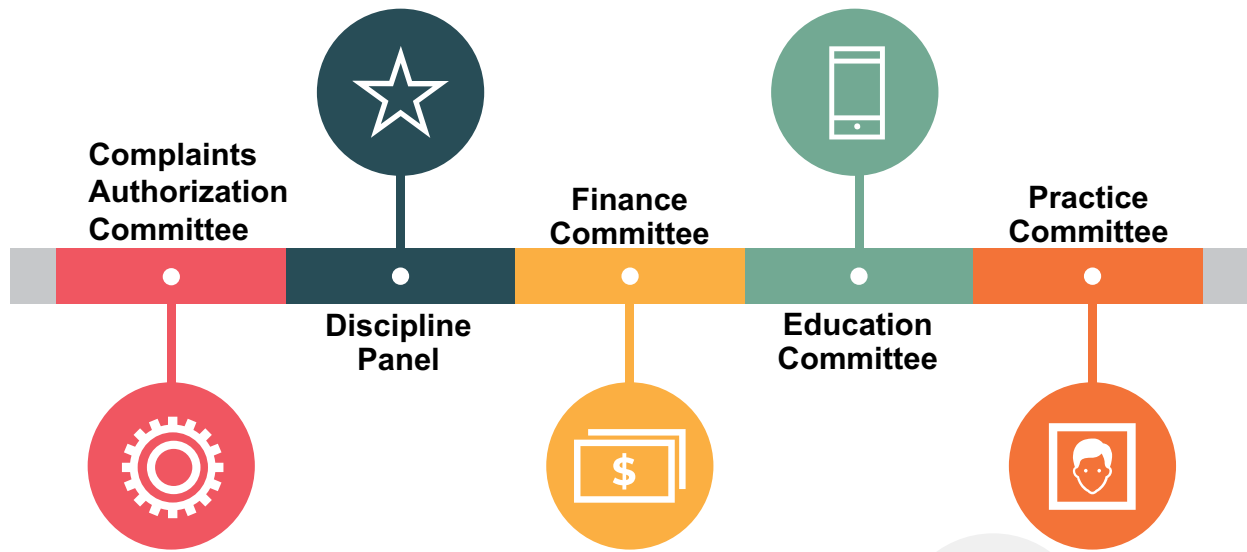
## Governance

The CLPNNL is governed by a board that consists of six elected LPNs, three public 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 development and delivery of practical nursing education in the province).



**CLPNNL Board:** Front Row (L-R): Dawn Lanphear, Centre for Nursing Studies; Sheila Fudge, public representative; Aimee Pennell, LPN; Una Davis, LPN. Back Row (L-R): Charlene Cooper, LPN; Lorie Cooke, LPN; Patricia Barrett, public representative; Christopher Janes, LPN; Kerrese Mitchell, LPN; Jane Pardy, public representative (Chair); Wanda Wadman (CEO/Registrar).

## Committees to support the CLPNNL Board



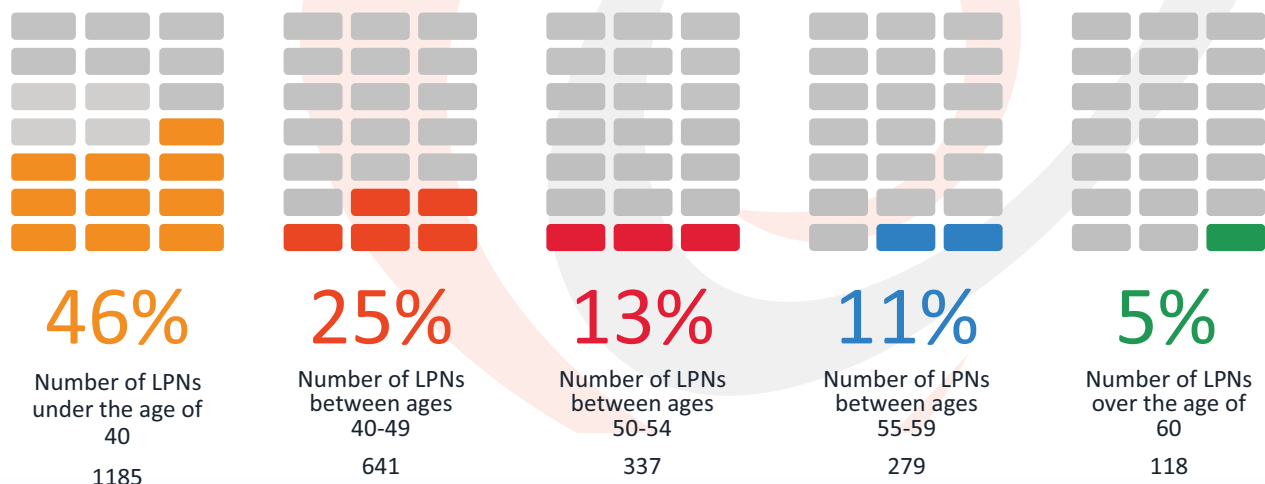
## LPN Demographics

There were 2560 LPNs registered with CLPNNL at the end of the 2019-2020 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.

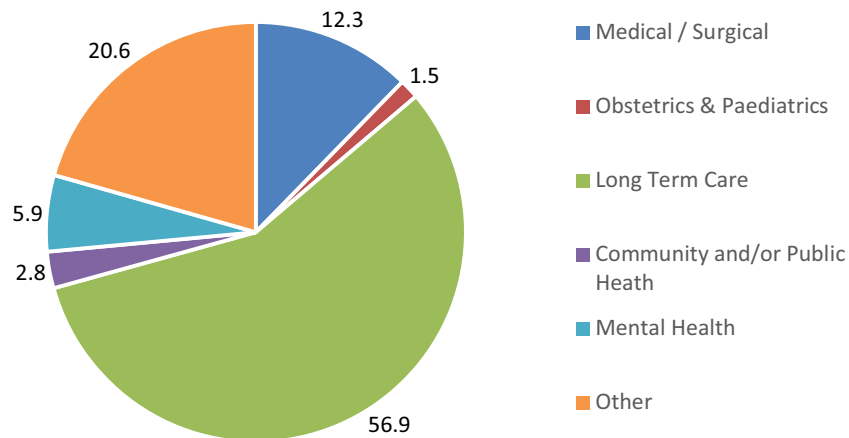
Figure 1 outlines the age distribution of LPNs in Newfoundland and Labrador. Approximately sixteen percent (16%) of licensees at the end of the 2019-2020 licensure year (n=397) are age 55 and above, therefore may be nearing retirement age. Figure 2 identifies areas where LPNs practice.

Figure 1: Age distribution of 2019-2020 Licensees.

## LPN Age Demographics





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

The category of *other* includes palliative care, administration, operating room, education, occupational health, rehabilitation, and any practice area identified by the LPN on licensure application as 'other'.

