

# 2023-2024 ANNUAL REPORT



COLLEGE OF  
LICENSED PRACTICAL NURSES  
OF NEWFOUNDLAND AND LABRADOR



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LICENSED PRACTICAL NURSES  
OF NEWFOUNDLAND AND LABRADOR

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## Introduction

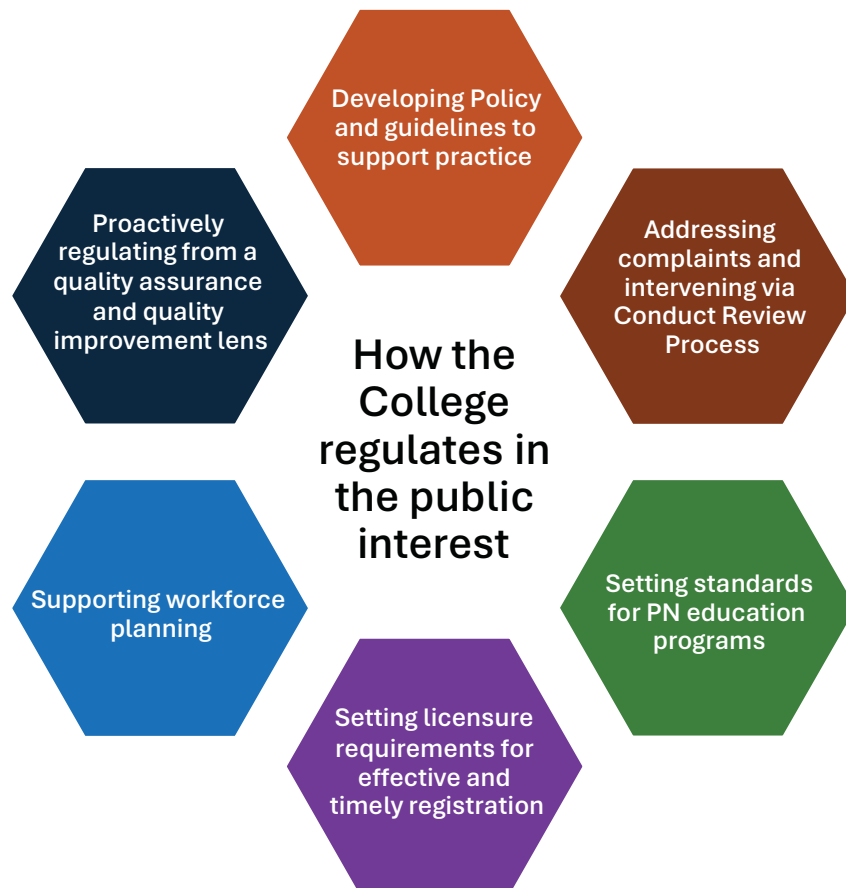
The College of Licensed Practical Nurses of Newfoundland and Labrador (CLPNNL) has the legislated responsibility, in accordance with the Licensed Practical Nurses Act (2005), to regulate the practice of Licensed Practical Nurses (LPNs) in Newfoundland and Labrador. This report details the regulatory activities and financial statements for the period April 1, 2023, to March 31, 2024.



We respectfully acknowledge the land on which we practice as the ancestral homelands of the Beothuk, whose culture has now been erased forever. We also acknowledge the island of Ktaqmkuk (Newfoundland) as the unceded, traditional territory of the Beothuk and the Mi'kmaq. And we acknowledge Labrador as the traditional and ancestral homelands of the Innu of Nitassinan, the Inuit of Nunatsiavut, and the Inuit of NunatuKavut. We recognize all First Peoples who were here before us, those who live with us now, and the seven generations to come.

As First Peoples have done since time immemorial, we strive to be responsible stewards of the land and to respect the cultures, ceremonies, and traditions of all who call it home. As we open our hearts and minds to the past, we commit ourselves to working in a spirit of truth and reconciliation to make a better future for all.

## GOVERNANCE



## Message from the Board Chair

### Christopher Janes



As we reflect on the last year, I trust all LPNs have taken time to reflect on their practice as a means of self-evaluation, demonstrating accountability, and exploring avenues for professional growth. In this ever-changing landscape, LPNs are working in dynamic practice environments with widening scopes of practice, and exciting opportunities. It is important to be equipped with the knowledge and skill to move forward with the times. This year, the Continuing Competency Program Quality Monitoring provided reassurance that LPNs are committed to continuous learning (See page 8).

An increase in the complexity of allegations received by the CLPNNL has resulted in an increase in the resources required to address these allegations. Having a legislated and transparent complaints process provides the Complaints Authorization Committee (CAC) and the Registrar with effective means to intervene to ensure corrective or remedial action. Our CAC is working diligently to ensure the delivery and maintenance of safe and competent care by LPNs. In May 2023, I attended a global conference hosted by the Council on Licensure, Enforcement and Regulation (CLEAR) in Dublin, Ireland which imparted useful information in relation to regulatory trends, issues, and practices, including a focus on “right touch regulation”. I am pleased to say that CLPNNL embodies this methodology, particularly when reviewing allegations in tandem with risk management formulas to determine an appropriate pathway to address concerns with a registrant, through either a quality assurance lens or the Professional Conduct Review (PCR) process. I am confident that we are using modern, tried and true methods to inform regulatory practice in this province. Page 18 outlines our PCR activities.

This year afforded opportunities for collaboration with our valued stakeholders. The Centre for Nursing Studies has developed a bridging process for Enrolled Assistant Nurses from Jamaica looking to relocate to our province and to gain eligibility for licensure with CLPNNL. In addition, Board education sessions were held in partnership with the College of Registered Nurses of NL. Understandably, regulatory matters are organically similar, and the common work of both bodies has allowed for useful information sharing, business research, practice support, as well as discussions around the potential for one nursing regulator in Newfoundland and Labrador.

Thank you to my fellow Board members for their hard work and dedication, and to our committee members who give momentum to the strategic plan. I am very appreciative of the expertise and value that the CLPNNL staff bring to the organization and to the collaborations with our Board, key stakeholders, registrants, and the public, led by our Chief Executive Officer and Registrar, Wanda Wadman. Wanda exemplifies and truly highlights the definition of a leader. Thank you is simply not enough.

With our latest Board education on equity, diversity, and inclusion, I believe we are better positioned as leaders and well-equipped key players in the regulatory landscape. I am proud to present the 2023 – 2024 Annual Report.

Regards,

A handwritten signature in black ink that reads "Chris".

## Message from the CEO/Registrar

**Wanda Wadman**



In 2023 – 2024, the timely licensure of qualified applicants remained a priority for CLPNNL. With the anticipation of the Fair Registration Practices legislation, all policies related to licensure were reviewed. The Board approved numerous policies this year: some new and some revised. These policies demonstrate a continuation of CLPNNL’s commitment to fair, transparent and timely registration practices, while still upholding our public protection mandate.

LPN registration numbers continue to fluctuate throughout the year as new graduates move to temporary licensure each April, and LPNs take or return from leave, move provinces, or retire altogether. Additionally, individuals apply for licensure to CLPNNL, either from other Canadian provinces, or from other countries. We have seen a 400% increase in the number of

Canadian applicants who are not NL graduates applying to the CLPNNL: 27 last year, and 137 this year. The registration statistics, which tell the full story, are on page 10.

The influence of our quality framework is evident in the number of presentations and educational offerings held by CLPNNL as part of our member services; 24 webinars, 19 Health Authority presentations, 25 student presentations, 1 leadership workshop with 54 LPNs attending, and approximately 500 consultations with LPNs and stakeholders. Much of this important work is proactive in nature, aimed at promoting good practice and preventing poor practice. Our public and member outreach is described on pages 9 & 16.

