

2018-
2019

The Newfoundland & Labrador College of Dietitians

ANNUAL REPORT

April 1, 2018-March 31, 2019



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About the College

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

Mission, Vision and Organizational Values

Mission

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

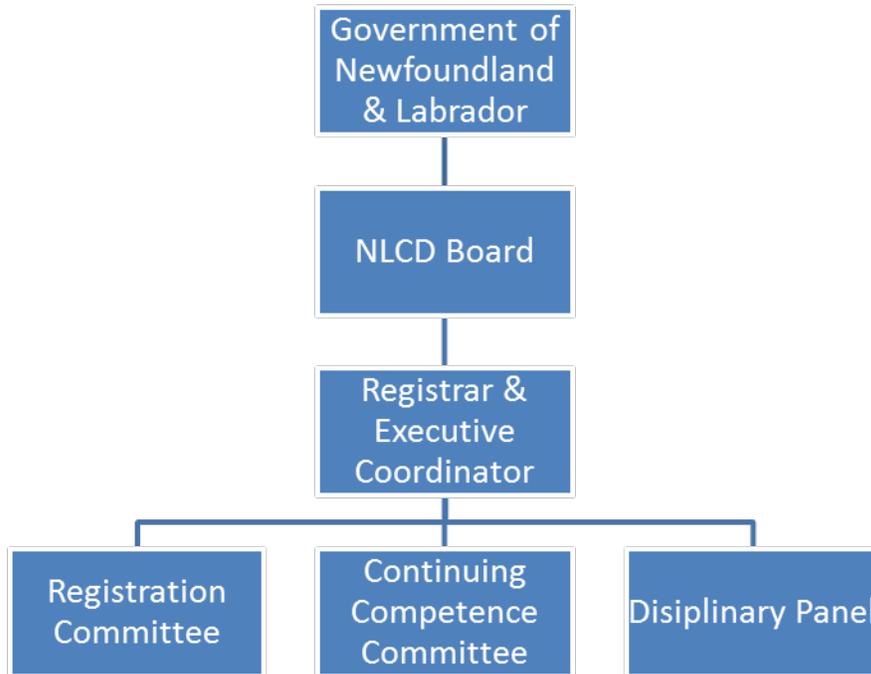
Vision

To ensure excellence in dietetic practice

Organizational Values

- Integrity
- Accountability
- Transparency
- Collaboration
- Effectiveness

Organizational Structure



NLCD Board

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

Registrar & Executive Coordinator

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

Registration Committee

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

Continuing Competence Committee

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

Disciplinary Panel

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

Chair & Registrar's Message

On behalf of the Newfoundland & Labrador College of Dietitians (NLCD) we would like to present the 2018-2019 Annual Report. In Newfoundland & Labrador, Registered Dietitians are regulated by The Newfoundland & Labrador College of Dietitians. NLCD mandate is public protection. NLCD is dedicated to the public receiving ethical, competent care from highly qualified food and nutrition professionals. This report will provide a brief summary of the accomplishments that NLCD has achieved over the fiscal year 2018-2019 and will also detail the goals and objectives for the upcoming fiscal year 2019-2020.

With the Dietitians Regulations being proclaimed March 16, 2018 this meant some changes. The biggest change for members was that to renew their registration for 2019-2020 fiscal year they had to meet the active practice hours and continuing education program requirements or risk their registration not being renewed. This meant that NLCD concentrated on educating and ensuring dietitians met the active practice hours and continuing education requirements. This is a process to help ensure NLCD has registered competent dietitians' and helps meet our public protection mandate.

In November 2018 the NLCD board met and developed a Strategic Plan for 2019-2022. To develop the strategic plan the board reviewed NLCD mission and vision. One question was asked: What needs improvement to meet our public protection mandate? With the Dietitians Regulations coming into force the board decided that the current continuing education program must be reviewed and revised. An environmental scan will be completed to determine what is "best practice" for a continuing education program and where changes can be made to improve the current program. Other themes from the strategic planning day were to improve communication with members and to ensure we are providing guidance on topics that emerge within dietetic practice that impact the regulatory process and to develop resources to guide these topics. NLCD is looking forward to moving forward on these initiatives.