## Licensure and Credentialing

### National Nursing Assessment Service (NNAS)

Established in 2012, the National Nursing Assessment Service (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 on an applicant's eligibility for licensure. This year, CLPNNL received five (5) advisory reports from NNAS for IENs who identified Newfoundland and Labrador as a jurisdiction of choice. Four (4) applicants are in various stages of application process while one (1) applicant was successful in writing the Canadian Practical Nurse Registration Examination (CPNRE) and obtaining licensure with CLPNNL in 2019-2020. Four (4) international applicants from 2018-2019 were successful in passing the CPNRE this year and proceeded to obtain licensure in Newfoundland and Labrador.

### Labour Mobility

Canadian regulators for practical nursing in Canada continue to work with the federal and provincial governments to improve the 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 of public protection.

Twenty-three (23) applicants who were licensed in other Canadian provinces underwent a credential assessment process to obtain eligibility for licensure with CLPNNL. Twenty (20) of the 23 had their initial licence processed in 2019-2020, while one (1) has applied for licensure for the 2020-2021 year and two (2) have not applied for licensure.

When CLPNNL licensees seek licensure in another jurisdiction (Canadian or International) the CLPNNL will provide, on request, a verification about licensure held in Newfoundland and Labrador. In 2019-2020, 77 LPNs requested a verification for practical nurse regulators in other provinces in Canada. This number was down from 97 verification requests in 2018-19 and up from 70 verification requests in 2017-18.

## Licensure Examination

CLPNL, its Canadian counterparts, and Yardstick Assessment Strategies Inc. (YAS) collaborate to develop the Canadian Practical Nurse Registration Examination (CPRNE). 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. Newfoundland and Labrador graduates continue to score among the top in the country.

**Table 1. YAS Statistics for NL: Licensure Year 2019-2020.**

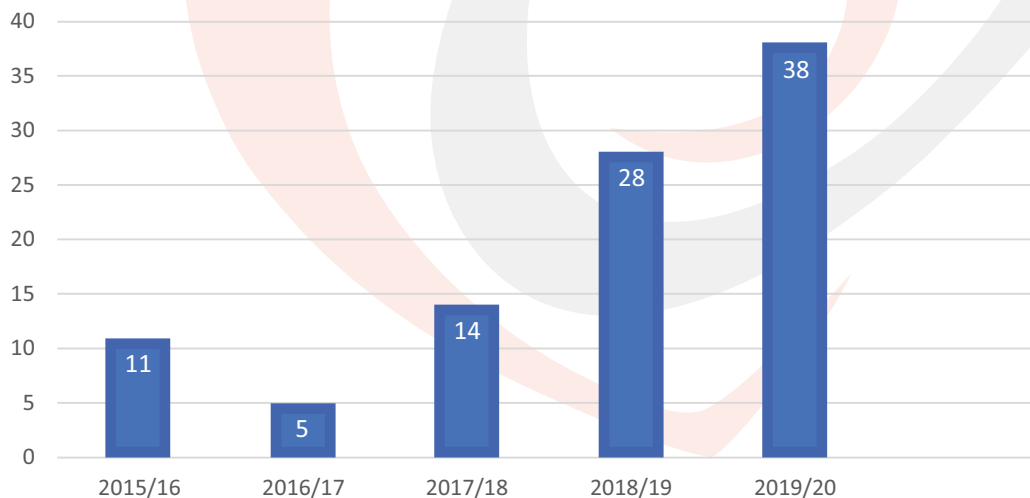
Number of Candidates in Province	First Exam	Repeat Exam
Number Registered	171	9
Number Writing	171	8
Number Not Writing	0	1
Number Passing	160	5
Number Failing	11	3
<b>Percent Passing</b>	<b>94%</b>	<b>63%</b>

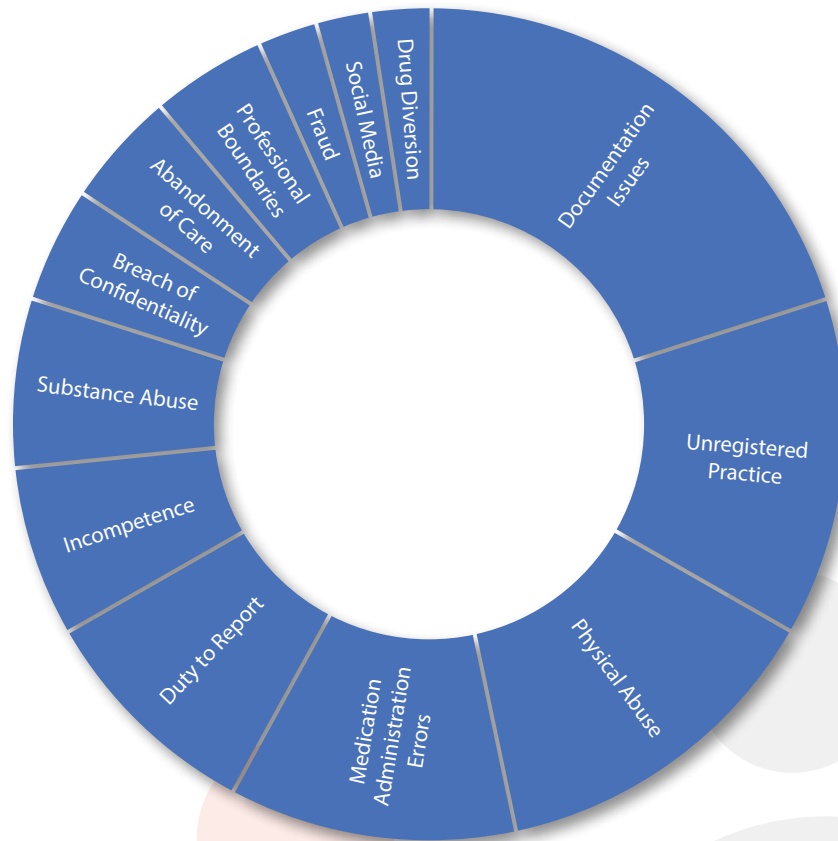
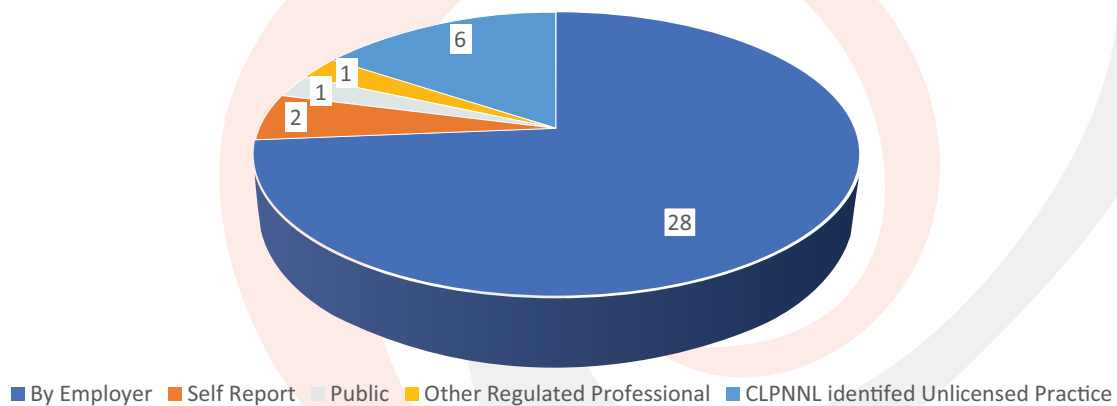
## Professional Conduct Review

The CLPNL is committed to resolving allegations against LPNs based on the principles of procedural fairness, transparency, and due diligence. Each allegation received by the CLPNL is reviewed thoroughly to determine the appropriate course of action. The Licensed Practical Nurses Act (2005) and Regulations (2011) outlines the process for addressing unprofessional conduct to protect the public from incompetent or unethical practitioners.