Managing registrant information securely and accurately is not only a requirement for CLPNNL, but it is one of our values. One activity that was undertaken this year that will have lasting positive influence for CLPNNL and LPNs, is our preparation to move to a new registrant database system called Alinity. Alinity is a safe and secure system which provides CLPNNL with a way to obtain and retain the information we require to regulate LPNs effectively and efficiently. Using Alinity, LPNs will manage their own information through a member portal, and this will facilitate registration applications, information updates, licensure renewals, and Continuing Competency Program documentation. Throughout the coming year, elements of the system will come online, beginning in May.

I would like to echo the Board Chair’s thank you to all CLPNNL Board members. The Board demonstrated forward thinking and a public safety focus in all their discussions and decisions this year, including collaborative discussions related to the potential of legislative change for nursing regulation in this province. I appreciate being directed in my work by such a dedicated, hard working and safety focused Board. Aided by a competent and hardworking team at CLPNNL, I look forward to what lies ahead.

Sincerely,



## CLPNNL Board



**Una Davis**  
LPN



**Shawna Haley-Sharpe**  
LPN



**Ngozi Audu**  
LPN



**Patricia Barrett**  
Public Representative



**Sheila Fudge**  
Public Representative



**Lisa Gear**  
LPN



**Aimee Pennell**  
LPN



**Dawn Lanphear**  
CNS Representative



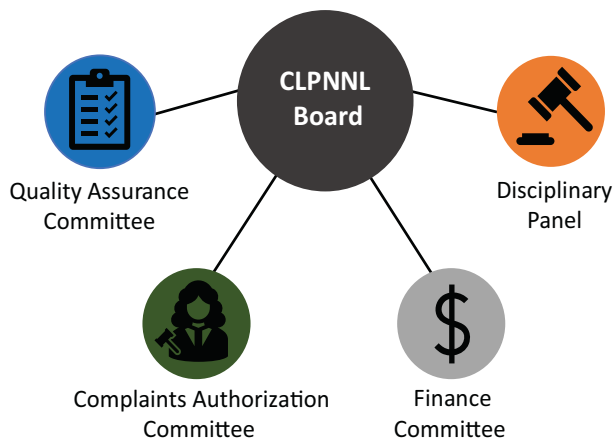
**Chris Janes**  
LPN Chair



**Wanda Wadman**  
CEO/Registrar

Public Representative position Vacant

## Committees that Support the CLPNNL Board



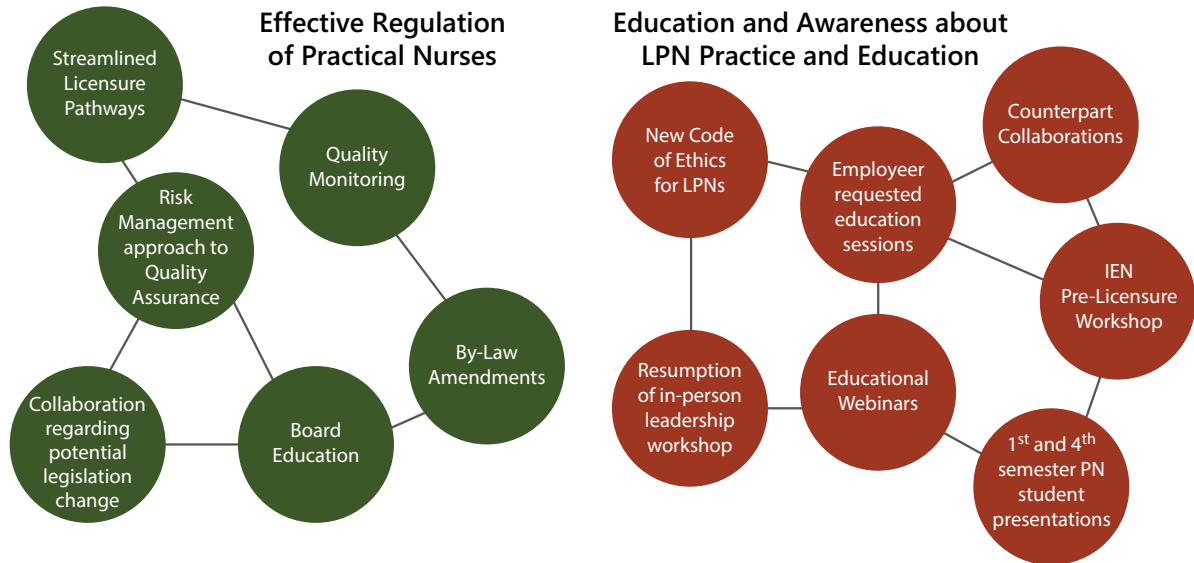
Each committee is comprised of Board members, various stakeholders, LPNs, and public representatives.



## Strategic Priorities

The CLPNNL Board sets the strategic direction and identifies priorities to guide the decisions and actions of the College. Below are the strategic priorities for 2023-2024, and the activities undertaken to advance the Board’s goals.

### Strategic Priorities



## QUALITY

### Quality Framework



Quality assurance and quality improvement are integral to the public receiving safe, competent, compassionate, and ethical nursing care. CLPNNL believes that proactive regulation which focuses on promoting good practice and preventing poor practice is essential to effective regulation. By directing efforts upstream, the College aims to proactively prevent and mitigate the risk of harm to the public.

CLPNNL’s Quality Framework focuses on seven key elements which collectively support LPNs in practicing safely, competently, ethically, and compassionately. These elements include the Standards of Practice and the Code of Ethics; the Quality Assurance Program; the Continuing Competency Program; Practice Services; Licensure; the Practical Nurse (PN) Program Approval; and Stakeholder Collaboration.

The mandate of the CLPNNL, to promote safety and protect the public through the provision of safe, competent, compassionate, and ethical nursing care, is inherent in the Quality Framework. This Annual Report highlights activities undertaken in 2023-2024 to support the quality framework. Moving through the report, you will move around the Quality Framework wheel.

Additionally, and outside of the quality framework, CLPNNL intervenes and addresses instances of unacceptable practice. These instances, or allegations, are reported under the Professional Conduct Review (PCR) Process.

## Quality Assurance Program



CLPNNL continues to uphold its legislative requirement to maintain a Quality Assurance Committee that operates a quality assurance program for LPNs. This regulatory mechanism enables the College to proactively address a concern regarding LPN practice rather than waiting until the concern becomes more serious and requires referral to the professional conduct review (PCR) process. The PCR Process is reported on page 18.

In 2023-2024, following triaging and assessment by the College Registrar, four (4) of the twenty-eight (28) allegations against LPNs filed with the Registrar were determined to be quality assurance concerns and referred to the Quality Assurance Program. It is important to note that resolution of concerns may take place over more than one reporting year. Two (2) of the four (4) concerns reported in 2023-2024 have been resolved, and resolution of the remaining two (2) concerns will be reported next year. Additionally, eleven (11) concerns were resolved in 2023-2024 that were received in the previous year.

The Quality Assurance Committee met five (5) times this year. The committee generated a *My Commitment to Professionalism* document to articulate the expectations for LPNs in relation to professionalism. The committee also identified the CLPNNL directed learning activity for 2024-2025.