The 2018-19 Board members are:

- Marjorie Scott – Chair
- Olivia Roebottom- Vice-chair
- Laura Sutton – Central district representative
- Jada Harviex – Western Labrador Grenfell district representative
- Andrea Stokes-Eastern district representative
- Heidi Murphy- Eastern district representative
- Elyse Bruce- Government appointed public member
- Scott Harding- Government appointed public member

Sincerely,



Chair NLCD Board



**Cynthia Whalen
Registrar & Executive
Coordinator**

Summary of Accomplishments 2018-19

The following is a summary of activities during the 2018-19 year:

- On March 16, 2018 the *Dietitians Regulations* under the *Dietitians Act, 2005* came into force. This meant changes to the Registration and Renewal process for member. The biggest change was the mandatory active practice hours and continuing education program. This meant that NLCD concentrated on educating RD's about the importance of meeting the active practice hours and continuing education requirements.
- Policies were approved by the board for Prior Learning Assessment Recognition (PLAR) for internationally trained dietitians, policies were developed to support the dietitian regulations such as audit of practice hours and criminal record check policy.
- The NLCD board met in November to develop a Strategic Plan for 2019-2022 based on the NLCD mission and values. The strategic plan will move NLCD forward with meeting its regulatory obligations. The key areas are quality assurance and competence, communication, governance and title protection. Some of the objectives are to revise the continuing education program, develop practice documents to guide RD's in practice, develop resources to assist the committees, improved communication with members and develop a bi-annual newsletter to address current regulatory issues in dietetic practice.

Highlights

- The NLCD Registrar attended meetings of the Health Professional Regulatory Network. This group allows the registrars of Newfoundland and Labrador professional regulatory colleges and associations to meet regularly to discuss issues of mutual concern and network. Health Regulators have focused on education sessions around the various areas of the disciplinary process. In February 2018 the education session was called "*Complaints Authorization Committee Fundamentals*".
- The NLCD Registrar met with Dietetic Interns to discuss the Dietitians Act & Regulations, Standards of Practice, Code of Ethics and how these guide and direct dietetic practice within the province of Newfoundland & Labrador.

- Partnership for Dietetic Education and Practice (PDEP) exists between three groups. The Alliance of Canadian Dietetic Regulatory Bodies (10 provincial regulatory bodies), Dietitians of Canada (DC) and dietetic education programs in Canada. These partners continue to work on projects of similar interest to advance dietetics in Canada.
 - PDEP Accreditation counsel continues to review and award accreditation to dietetic programs. This information can be viewed on the PDEP website. www.pdep.ca
 - PDEP has a hired a consultant and with the working group they are reviewing the Integrated Competencies for Dietetic Education and Practice (ICDEP's) (2013). David Cane, the consultant, presented the most recent feedback from the working group and RD's and educators from across Canada. This phase of the project looked at the practice competencies of the ICDEP's. David will take that feedback to move the project forward to Phase 2 which will look at the foundational knowledge of the ICDEPs. The new ICDEP's are expected in June 2020.

Next Steps

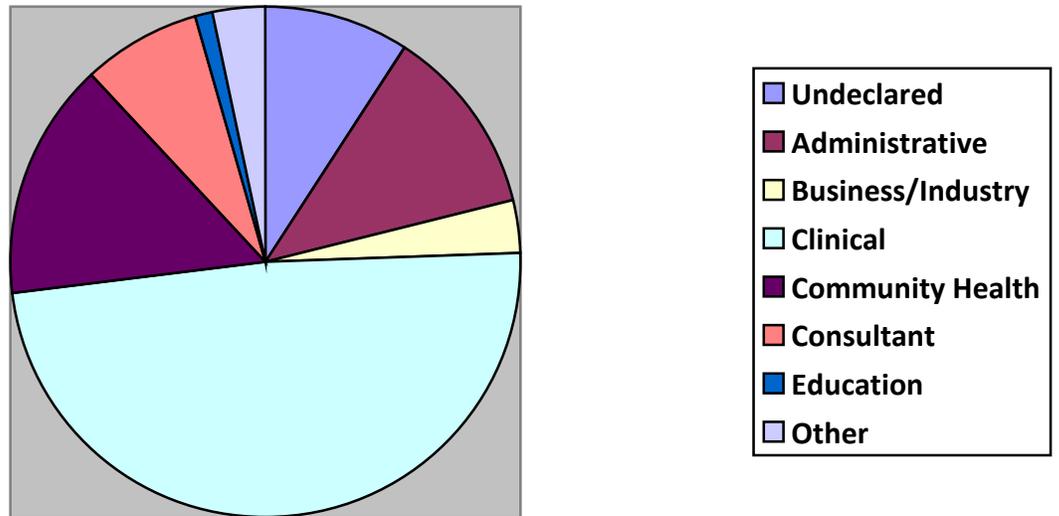
- Develop a timeline for all objectives identified in the Strategic Plan
- Determine methods to improve communication with members
- Survey members to identify areas of practice where dietitians may need additional practice documents to guide them in their practice
- Develop polices as needed to support the regulatory framework

REGISTRATION REPORT

From April 1, 2018-March 31, 2019 the Newfoundland and Labrador College of Dietitians, had 185 Active Members.