In 2019-2020 there were thirty-eight (38) allegations filed with the Registrar against thirty-seven (37) licensees. This represents 1.5% of CLPNL members. The number of allegations filed with the CLPNL Registrar has increased over the same period last year (Figure 3) and an increase in the complexity of allegations is noted (see Figure 4 and Figure 6).

**Figure 3: Allegations received by CLPNL per licensure year.**



**Figure 4: Types of Infractions alleged in 2019-2020.****Figure 5: Source of Allegations received by CLPNNL in 2019-2020.**

In 2019-2020 allegations of infractions fell into one of four categories as defined in the LPN Act (2005) section 13.(c).

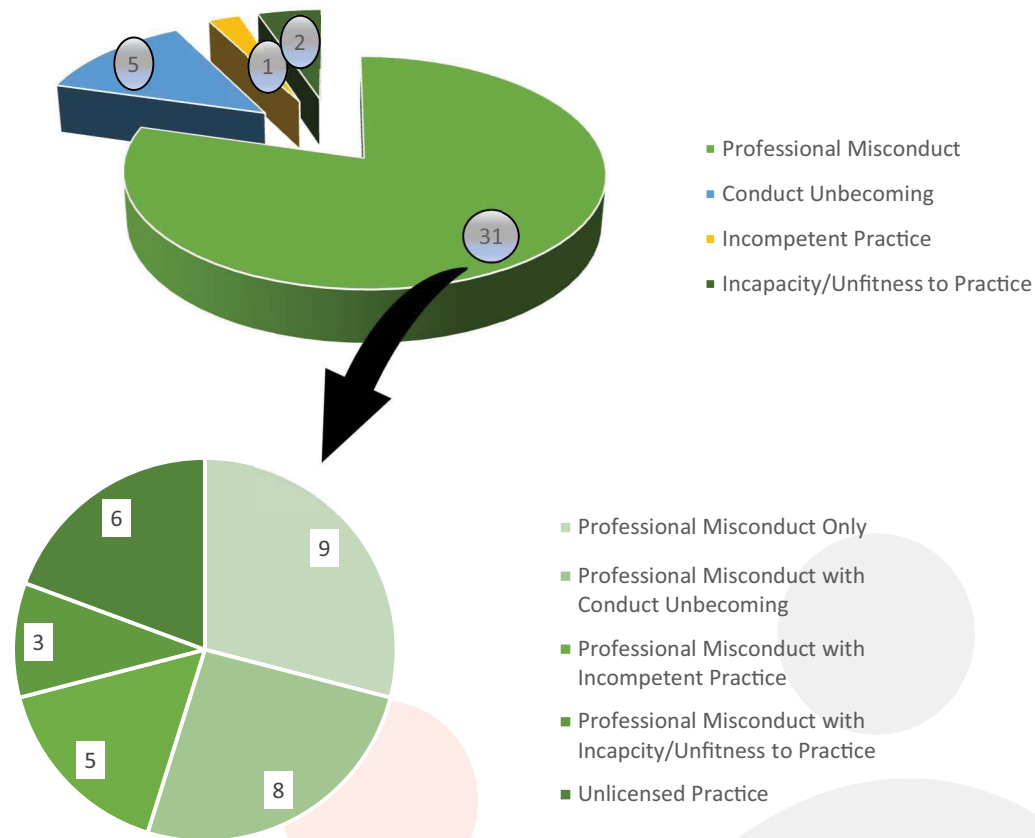
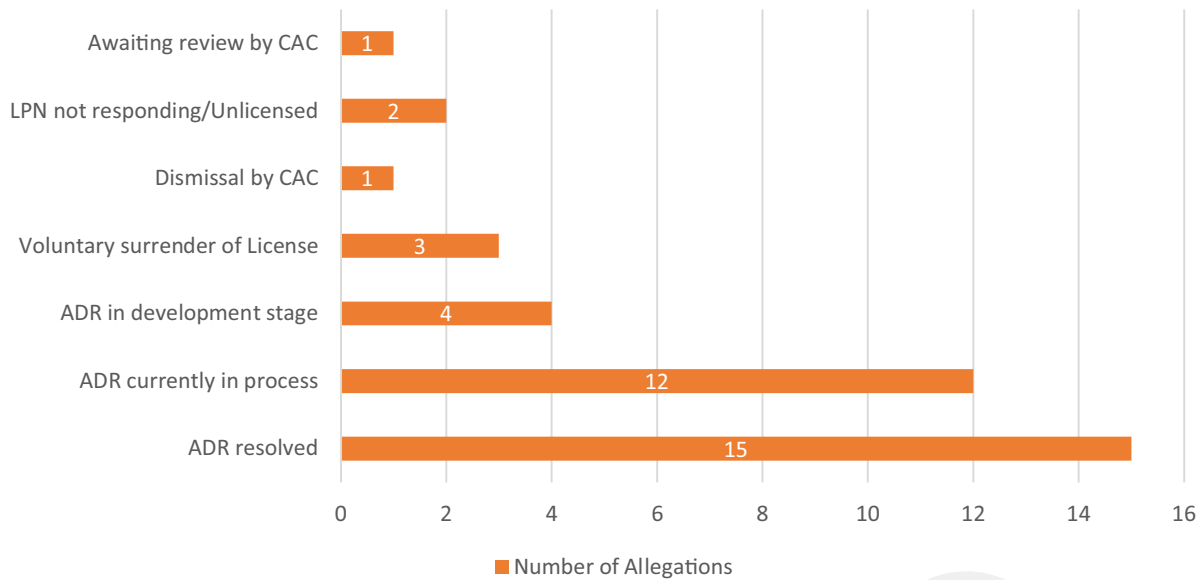
**Figure 6: Categories and numbers of allegations for 2019-2020 with breakdown of Professional Misconduct allegations.**

Figure 6 illustrates the ever-increasing complexity of allegations that have been filed with the Registrar this year. It outlines a breakdown of the 31 allegations of professional misconduct, where 22 of those cases (71%) involved more than one type of conduct.