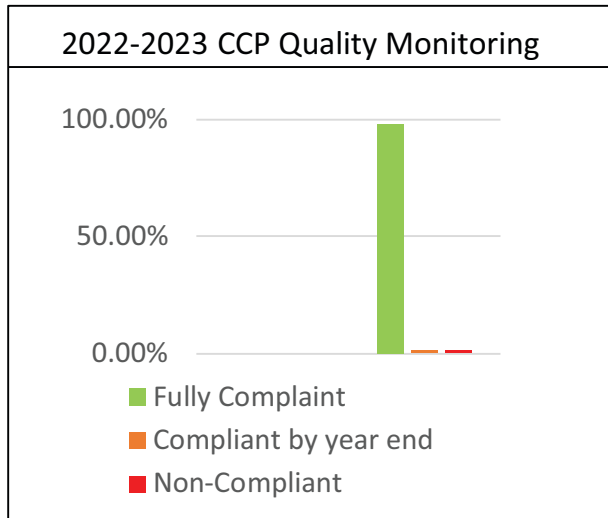
## Continuing Competency Program



CLPNNL's Continuing Competency Program (CCP) is a regulatory program and a quality assurance element designed to assist LPNs to maintain and enhance their professional competence every year. It requires LPNs to reflect and identify opportunities to broaden their knowledge base, increase their skill capacity and enhance their individual scope of practice, ultimately achieving professional growth and continually improving competence throughout their nursing career. The CCP provides a level of assurance to the public that LPNs are continuously meeting their professional standards of practice.

On licensure renewal, LPNs declare they have completed all elements of their CCP. Each year, the College validates registrant declarations. In 2023, CLPNNL conducted quality monitoring (through random selection) of 105 LPNs where the LPN was required to submit evidence of their CCP compliance for the 2022-2023 licensing year.

Figure 1: Continuing Competency Compliance on initial submission and at final submission



One hundred and three (103) LPNs demonstrated full compliance by the end of the final submission deadline. One (1) LPN completed their CCP requirement and declaration by the end of the 2023 licensure year. One (1) LPN did not demonstrate CCP compliance, and indicated they would not be renewing their license. Overall, a 99% CCP compliance rate was demonstrated.

Individuals seeking licensure reinstatement following CCP non-compliance are not eligible for licensure until outstanding CCP requirements are met.

## Practice Services

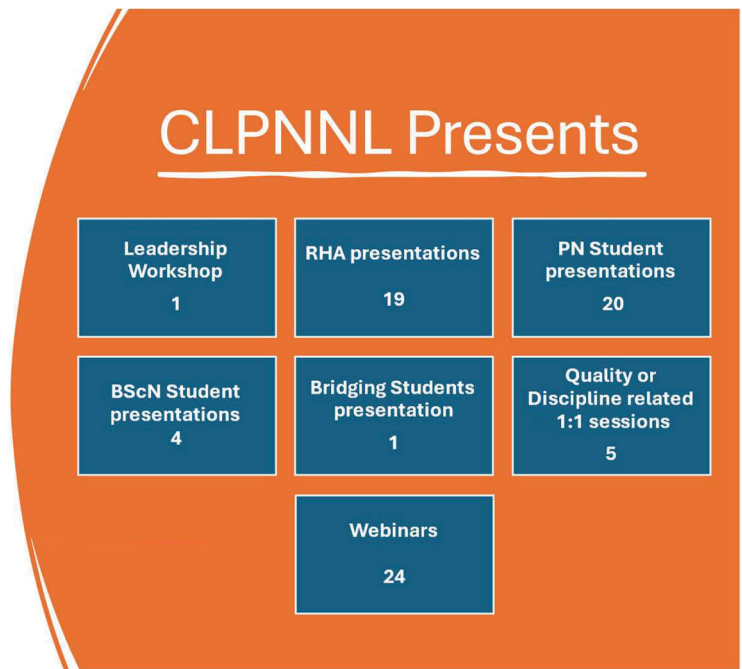


LPNs and stakeholders contact CLPNNL’s Practice Consultant for information or clarification on a number of topics.



While the College continues to provide in-person presentations, use of technology has extended our reach. Approximately 1600 people registered for 24 webinars, including over 400 who attended the provincial Webinar entitled *Embracing Professionalism*: a collaborative event between the CLPNNL, College of Registered Nurses of NL (CRNNL), and the NL College of Social Workers.

To support early integration and understanding of LPN scope of practice and the regulatory framework, CLPNNL provides education to practical nursing (PN) students in their 1<sup>st</sup> and 4<sup>th</sup> semesters at all PN program delivery sites. The College participates in a collaborative workshop with BScN and PN students at the Centre for Nursing Studies, and BScN students from multiple delivery sites attended education sessions on scope of practice and collaboration, conducted in conjunction with our counterparts at CRNNL. Collaborative education sessions enhance students understanding of scopes of practice, and improve collaborative relationships which in turn positively influences quality client care.



## Licensure

### LPN Demographics

There were 2288 LPNs registered with CLPNNL at the beginning of the licensure year on April 1, 2023, and 2606 LPNs registered with CLPNNL at the end of the licensure year on March 31, 2024. The number of registrants fluctuates throughout the year as LPNs leave and/or return to the province, return to practice after a leave of absence, obtain licensure for the purposes of travel contracts, retire, or choose not to renew their licence. The number of graduates applying for temporary licensure also influences the registration numbers. 2022-2023 was a transitional year for PN education, moving to a 5-semester program. As a result, there were no PN graduates in NL in the 2022-2023 year, as the September 2021 students completed their program in April 2023. Figure 2 outlines the licensure trends over time on the last day (March 31) of a licensure year.

Figure 2: Licensure trends over time

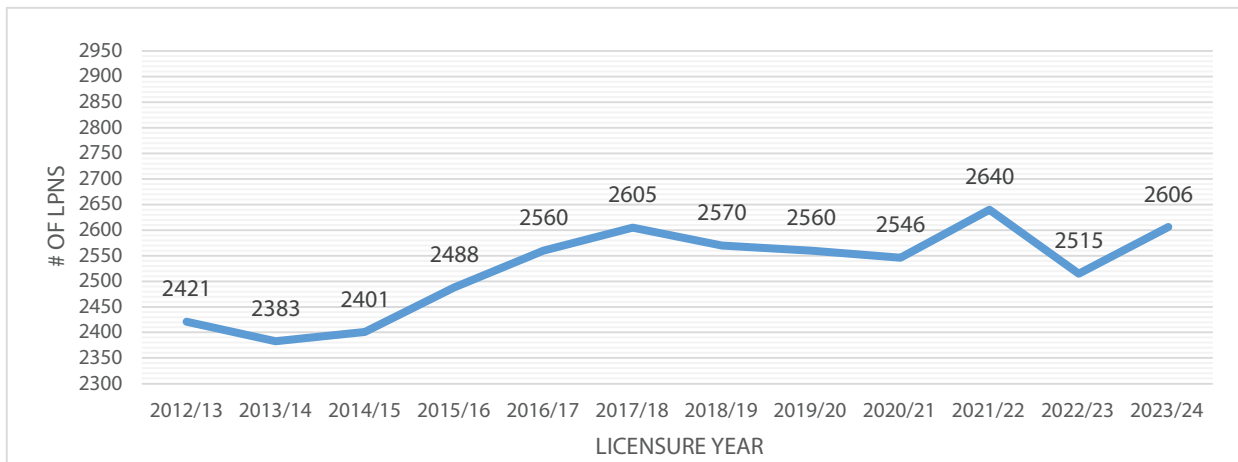


Figure 3: Age distribution of 2023-2024 Licensees

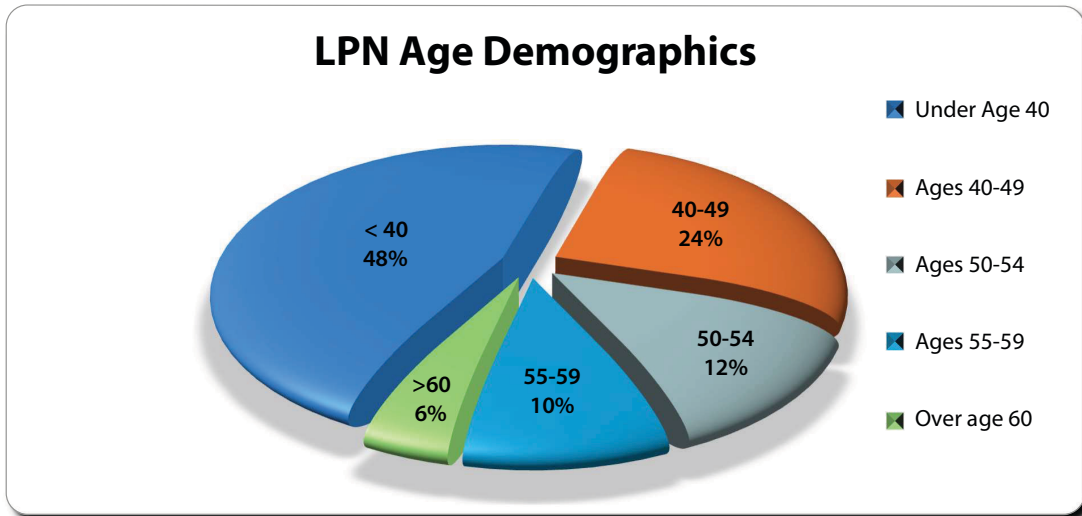


Figure 4: Percentage distribution of LPNs by primary area of responsibility 2023-2024

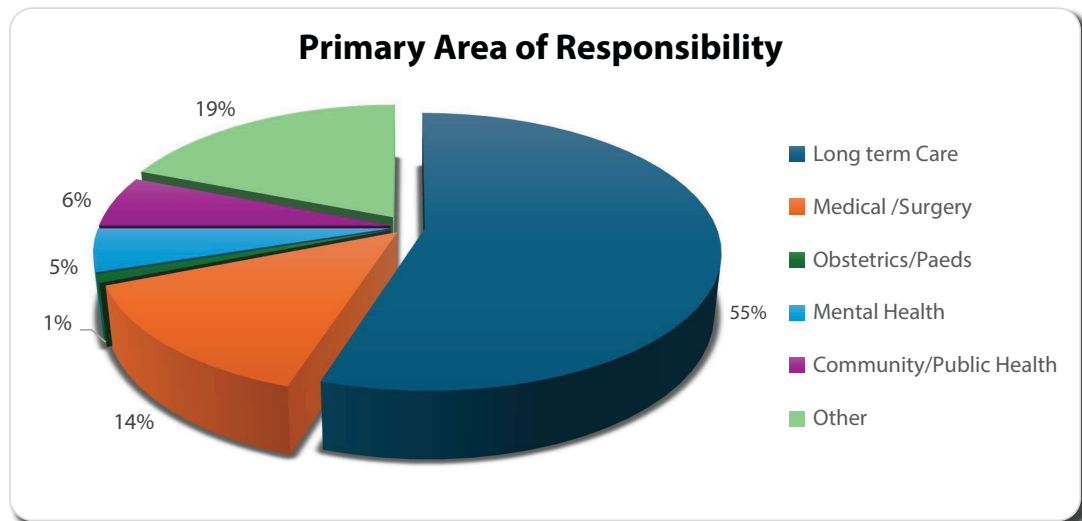
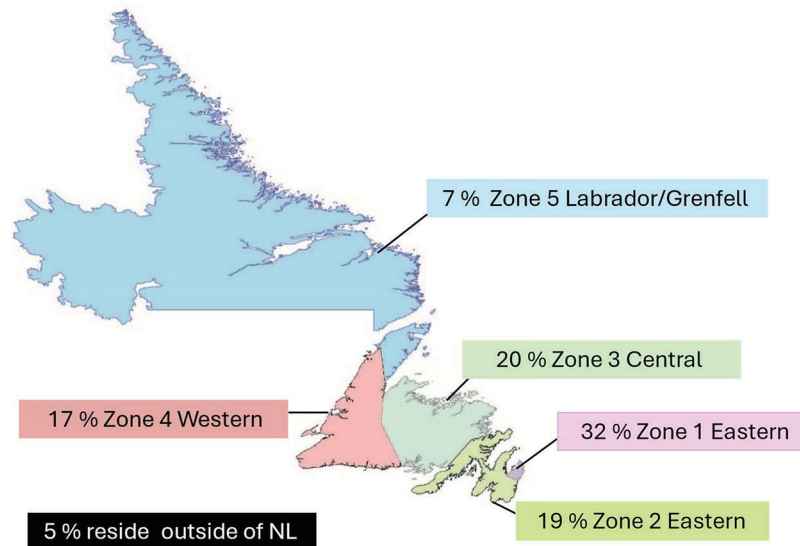


Figure 5: LPN Location by CLPNNL Electoral Zones



## Pathways for Licensure

There are multiple pathways available for applicants to determine eligibility for licensure with CLPNNL and to obtain licensure. In fall 2023, the CLPNNL Board approved enhancements to licensure policies to ensure transparent, timely, and fair registration practices while continuing to uphold CLPNNL's mandate of public protection.

Licensure pathways include:

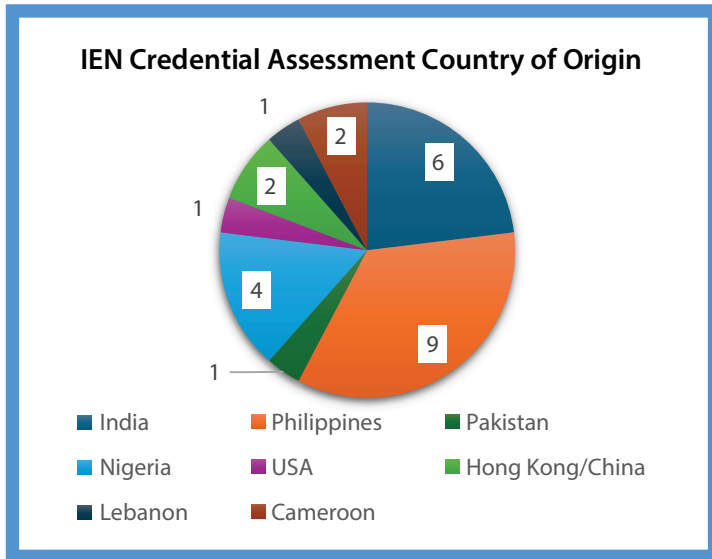
- ✓ New graduates from a CLPNNL approved PN program.
- ✓ Current PN license holders from another Canadian jurisdiction via CLPNNLs Credential assessment.
- ✓ Individuals whose nursing education was obtained outside of Canada (IEN), following receipt of an advisory report from an educational assessment service (e.g., National Nursing Assessment Service).
- ✓ Former CLPNNL license holders returning to practice, with currency of practice hours.
- ✓ Former CLPNNL license holders returning to practice, without currency of practice hours.
- ✓ Candidates from identified educational programs who complete required bridging.
- ✓ Individuals requesting an Emergency Temporary License.