### Disposition of Allegations

In 2019-2020, CLPNNL worked, in the interest of the public, to resolve allegations against LPNs. The Licensed Practical Nurses Act (2005), sections 13-27, outlines the process used by the CLPNNL to address an allegation. The Registrar may attempt to resolve an allegation through an Alternate Dispute Resolution (ADR) process if all parties are agreeable. When an allegation is not satisfactorily resolved by the Registrar, it is referred to the Complaints Authorization Committee (CAC), a committee of the Board. The CAC may refer the allegation back to the Registrar for ADR or may direct another action as outlined in the Act. The CAC has a number of choices available including ordering an investigation, requiring the respondent to appear before it, counselling or cautioning a respondent, recommending a licensure suspension, among other options. In 2019-2020, the ADR process was utilized to resolve 15 allegations, and 16 other allegations are in various stages of the ADR process.

**Figure 7: Disposition of allegations 2019-2020 at March 31, 2020.**

In resolving allegations, LPNs may be required to partake in education sessions with the CLPNNL Practice Consultant. In 2019-2020 the CLPNNL Practice Consultant conducted 12 discipline related education sessions. The sessions included a review and discussion of the CLPNNL's Standards of Practice, Code of Ethics, and the importance of professional regulation. Other topics, relevant to the alleged conduct, ranged from documentation and medication administration to scope of practice and discussions around the importance of the therapeutic nurse-client relationship.

## Strategic Priorities

The CLPNNL Board's strategic plan for 2018-2020 identifies strategic priorities and goals for the College. With the ongoing work towards achieving these goals, the CLPNNL remains committed to the mandate, mission, vision, and values of our organization. Building on the strengths of the College, the Board identified three strategic priorities. The following is an outline of activities the CLPNNL has undertaken this year to advance the strategic plan according to each priority:

### Priority 1: Supporting LPNs to grow into leadership roles.

CLPNNL held six (6) workshops for LPNs throughout the province in 2019-2020. 171 LPNs attended day-long sessions discussing professional regulation, professionalism, and leadership. Workshops were held in Gander, Grand Falls, Goose Bay, Burin, St. John's, Corner Brook.

Leadership presentations were provided to third semester PN students at the following sites: Centre for Nursing Studies, Corner Brook, Grand Falls-Windsor, Clarenville, Carbonear, Happy Valley-Goose Bay.

Two hundred and twenty-one (221) LPNs indicated that they completed the four (4) leadership modules available on the Practice NL Website.

CLPNNL Liaisons have led the development of a document to provide direction to LPNs in resolving professional practice issues. A fall 2020 completion date is anticipated.

LPNs were informed that the CLPNNL Board outlined criteria for LPNs to teach in clinical and laboratory components of the practical nursing program. A course to prepare LPNs for this role is currently under development.

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

THE CLPNNL Board approved a revised Competency Profile effective September 1, 2019. The [Competency Profile: Scope of Practice for LPNs in Newfoundland and Labrador](#) is available on the CLPNNL Website. Both in-person and webinar sessions were held to introduce the competency profile.

CLPNNL, through the Canadian Council of Practical Nurse Regulators (CCPNR), completed a revised [Entry-Level Competencies for LPNs in Canada](#). The CCPNR entry-level competency document, to be in effect in [2022](#), was approved by the CLPNNL Board to be adopted for Newfoundland and Labrador.

In conjunction with counterparts at the College of Registered Nurses of Newfoundland and Labrador, education sessions were conducted on scope of practice, accountability, and professionalism reaching over 800 RNs and LPNs.

Presentations were provided to a variety of health professionals (approximately 300 attendees) about LPN Scope of Practice, including a presentation at a national conference.

Television advertisements were developed to depict, for the public, the functions of CLPNNL, along with the variety of LPN roles and the scope of LPN practice. These advertisements appear regularly.

Over the course of the practical nursing program, CLPNNL presents to PN students, at all sites, about scope of practice, licensure, professional regulation, standards of practice, leadership, and other topics on request.

CLPNNL provided 232 practice consultations to support LPNs, employers, and others. This practice support serves to clarify the LPN role, scope of practice, or the application of LPN Standards or the Code of Ethics in a practice setting.

**Figure 8: Practice consultation by topic**





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

The CLPNNL Board approved a motion requiring all new applicants after April 1, 2020 to complete an on-line module on Jurisprudence prior to licensure.

CLPNNL collaborated with the College of Registered Nurses of Newfoundland and Labrador to develop a document outlining professional expectations in relation to Medication Management. This document became effective June 2019.

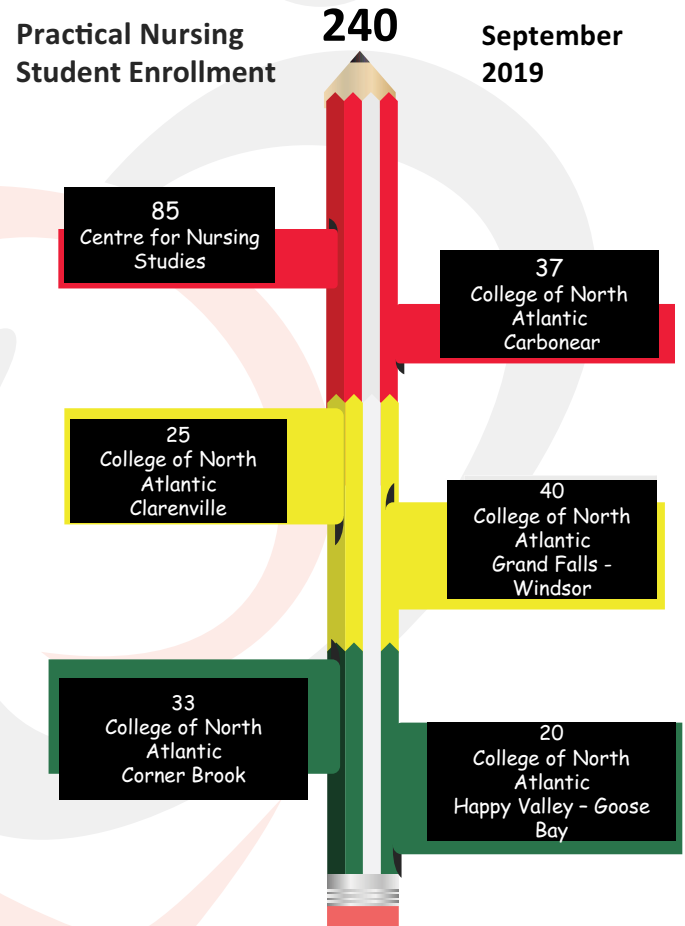
Twelve (12) education and practice consultations were held with LPNs as part of their professional conduct review process.