## Overview of licensure activities this year

Graduates of CLPNNL approved PN programs have a direct pathway to temporary licensure. NL graduate information is reported on page 16. This year, CLPNNL received 163 out of province applications: 137 from individuals licensed in other Canadian jurisdictions, and 26 from international applicants (IENs).

Each application is filtered through the appropriate process to determine eligibility and to provide timely information to applicants. The 137 Canadian applicants proceeded directly through the registration process and were deemed eligible for temporary licensure. The remaining 26 applicants were provided information about their required pathway to become eligible for licensure.

It is important to note that applicants may start their licensure journey in one year, and not complete the process until the following reporting year. Additionally, applicants deemed eligible for licensure may choose not to proceed to obtain licensure.



26 international applicants completed a credential assessment via an educational assessment service such as National Nursing Assessment Service (NNAS). Advisory reports from an assessment service inform regulatory decisions regarding licensure eligibility.

The College requires IENs to complete a pre-licensure workshop to discuss regulatory requirements and LPN scope of practice in preparation for practice in Newfoundland and Labrador. The workshop is offered monthly. This year, 14 IENs completed CLPNNL’s workshop.

Three (3) of 26 international applicants were referred for Nursing Community Assessment Service (NCAS).

One (1) non-IEN applicant was referred for NCAS.

When gaps in knowledge and/or competency are identified, the Nursing Community Assessment Service (NCAS) provides a competency assessment to inform the licensure pathway. NCAS provides a robust, evidence-informed, and consistent approach to evaluating the nursing competencies for safe, ethical, and effective nursing practice.

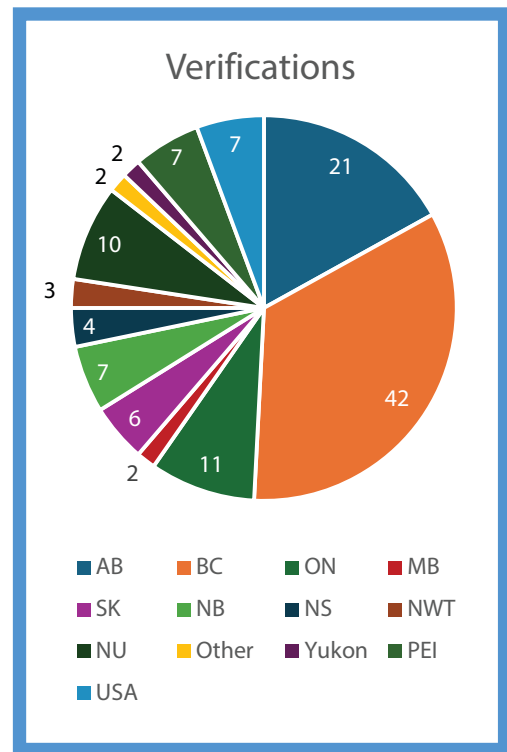
**SPEP** is a regulatory program that is employment focused. Eligible candidates may be granted a temporary license for the purpose of obtaining currency of practice hours, which is a requirement to be eligible for licensure with the College.

11<sup>1</sup> applicants entered the **Supervised Practice Experience Program (SPEP)**.

- 5 successfully completed.
- 1 unsuccessful.
- 1 transitioned to RN licensure.
- 1 unable to complete due to employer unable to fulfill requirements of SPEP
- 3 in-process at the end of the reporting year.

<sup>1</sup> This number includes IENs and previously registered applicants seeking currency of hours to return to practice.

124 verifications prepared. LPNs request verification of licensure from CLPNNL as part of their application process to another jurisdiction in Canada, or abroad. LPNs may request verification for more than one jurisdiction.



### Canadian Practical Nurse Registration Examination (CPNRE)

The CPNRE 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 granted licensure meet an acceptable level of competence before they begin to practice. This level of competence is measured, in part, by the CPNRE. This proctored exam is administered six (6) times a year, in January, March, May, July, September and November and offered through online technology with ProctorU as well as in test centres.

**Table 1: CPNRE examination writings and results**

Number of Candidates in Province	First Exam Writing	2nd Attempt	3rd Attempt
Number Registered	143	2	1
Number Writing	141	2	1
Number Not Writing	2	-	-
Number Passing	135	2	1
Number Failing	6	0	0
Percent Passing	96%	100%	100%

This year, the Board approved a policy to facilitate the extension of a temporary license for applicants who are not successful on their first CPNRE writing attempt. Temporary License holders who are unsuccessful in their 1<sup>st</sup> exam writing may continue to practice providing they inform their employer(s) of their exam outcome and register for one of the next two exam writings.





## PN Program Approval

The *Licensed Practical Nurses Act (2005)* gives the CLPNL the statutory responsibility to set education standards for Licensed Practical Nurses and to evaluate and approve education programs in the province to determine that programs are in compliance with the standards. In February 2021 the Board approved the program approval process developed and facilitated by the College of Nurses of Ontario (CNO) to be used by CLPNL for the next provincial program approval in 2024. This year, collaborations occurred with the Centre for Nursing Studies and the College of the North Atlantic to prepare for the new program approval process. The results of the program approval process will be reported next year.

### PN Education

The Centre for Nursing Studies (CNS), in accordance with the Licensed Practical Nurse Regulations (2011), has been designated by the CLPNL as the parent institution for delivery of practical nursing education in the province. The CLPNL 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, and through health human resource planning with the NL Department of Health and Community Services.



In 2023 – 2024, the PN program was offered at ten (10) sites across the province; one (1) at the Centre for Nursing Studies in St. John's, and nine (9) College of the North Atlantic sites.

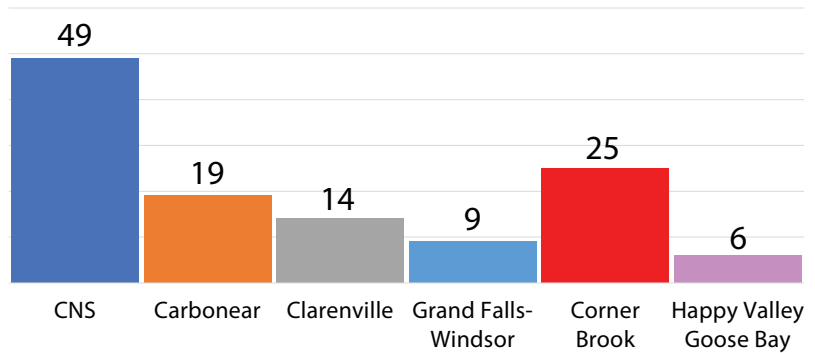
Students who entered the PN program in September 2023 will be eligible for graduation in April 2025.

In September 2021, the PN program was offered at six (6) sites. Students who entered the program in September 2021 graduated in April 2023. It is important to note that some students complete their program out of sequence (e.g., leave and return in another year).

A review of the intake numbers indicates that in September 2021, 219 students entered the PN program at 6 sites, and in 2023, 122 students graduated from 6 sites.

Last year, CLPNNL provided input to inform a Centre for Nursing Studies report on PN program attrition.

122 Graduates in April 2023



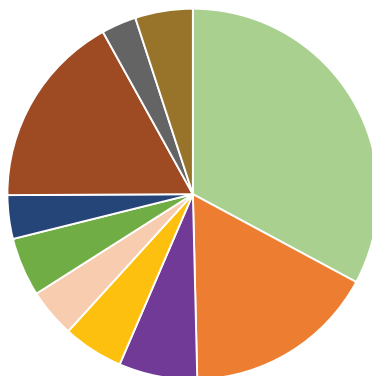
## Stakeholder Collaboration



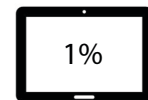
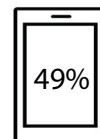
CLPNNL publishes *PRACTICE* e-Journal three-times yearly and delivers it to the e-mail inbox of all LPNs in NL, and the 140 stakeholders on the CLPNNL contact list. The College utilizes e-mail to communicate important regulatory information. This year, forty-six (46) e-mail messages were sent to LPNs, and eight (8) e-mails were sent to CLPNNL Stakeholders.

## Pages visited on clpnnl.ca


- Home Page
- Licensure
- Education
- Practice and Policy
- CCP
- Events
- Contact Us
- Other
- About Us
- International Applicants




## Devices used to Connect



 36 tweets  
72 followers

 1478 followers  
3948 single page reach

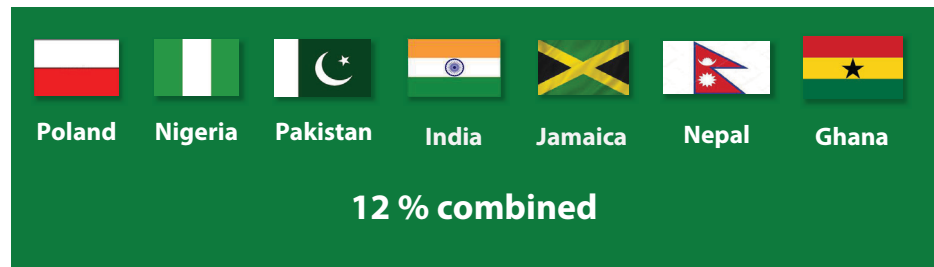
 92 subscribers  
4 new videos  
1084 views on single video

### Top 10 countries from where [www.clpnnl.ca](http://www.clpnnl.ca) was accessed



20,984

Unique users visited the CLPNNL website.



## Standards of Practice and Code of Ethics

CLPNNL continues to provide education sessions to students and LPNs related to the Standards of Practice. The Standards are a focal point in the CLPNNL Leadership workshop. This year, the leadership workshop was offered in person, and fifty-four LPN participants discussed how they demonstrate adherence to the standards in their everyday practice.

In March 2023, the CLPNNL Board approved adoption of the Canadian Council for Practical Nurse Regulators (CCPNR) 2023 *Code of Ethics for Licensed Practical Nurses in Canada* as the Code of Ethics for LPNs in Newfoundland and Labrador, effective October 1, 2023.

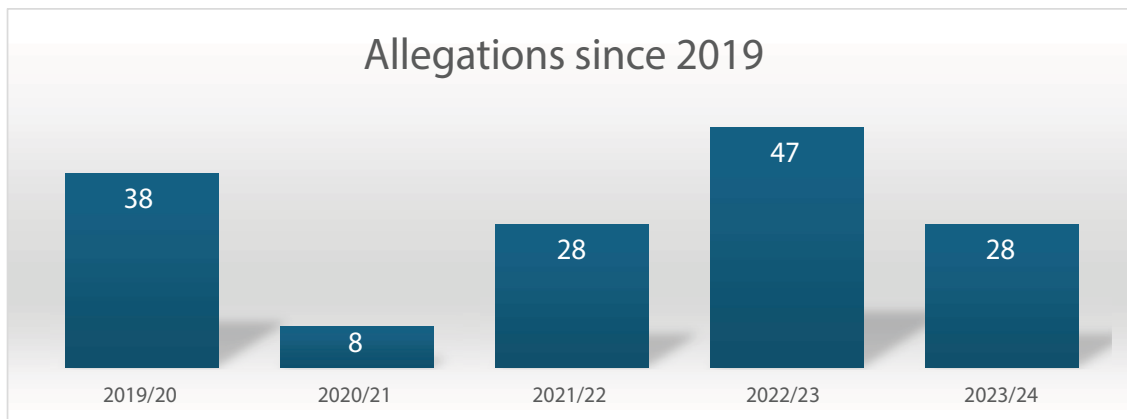
## CONDUCT

### Professional Conduct Review (PCR)

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

Figure six (6) provides a historical comparison of the number of allegations filed per year for the last five (5) licensure years.

**Figure 6: Historical Comparison**

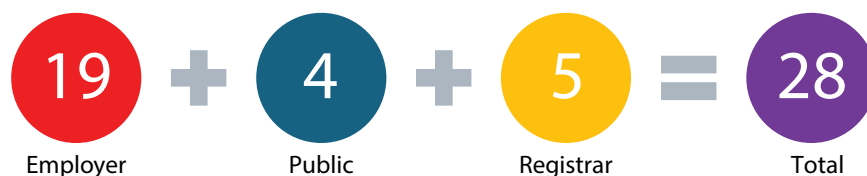


In the past 5 years allegations against LPNs in NL have been around, or slightly below, 1% of the total membership each year except for 2020-2021. Allegations remain complex. In 2023-2024 there were twenty-eight (28) allegations or concerns reviewed by the Registrar.

The Registrar triages matters using CPNNL's risk assessment tool to determine which matters stay in a PCR stream, and which matters may be addressed with a Quality Assurance (QA) resolution.

There have been nineteen (19) allegations submitted by employers, four (4) allegations filed by a member of the public, five (5) allegations related to LPNs who worked past April 1, 2023, without a valid license to practice. The five (5) allegations of working without a license were resolved by the CLPNNL Register as part of her responsibilities outlined in Section 15 (2) of the Licensed Practical Nurses Act (2005). Figure 7 outlines the source of allegations filed in 2023-2024.

**Figure 7: Source of Allegations 2023-2024**



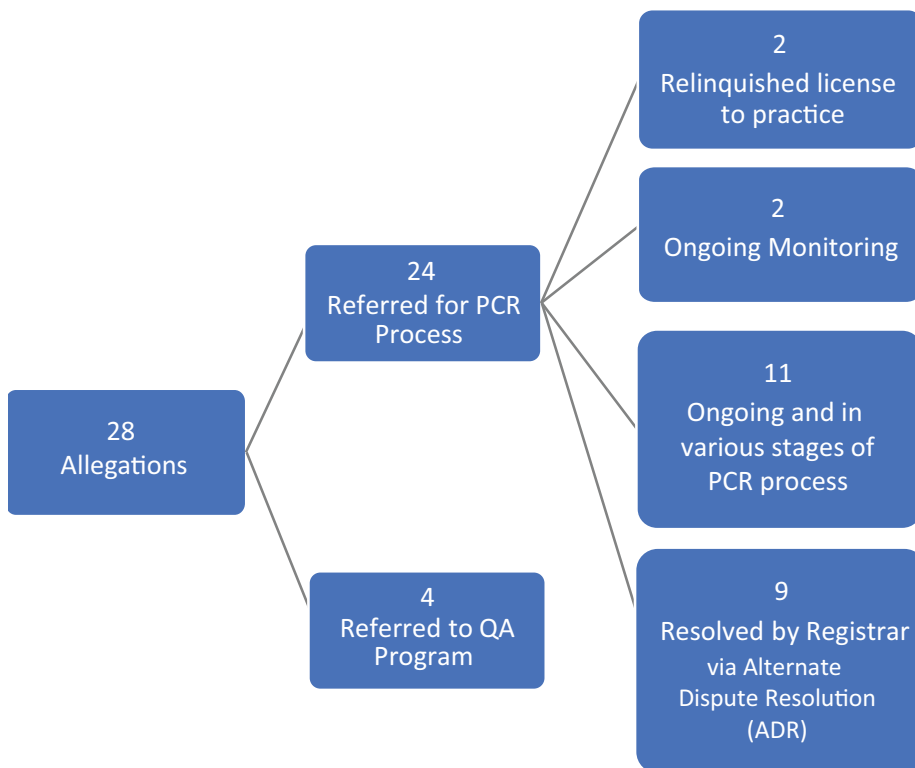
## Complexity of Allegations

Although the categories of allegations organize conduct into 4 groups (Professional Misconduct, Professional Incompetence, Conduct Unbecoming and Incapacity), CLPNNL recognizes that the boundaries of the categories often blend and blur as LPNs who are being reported for breaches of nursing standards and ethics are found to have multiple infractions in one allegation. This is a growing trend in regulation and has led to a significant increase in the complexity of conduct review. Therefore, it is important to highlight that even though there are 4 specific categories of unacceptable conduct for LPNs as outlined in the *Licensed Practical Nurses Act (2005)*, often one situation can encompass two or more issues of poor practice.