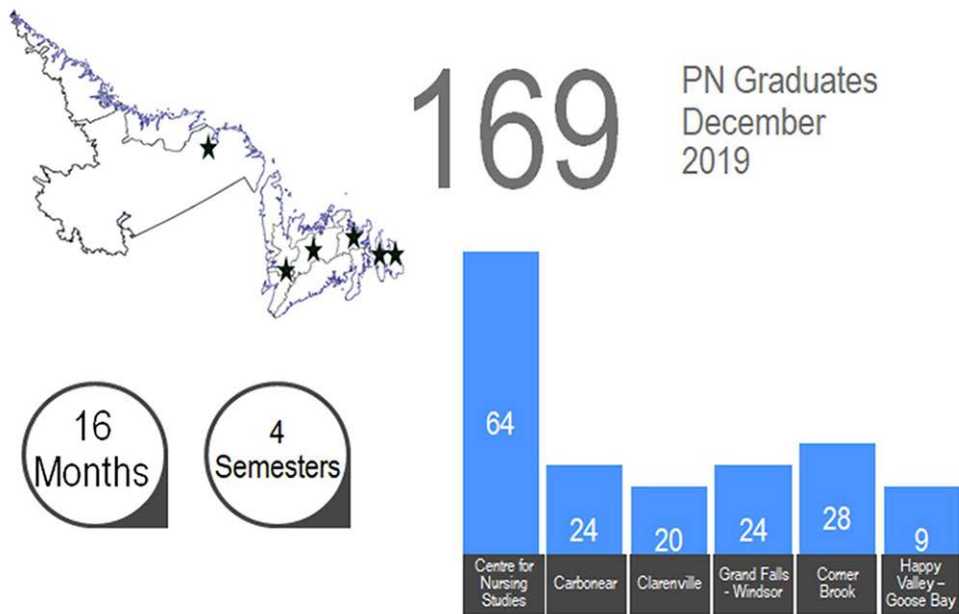
CLPNNL sponsored webinars throughout the year. Topics included expectations around scope of practice, documentation, medication administration and professionalism. Almost 700 LPNs availed of these webinars.

CLPNNL was invited to present within Regional Health Authorities to over 250 LPNs.

## Practical Nursing Education

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. In September 2019, 240 students entered the PN program. 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.



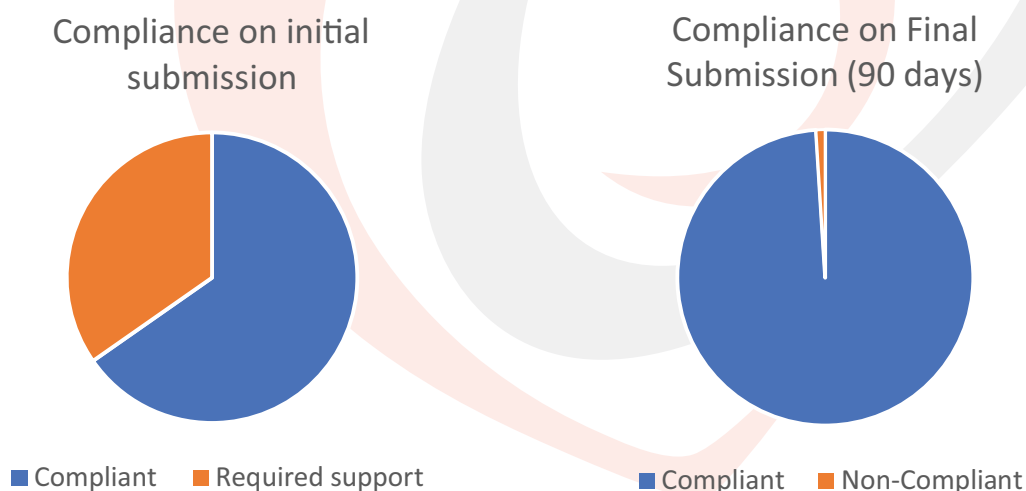


In June 2019, the CLPNNL Board granted a 5-year program approval to the parent institution, the Centre for Nursing Studies, and five satellite sites of the College of the North Atlantic (Carbonear, Clareville, Grand Falls-Windsor, Corner Brook and Happy Valley-Goose Bay). The program approval process ensures that Practical Nurse programs are preparing graduates for safe, professional practice as outlined in the entry-level competencies. It indicates that the program being delivered is in accordance with the standards and criteria as set by CLPNNL.

## Continuing Competency Program

LPNs use a formalized process known as the Continuing Competency Program (CPP) to assess their knowledge, skill and judgement in carrying out their nursing practice safely, competently and ethically. Using the CLPNNL Standards of Practice and based on their self assessment, LPNs develop a learning plan and carry out activities to meet their learning needs. CLPNNL audited 98 LPNs (through random selection) for the 2018-2019 licensing year. Sixty-four (64) LPNs were fully compliant at initial submission, whereas 34 required additional support to achieve compliance. By the end of the final submission deadline, 97 LPNs were compliant with the CCP requirements. One LPN was referred to the CLPNNL Registrar for conduct review. Overall a 99% CCP compliance rate was demonstrated.

**Figure 9: Continuing Competency Compliance on initial submission and at final submission.**



## COVID-19 Response

COVID-19 and the declared public health emergency in Newfoundland and Labrador required that the College be prepared to assist LPNs, the health system, and the public of Newfoundland and Labrador through reducing or removing barriers to the mobilization of LPNs while still protecting the integrity of the profession and the public's interest. To this end, actions were undertaken in March 2020:

- ✓ The CLPNNL Board met to approve a policy to allow for changes to the licensure process considering the public health emergency. The policy also provided for changes to the scope of practice via the Delegations of Function process should they be urgently required.
- ✓ CLPNNL requested changes to the LPN Regulations in relation to emergency temporary licensure.
- ✓ CLPNNL developed a process for practical nurses who had been previously licensed with CLPNNL, and for LPNs from other Canadian jurisdictions to apply for a temporary emergency license. The process also allowed for recent graduates of a CLPNNL approved practical nurse education program, who had not yet written their licensure exam, to apply for an emergency temporary license.
- ✓ License renewal processes continued.
- ✓ CLPNNL staff moved to online and telephone-based services in order to maintain physical distancing. All staff were available via e-mail and phone.
- ✓ Relevant practice questions and answers were prepared and placed on the CLPNNL website.
- ✓ The CEO/Registrar collaborated with the NL Health Regulators group to consider required actions and to share resources.

## Making Connections

### Practice e-journal

*PRACTICE* e-journal is sent three (3) times per year to LPNs, key stakeholders and others who subscribe and it is publicly available by visiting the News section on the CLPNNL website ([www.clpnnl.ca](http://www.clpnnl.ca)). *PRACTICE* highlights topics such as the Standards of Practice, Scope of Practice, Regulatory information, Registration, and Education.

### Social Media

CLPNNL uses Facebook to provide messaging about current topics and upcoming events.