## Disposition of Allegations

With the addition of the Quality Assurance legislation to the Licensed Practical Nurses Act in 2021, the Registrar may channel allegations through a Quality Assurance Stream. In 2023-2024, four (4) allegations were addressed through referral to the QA program. Figure 8 provides a breakdown of the disposition of allegations in 2023-2024.

Figure 8: Disposition of Allegations 2023 – 2024



While Figure 8 identifies how allegations received this year were addressed, it is important to note that resolution, especially related to monitoring and complex allegations, may take place over several licensure years. As well, resolutions have been ongoing this year for allegations reported in previous years.

# CLPNNL STAKEHOLDERS AND COMMITTEES

## 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:

- ✦ Advisory Committee on Nursing Administration (ACNA)
- ✦ Canadian Council for Practical Nurse Regulators (CCPNR)
- ✦ Canadian Council of Registered Nurse Regulators (CCRNRR)
- ✦ Canadian Institute for Health Information (CIHI)
- ✦ Canadian Network of Agencies for Regulation (CNAR)
- ✦ Canadian Nurse Regulators Collaborative (CNRC)
- ✦ Centre for Nursing Studies (CNS)
- ✦ College of the North Atlantic (CNA)
- ✦ College of Registered Nurses of Newfoundland and Labrador (CRNNL)
- ✦ Council on Licensure, Enforcement and Regulation (CLEAR)
- ✦ Department of Education, Government of Newfoundland and Labrador
- ✦ Department of Health and Community Services, Government of Newfoundland and Labrador
- ✦ Department of Immigration, Population Growth and Skills, Government of Newfoundland and Labrador
- ✦ Meazure Learning
- ✦ National Council of State Boards of Nursing (NCSBN)
- ✦ National Nursing Assessment Service (NNAS)
- ✦ Newfoundland and Labrador Council of Health Professionals (NLCHP)
- ✦ Newfoundland and Labrador Health Regulators Network (NLHRN)
- ✦ NL Health Services

## CLPNNL Committees

### Complaints Authorization Committee

Dawn Lanphear	Chair, Parent Institute Representative
Patricia Barrett	Vice-Chair, Public Representative
Ngozi Audu	LPN
Una Davis	LPN
Christopher Janes	LPN
Sheila Fudge	Alternate, Public Representative

## Disciplinary Panel

Bernard Bromley	Public Representative
Gail Hogan	Public Representative
Donna Stone	Public Representative
Shawn Bursey	LPN, Chair
Jackie Ball	LPN
Jackie Caravan	LPN
Rod Hayward	LPN
Natasha LeBlanc	LPN
Christopher Matthews	LPN
Trista McGrath	LPN
Juliet Pottinger	LPN
Colleen Rideout	LPN
Gerald Smith	LPN
Denise Woolridge	LPN

## Finance Committee

Charlene Cooper	LPN
Ashley Heath	LPN
Dawn Lanphear	Board Representative
Aimee Pennell	Board Representative
Carl Perham	LPN
Desiree Francis	CLPNNL Accounting Clerk (until November 2023) (non-voting member)
Trevor Boyd	CLPNNL Accounting Clerk (after November 2023) (non-voting member)
Wanda Wadman	CLPNNL Chief Executive Officer/Registrar (non-voting member)

## Quality Assurance Committee

Chris Murphy	Public Representative
Janine O'Malley	Public Representative
Tanjit Kaur	LPN, Chair
Scott Carroll	LPN
Loretta (Lori) Cooke	LPN
Megan Harris-Edwards	LPN
Claudine Hennessey	LPN
Sarah Hewitt	LPN
Jacqueline Jones	LPN
Sueann Loder	LPN
Olivia Patey	LPN
Carl Perham	LPN
Dawn Warren	LPN
Pam King Jesso	CLPNNL Consultant, until November 2023
Dena Lake	CLPNNL
Siobhainn Lewis	CLPNNL
Wanda Squires	CLPNNL

## MEET THE CLPNNL TEAM

<b>CEO / Registrar</b>	Wanda Wadman
<b>Deputy Registrar</b>	Dena Lake
<b>Practice Consultant</b>	Wanda Squires
<b>Policy Consultant</b>	Siobhainn Lewis
<b>Registration Officer</b>	Glenda Hayward
<b>Accounting Clerk</b>	Desiree Francis, until November 2023 Trevor Boyd, after November 2023
<b>Office Clerk</b>	Diksha Pandya



**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**  
**Financial Statements**  
**Year Ended March 31, 2024**

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**

**Index to Financial Statements**

**Year Ended March 31, 2024**

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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, 2024, 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, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

### *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 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 these 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 ASNPO, 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 related 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, 2024



Brian T. Scammell Professional Corporation  
Chartered Professional Accountant

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**

**Statement of Financial Position**

**March 31, 2024**

	2024	2023
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and short term investments	\$ 204,110	\$ 502,645
Accounts receivable	5,444	2,023
Interest receivable	292	599
Harmonized sales tax recoverable	1,580	-
Prepaid expenses	34,969	35,763
	246,395	541,030
TERM DEPOSITS <i>(Note 3)</i>	1,666,445	1,300,000
CAPITAL ASSETS <i>(Note 4)</i>	1,305,601	1,356,533
	\$ 3,218,441	\$ 3,197,563
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 33,230	\$ 19,167
Harmonized sales tax payable	-	2,609
Accrued vacation pay	144,237	136,601
Membership fees received in advance <i>(Note 6)</i>	801,600	767,525
	979,067	925,902
<b>NET ASSETS</b>		
General Fund	1,604,161	1,538,761
Contingency Fund	300,000	250,000
Education Fund (Schedule 1)	6,386	8,186
Discipline Fund (Schedule 2)	171,970	207,857
Technology Fund (Schedule 3)	156,857	266,857
	2,239,374	2,271,661
	\$ 3,218,441	\$ 3,197,563

**ON BEHALF OF THE BOARD**

\_\_\_\_\_ *Director*

\_\_\_\_\_ *Director*

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**  
**Statement of Revenues and Expenditures - General Fund**  
**Year Ended March 31, 2024**