Total Followers: 891



Total Likes: 855

Highest number of people reached per one post: 1925

Highest number of views in one day: 63

## Surveys

CLPNNL obtains feedback from LPNs and utilizes this feedback in decision making and planning. In 2019-2020 168 LPNs and others received an invitation to complete a feedback survey on the draft of the Competency Profile. Twenty-three (23) responses were received. As the CLPNNL Board prepared to undertake a review of their strategic plan, they invited LPNs to provide input. An invitation was sent to 2558 LPNs with 860 responding to the survey.

## Website

The CLPNNL website is an information portal for the public, LPNs and other stakeholders. An on-line events registration process was added this year. Updated licensure information related to language proficiency and other criteria has been added. Board approved documents are available on the Practice tab. The updated Continuing Competency Program toolkit is posted.

## E-mail

CLPNNL utilizes an e-mail distribution platform to connect with LPNs and other stakeholders. This method is used when the information to be distributed is pertinent to LPN practice, widely applicable, or related to regulatory matters. This year, 36 e-mails were sent with 60.5% of recipients opening the e-mail information.

## Stakeholders

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

- Centre for Nursing Studies (CNS)
- College of the North Atlantic
- Yardstick Assessment Strategies Inc. (YAS)
- Canadian Council for Practical Nurse Regulators (CCPNR)
- College of Registered Nurses of Newfoundland and Labrador (CRNNL)
- 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)
- Newfoundland and Labrador Health Regulators Network
- National Nursing Assessment Service (NNAS)
- Chancellor Park Partnerships Advisory Council
- Canadian Nurse Regulators Collaborative (CNRC)
- National Council of State Boards of Nursing (NCSBN)
- Council on Licensure, Enforcement and Regulation (CLEAR)

## CLPNNL Committees

(on March 31, 2020)

### Complaints Authorization Committee

Dawn Lanphear	Chair, Parent Institute Representative
Patricia Barrett	Vice-Chair, Public Representative
Una Davis	LPN
Christopher Janes	LPN
Kerrese Mitchell	LPN

### Disciplinary Panel

Shawna Hayley Sharpe	LPN, Chair
Sabrina Baker	LPN
Bernard Bromley	Public Representative
Sylvia Bursey	LPN
Megan Edwards Harris	LPN
Gail Hogan	Public Representative
Christopher Matthews	LPN
Trista McGrath	LPN
Juliet Pottinger	LPN
Gerald Smith	LPN
Donna Stone	Public Representative

## Education Committee

Scott Carroll	LPN
Elizabeth Crawford	Public Representative
Pamela Cronhelm	Employer Representative, Labrador-Grenfell Health
Jeanette Cronin	Faculty Representative, Centre for Nursing Studies
Cheryl Dyke	Faculty Representative, College of the North Atlantic
Vanessa Fancey	Employer Representative, Central Health
Natasha Fulford	Associate Director, Centre for Nursing Studies
Mimajoan Saunders	LPN
Heather Hunt-Smith	Employer Representative, Eastern Health
Christopher Matthews	LPN
Aimee Pennell	LPN
Karen Rowsell	LPN
Dena Lake	CLPNNL Regulatory Officer (non-voting member)
Wanda Wadman	CLPNNL Chief Executive Officer/ Registrar (non-voting member)

## Finance Committee

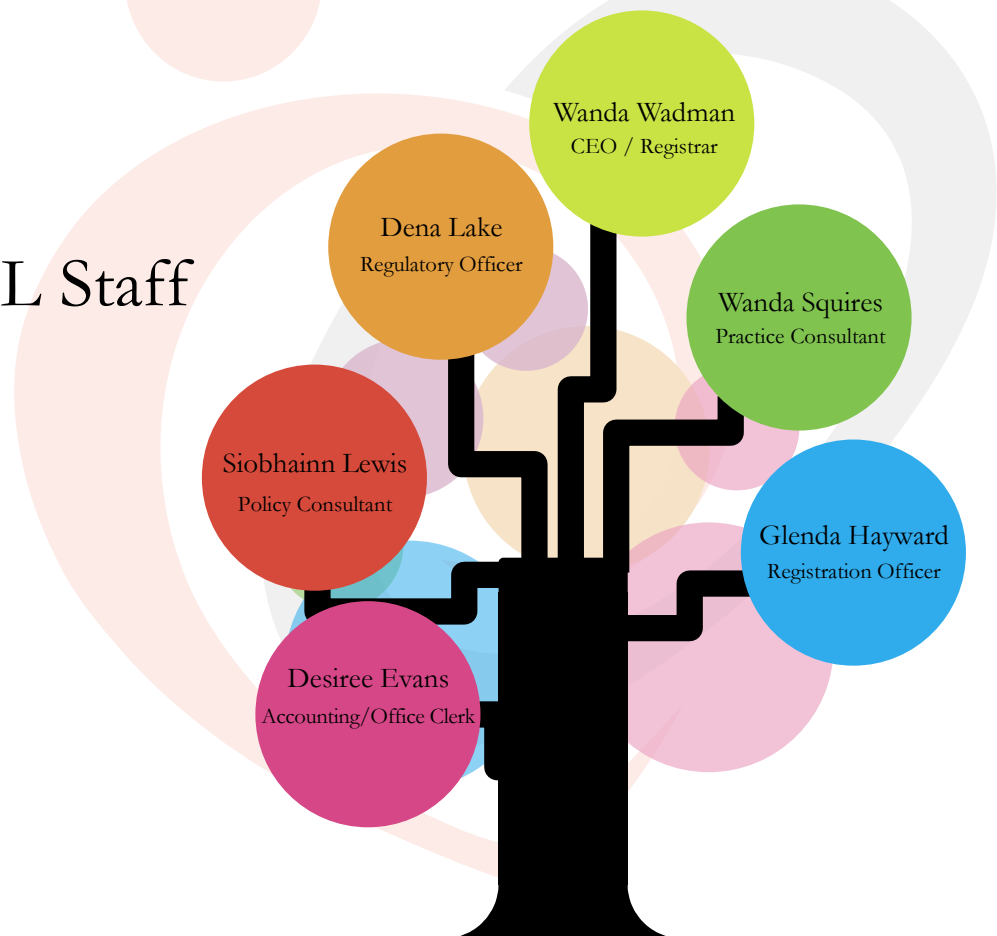
Sabrina Baker	LPN
Rod Hayward	LPN
Dawn Lanphear	Board Representative
Aimee Pennell	Board Representative
Dacia Wallace	LPN
Desiree Evans	CLPNNL Accounting Clerk, (non-voting member)
Wanda Wadman	CLPNNL Chief Executive Officer/Registrar (non-voting member)



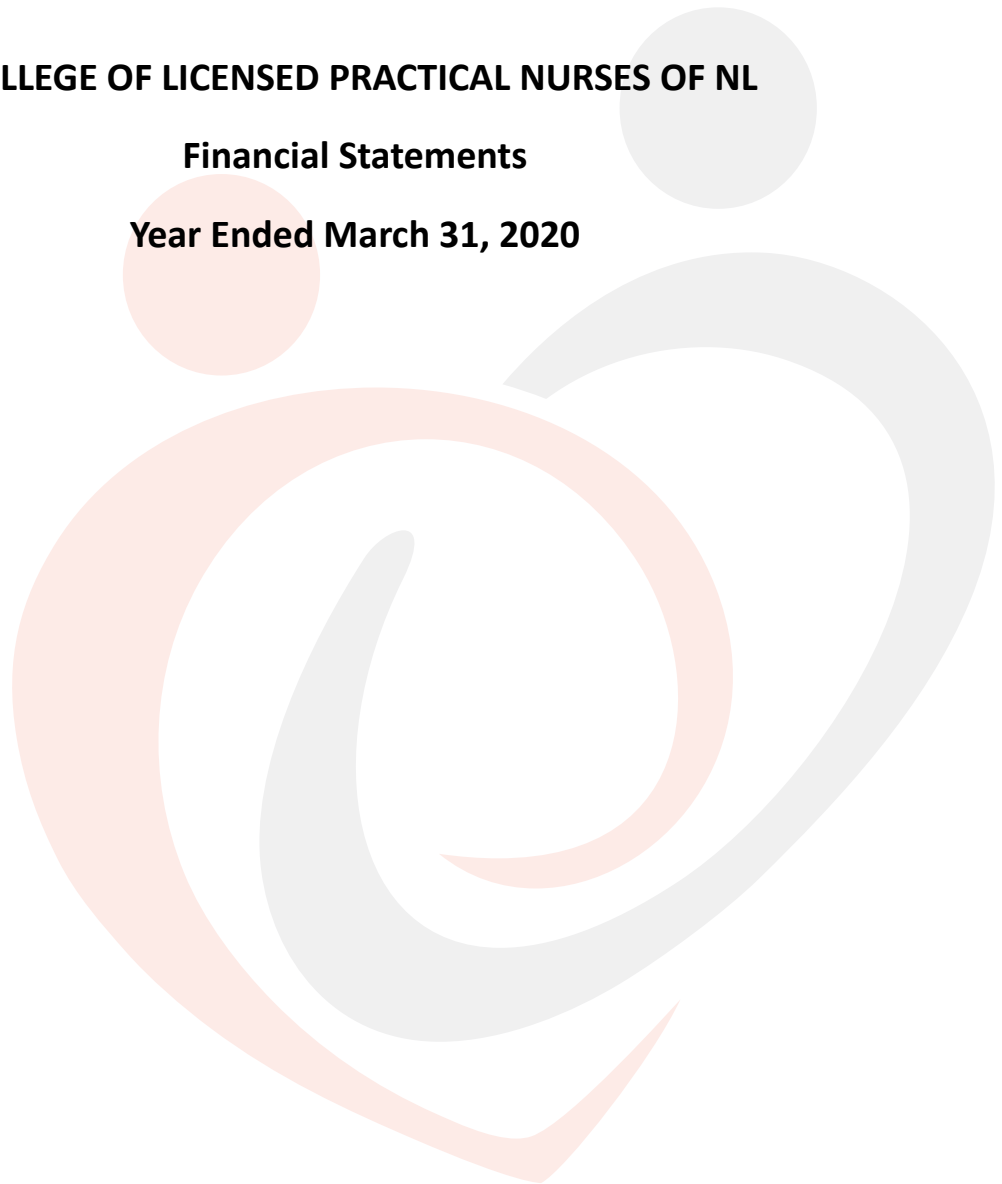
## Practice Committee

Patricia Barrett	Board Representative
Melissa Colbourne	LPN, Zone 1
Lorie Cooke	Board Representative
Jeanette Cronin	Faculty Representative, Centre for Nursing Studies
Joanne Green	LPN, Zone 2
Shawna Haley Sharpe	LPN, Zone 1
Christopher Janes	LPN, Zone 3
Amanda Jennings	Employer Representative, Central Health
Kimberly Sheppard	LPN, Zone 4
Beverly Smith	Faculty Representative, College of the North Atlantic
Deborah Squires	Employer Representative, Eastern Health
Dawn Warren	LPN, Zone 2
Siobhainn Lewis	CLPNNL Policy Consultant (non-voting member)
Wanda Squires	CLPNNL Practice Consultant (non-voting member)
Wanda Wadman	CLPNNL Chief Executive Officer, Registrar (non-voting member)

## CLPNNL Staff



**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**  
**Financial Statements**  
**Year Ended March 31, 2020**



**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**  
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P.O. Box 29024  
St. John's, NL A1A 5B5  
T: 709.754.7009  
F: 709.754.5314  
E: brian@briantscammell.ca

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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, 2020, 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, 2020, 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 5, 2020

  
Brian T. Scammell Professional Corporation  
Chartered Professional Accountant

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL****Statement of Financial Position****March 31, 2020**

	2020	2019
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 275,429	\$ 228,455
Accounts receivable	-	18,279
Interest receivable	739	1,554
Prepaid expenses	26,890	21,995
	<b>303,058</b>	<b>270,283</b>
TERM DEPOSITS <i>(Note 3)</i>	<b>1,100,000</b>	<b>850,000</b>
CAPITAL ASSETS <i>(Note 4)</i>	<b>1,482,279</b>	<b>1,535,786</b>
	<b>\$ 2,885,337</b>	<b>\$ 2,656,069</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities <i>(Note 6)</i>	\$ 145,031	\$ 58,022
Membership fees received in advance <i>(Note 7)</i>	776,378	679,810
Accrued vacation pay	97,397	87,177
	<b>1,018,806</b>	<b>825,009</b>
<b>NET ASSETS</b>		
General Fund	1,696,877	1,634,118
Education Fund (Schedule 1)	1,750	5,978
Discipline Fund (Schedule 2)	167,904	190,964
	<b>1,866,531</b>	<b>1,831,060</b>
	<b>\$ 2,885,337</b>	<b>\$ 2,656,069</b>

See notes to financial statements



**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**  
**Statement of Revenues and Expenditures**  
**Year Ended March 31, 2020**

	2020	2019
<b>REVENUES</b>		
Membership fees	\$ 747,351	\$ 735,976
Examinations	72,766	65,874
Other	46,654	21,270
Foreign credentials recognition program	-	13,500
Interest	16,465	11,331
	<b>883,236</b>	<b>847,951</b>
<b>EXPENDITURES</b>		
Salaries and benefits	487,734	447,041
Amortization	62,288	66,135
Travel and meetings	50,742	65,293
Examinations	37,480	40,892
Special projects	29,601	27,292
Municipal taxes	27,998	29,202
Insurance	26,375	28,480
Utilities	16,681	17,501
Interest and bank charges	16,106	13,719
IT support	15,338	13,558
Memberships	14,562	12,914
Repairs and maintenance	13,468	9,165
Public relations	11,262	19,719
Office	10,235	18,202
Nursing week	9,303	3,366
Miscellaneous	8,234	8,331
Seminars and workshops	5,563	7,575
Accounting and audit	6,875	5,401
Legal	3,494	1,275
Newsletter	1,438	1,550
Publications	-	3,200
	<b>854,777</b>	<b>839,811</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES FROM OPERATIONS</b>	<b>28,459</b>	<b>8,140</b>
Rental income	34,300	37,031
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>\$ 62,759</b>	<b>\$ 45,171</b>