	2024	2023
<b>REVENUES</b>		
Membership fees	\$ 861,958	\$ 822,301
Examinations	120,550	81,650
Other	66,606	31,186
Interest	33,842	25,622
	<b>1,082,956</b>	<b>960,759</b>
<b>EXPENDITURES</b>		
Salaries and benefits	587,141	529,673
Examinations	68,415	16,805
Travel and meetings	57,906	60,148
Amortization	51,892	52,627
Insurance	40,504	35,364
Municipal taxes	26,327	26,604
Memberships	24,330	19,751
IT support	23,182	17,394
Interest and bank charges	20,607	15,776
Utilities	13,941	14,960
Office	10,405	9,426
Repairs and maintenance	10,064	11,632
Seminars and workshops	9,779	10,742
Accounting and audit	7,367	7,208
Miscellaneous	5,078	4,006
Special projects	4,700	25,836
Legal	1,913	8,232
Newsletter	1,770	2,008
Nursing week	635	7,131
Public relations	-	6,414
	<b>965,956</b>	<b>881,737</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES FROM OPERATIONS</b>	<b>117,000</b>	<b>79,022</b>
<b>OTHER INCOME</b>		
Rental income	38,400	38,400
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 155,400</b>	<b>\$ 117,422</b>

See notes to financial statements

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**

**Statement of Changes in Net Assets**

**Year Ended March 31, 2024**

	General Fund	Discipline Fund (Schedule 2)	Education Fund (Schedule 1)	Contingency Fund	Technology Fund (Schedule 3)	2024 Total	2023 Total
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 1,538,761	\$ 207,857	\$ 8,186	\$ 250,000	\$ 266,857	\$ 2,271,661	\$ 2,270,994
Excess of revenues over expenditures	155,400	(75,887)	(1,800)	-	(110,000)	(32,287)	667
Transfer to restricted funds	(90,000)	40,000	-	50,000	-	-	-
<b>NET ASSETS - END OF YEAR</b>	\$ 1,604,161	\$ 171,970	\$ 6,386	\$ 300,000	\$ 156,857	\$ 2,239,374	\$ 2,271,661

See notes to financial statements

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL****Statement of Cash Flows****Year Ended March 31, 2024**

	2024	2023
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenditures	\$ (32,287)	\$ 667
Item not affecting cash:		
Amortization of capital assets	51,892	52,627
	19,605	53,294
Changes in non-cash working capital:		
Accounts receivable	(3,421)	(1,617)
Interest receivable	307	33
Accounts payable and accrued liabilities	14,063	(62,883)
Membership fees received in advance	34,075	(17,370)
Prepaid expenses	794	(8,046)
Harmonized sales tax payable	(4,189)	-
Accrued vacation pay	7,636	15,471
	49,265	(74,412)
Cash flow from (used by) operating activities	68,870	(21,118)
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(960)	(33,352)
Proceeds from sale of term deposits	-	500,000
Purchase of term deposits	(366,445)	-
Cash flow from (used by) investing activities	(367,405)	466,648
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>(298,535)</b>	<b>445,530</b>
Cash - beginning of year	502,645	57,115
<b>CASH - END OF YEAR</b>	<b>\$ 204,110</b>	<b>\$ 502,645</b>
<b>CASH FLOWS SUPPLEMENTARY INFORMATION</b>		
Interest received	\$ 307	\$ 33
Interest paid	\$ 20,607	\$ 15,776

See notes to financial statements



## COLLEGE OF LICENSED PRACTICAL NURSES OF NL

### Notes to Financial Statements

Year Ended March 31, 2024

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#### 1. PURPOSE OF THE ORGANIZATION

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

#### 2. SIGNIFICANT ACCOUNTING POLICIES

##### *Basis of presentation*

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

##### *Fund accounting*

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

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

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

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

The Contingency Fund reports only internally restricted resources that are to be used to support significant and/or unforeseen events.

The Technology Fund reports only internally restricted resources that are to be used to support and upgrade information technology.

##### *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*

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 term deposits.

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

*(continues)*

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL****Notes to Financial Statements****Year Ended March 31, 2024****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%
Online registration	55%

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.

***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, 2024

**3. TERM DEPOSITS***Term deposits*

Term deposits, interest rate of 4.30%, matures March 31, 2028	\$	208,624	\$	-
Term deposits, interest rate of 4.65%, matures March 28, 2030		300,000		-
Term deposits, interest rate of 4.50%, matures March 28, 2032		300,000		-
Term deposits, interest rate of 3.25%, matures March 28 2026		250,000		-
Term deposits, interest rate of 2.25%, matures September 30, 2024		400,000		-
Term deposits, interest rate of 3.90%, matures on March 31, 2028		207,821		-
Term deposits, interest rate of 1.10%, matures March 31, 2027		-		100,000
Term deposits, interest rate of 2.25%, matures September 15, 2024		-		200,000
Term deposits, interest rate of 2.00%, matures March 15, 2024		-		200,000
Term deposits, interest rate of 1.40%, matures March 15, 2025		-		300,000
Term deposits, interest rate of 1.40%, matures March 20, 2025		-		100,000
Term deposits, interest rate of 2.25%, matures September 30, 2024		-		400,000
		-		-
	\$	<b>1,666,445</b>	\$	1,300,000

**4. CAPITAL ASSETS**

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Buildings	\$ 1,499,040	\$ 470,075	\$ 1,028,965	\$ 1,071,839
Land	242,264	-	242,264	242,264
Furniture and fixtures	149,718	124,911	24,807	29,898
Computer equipment	64,955	55,432	9,523	12,438
Online registration	19,470	19,428	42	94
	\$ 1,975,447	\$ 669,846	\$ 1,305,601	\$ 1,356,533

**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 prime plus 1.75% and expires August 31, 2025. This line of credit is secured by real property and a general security agreement. At March 31, 2024, the amount owing, which is due on demand, was \$0.

**6. MEMBERSHIP FEES RECEIVED IN ADVANCE**

	2024	2023
Balance, April 1	\$ 767,525	\$ 784,895
Less amount recognized as revenue during the year	(767,525)	(784,895)
Plus amount received for the subsequent year	801,600	767,525
Balance, March 31	\$ 801,600	\$ 767,525

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**

**Notes to Financial Statements**

**Year Ended March 31, 2024**

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**7. FINANCIAL INSTRUMENTS**

The Organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Organization's risk exposure and concentration as of March 31, 2024.

*(a) Credit risk*

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

*(b) Liquidity risk*

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

*(c) Market risk*

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

*(d) Interest rate risk*

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Organization manages exposure through its normal operating and financing activities. The Organization is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

**8. COMPARATIVE FIGURES**

Some of the comparative figures have been reclassified to conform to the current year's presentation.

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**

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

*(Schedule 1)*

**Year Ended March 31, 2023**

	<b>2023</b>	<b>2022</b>
<b>EXPENDITURES</b>		
Award of Excellence	\$ 1,000	\$ 4,000
<b>EXCESS OF EXPENDITURES OVER REVENUE</b>	<b>\$ (1,000)</b>	<b>\$ (4,000)</b>

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**

**Statement of Internally Restricted Revenues and Expenditures - Discipline Fund** *(Schedule 2)*

**Year Ended March 31, 2024**

	2024	2023
<b>EXPENDITURES</b>		
Discipline - Legal	\$ 73,593	\$ 66,629
Discipline - Travel	2,061	-
Discipline - Miscellaneous	233	4,126
<b>EXCESS OF EXPENDITURES OVER REVENUE</b>	<b>\$ (75,887)</b>	<b>\$ (70,755)</b>

**COLLEGE OF LICENSED PRACTICAL NURSES OF NL**

**Statement of Internally Restricted Revenues and Expenditures - Technology Fund (Schedule 3)**

**Year Ended March 31, 2024**

	2024	2023
<b>EXPENDITURES</b>		
Database	\$ 110,000	\$ 45,000



**COLLEGE OF  
LICENSED PRACTICAL NURSES  
OF NEWFOUNDLAND AND LABRADOR**

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