See notes to financial statements

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**  
**Statement of Changes in Net Assets**  
**Year Ended March 31, 2020**

	General Fund	Discipline Fund (Schedule 2)	Education Fund (Schedule 1)	2020 Total	2019 Total
<b>NET ASSETS - BEGINNING OF YEAR</b>					
Excess of revenue over expenditures	\$ 1,634,118	\$ 190,964	\$ 5,978	\$ 1,831,060	\$ 1,802,611
Excess of expenditures over revenue	62,759	-	-	62,759	45,171
	-	(23,060)	(4,228)	(27,288)	(16,722)
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 1,696,877</b>	<b>\$ 167,904</b>	<b>\$ 1,750</b>	<b>\$ 1,866,531</b>	<b>\$ 1,831,060</b>

See notes to financial statements

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL****Statement of Cash Flows****Year Ended March 31, 2020**

	2020	2019
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenditures	\$ 62,759	\$ 45,171
Item not affecting cash:		
Amortization of capital assets	62,288	66,135
	125,047	111,306
Changes in non-cash working capital:		
Accounts receivable	18,279	(14,771)
Interest receivable	815	701
Accounts payable and accrued liabilities	87,009	(45,557)
Membership fees received in advance	96,568	1,073
Prepaid expenses	(4,895)	(8,203)
Accrued vacation pay	10,220	(10,823)
	207,996	(77,580)
Cash flow from operating activities	333,043	33,726
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(8,781)	(8,566)
Proceeds from redemption of term deposits	-	351,582
Purchase of term deposits	(250,000)	(251,582)
Cash flow from (used by) investing activities	(258,781)	91,434
<b>FINANCING ACTIVITIES</b>		
Change in discipline fund	(23,060)	(14,222)
Change in education fund	(4,228)	(2,500)
Accrued severance pay	-	(44,667)
Cash flow used by financing activities	(27,288)	(61,389)
<b>INCREASE IN CASH FLOW</b>	<b>46,974</b>	<b>63,771</b>
Cash - beginning of year	228,455	164,684
<b>CASH - END OF YEAR</b>	<b>\$ 275,429</b>	<b>\$ 228,455</b>
<b>CASH FLOWS SUPPLEMENTARY INFORMATION</b>		
Interest received	\$ 815	\$ (701)
Interest paid	\$ 16,106	\$ 13,719

See notes to financial statements

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL****Notes to Financial Statements****Year Ended March 31, 2020****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 (ASNFPPO).

***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.

***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.

When the Organization issues financial instruments that include both a debt and equity component, the entire proceeds are allocated to the debt component, and the equity component is assigned a measurement amount of \$nil.

*(continues)*

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL****Notes to Financial Statements****Year Ended March 31, 2020****2. SIGNIFICANT ACCOUNTING POLICIES (continued)*****Capital assets***

Capital assets are stated at cost or deemed cost less accumulated amortization and 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***

There was a change in the accounting for severance pay during the year to cease accruing severance pay for eligible employees. \$20,372 was paid to these employees to settle the liability.

In prior years, the liability for severance pay was recorded in the accounts for all employees who had a vested right to receive such a payment.

***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, 2020****3. TERM DEPOSITS**Term deposits

Term deposits, interest rate of 1.400%, matures March 20, 2025	\$	400,000	\$	-
Term deposits, interest rate of 2.000%, matures March 15, 2024		200,000		-
Term deposit, interest rate of 1.400%, matures March 15, 2025		300,000		-
Term deposit, interest rate of 2.400%, matures March 15, 2022		200,000		-
Term deposits, interest rate of 2.00% matured on September 15, 2019.		-		250,000
Term deposits, interest rates of 2.20%, matured March 15, 2020		-		200,000
Term deposits, interest rate of 2.00% matured on March 15, 2020		-		200,000
Term deposits, interest rate of 2.400% matured on March 15, 2022		-		200,000
	\$	1,100,000	\$	850,000

**4. CAPITAL ASSETS**

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Buildings	\$ 1,488,510	\$ 288,695	\$ 1,199,815	\$ 1,249,807
Land	242,264	-	242,264	242,264
Furniture and fixtures	131,896	107,610	24,286	30,822
Computer equipment	55,366	40,487	14,879	10,593
Online registration	19,470	18,435	1,035	2,300
	\$ 1,937,506	\$ 455,227	\$ 1,482,279	\$ 1,535,786

**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 4.200% This line of credit is secured by real property and a general security agreement. At March 31, 2020, the amount owing, which is due on demand, was \$0.



**COLLEGE OF LICENSED PRACTICAL NURSES OF NL****Notes to Financial Statements****Year Ended March 31, 2020****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.

	2020
HST taxes payable	100,466

**7. MEMBERSHIP FEES RECEIVED IN ADVANCE**

	2020	2019
Balance, April 1	\$ 679,810	\$ 678,737
Less amount recognized as revenue during the year	(679,810)	(678,737)
Plus amount received for the subsequent year	776,378	679,810
Balance, March 31	\$ 776,378	\$ 679,810

**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, 2020.

**(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 customers which minimizes concentration of credit risk.

**(b) Liquidity 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. The Organization is exposed to interest rate 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.

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**COLLEGE OF LICENSED PRACTICAL NURSES OF NL****Statement of Internally Restricted Revenues and Expenditures - Education Fund (Schedule 1)**  
**Year Ended March 31, 2020**

	2020	2019
<b>EXPENDITURES</b>		
Award of Excellence	\$ 3,228	\$ 2,500
EDF Scholarship	1,000	-
<b>EXCESS OF EXPENDITURES OVER REVENUE</b>	<b>\$ (4,228)</b>	<b>\$ (2,500)</b>

See notes to financial statements

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL****Statement of Internally Restricted Revenues and Expenditures - Discipline Fund****(Schedule 2)****Year Ended March 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>EXPENDITURES</b>		
Discipline - Legal	\$ 19,873	\$ 8,160
Discipline - Travel	3,091	4,470
Discipline - Miscellaneous	96	1,592
<b>EXCESS OF EXPENDITURES OVER REVENUE</b>	<b>\$ (23,060)</b>	<b>\$ (14,222)</b>

See notes to financial statements



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

209 Blackmarsh Road, St. John's, NL A1E 1T1  
709.579.3843 • Toll Free 1.888.579.2576 • [info@clpnnl.ca](mailto:info@clpnnl.ca)