Total Active Members	185
Of this number, there were:	
New Members	12
Resignations/non-renewing ...	13

Registered Dietitians by areas of Practice:



Continuing Competence Committee

NLCD continuing education program was mandatory this fiscal year. All members submitted their continuing education documents based on the 2018 calendar year. These have been reviewed by the continuing education committee.

Disciplinary Complaints

NLCD received 1 allegation in 2018-19. The process as outlined in the Dietitians Act and Regulations were followed. The Complaints Authorization Committee (CAC) reviewed the allegation, decision was made and communicated to both parties. No further action was required.

Submitted by,



Marjorie Scott, R.D.
NLCD-Chair



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

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Financial Statements

Year Ended March 31, 2019

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

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Year Ended March 31, 2019

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Fred Earle

Chartered Professional Accountant

INDEPENDENT AUDITOR'S REPORT

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

Opinion

I have audited the financial statements of Newfoundland and Labrador College of Dietitians Inc. (the College), which comprise the statement of financial position as at March 31, 2019, and the statements of revenues and expenditures, changes in net assets and cash flow 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 College as at March 31, 2019, and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 College 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 College'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 College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College's financial reporting process.

(continues)

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:

- 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 College'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 College'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 College 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, Newfoundland and Labrador
June 12, 2019



CHARTERED PROFESSIONAL ACCOUNTANT

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Financial Position

March 31, 2019

	2019	2018
ASSETS		
CURRENT		
Cash	\$ 93,378	\$ 98,979
Term Deposits	281,272	279,845
Interest receivable	2,752	2,376
	<u>\$ 377,402</u>	<u>\$ 381,200</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 4,892	\$ 5,476
Employee deductions payable	2,120	2,880
Deferred revenue (Note 3.)	77,175	81,000
	<u>84,187</u>	<u>89,356</u>
NET ASSETS		
General fund	<u>293,215</u>	<u>291,844</u>
	<u>\$ 377,402</u>	<u>\$ 381,200</u>

ON BEHALF OF THE BOARD

 Director
 Director

The notes are an integral part of these financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Revenues and Expenditures

Year Ended March 31, 2019

	2019	2018
REVENUES		
Membership fees	\$ 82,175	\$ 84,275
Exam fees	2,100	4,225
	<u>84,275</u>	<u>88,500</u>
EXPENSES		
Registrar	56,230	54,246
Office	5,241	2,416
Professional fees	4,600	3,738
Alliance fees	4,232	4,639
Legal fees	3,717	3,267
Canadian dietetic regulatory examinations	2,909	5,641
Meetings and conventions	2,457	1,049
Telephone	1,732	2,203
Insurance	1,553	1,350
Website	1,032	288
Business taxes, licenses and memberships	491	297
Training	355	1,701
Interest and bank charges	158	201
Bursaries	-	600
Miscellaneous	-	248
Travel	-	513
Advertising and promotion	-	97
	<u>84,707</u>	<u>82,494</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	(432)	6,006
OTHER INCOME		
Interest income	1,803	3,433
EXCESS OF REVENUES OVER EXPENSES	\$ 1,371	\$ 9,439

The notes are an integral part of these financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Changes in Net Assets

Year Ended March 31, 2019

	2019	2018
NET ASSETS - BEGINNING OF YEAR	\$ 291,844	\$ 282,405
Excess of revenues over expenses	1,371	9,439
NET ASSETS - END OF YEAR	<u>\$ 293,215</u>	<u>\$ 291,844</u>

The notes are an integral part of these financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.**Statement of Cash Flow
Year Ended March 31, 2019**

	2019	2018
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 1,371	\$ 9,439
Changes in non-cash working capital:		
Interest receivable	(376)	222
Accounts payable	(584)	727
Deferred income	(3,825)	5,850
Employee deductions payable	(760)	1,680
	<u>(5,545)</u>	<u>8,479</u>
Cash flow from (used by) operating activities	<u>(4,174)</u>	<u>17,918</u>
FINANCING ACTIVITY		
Decrease (increase) in term deposits	<u>(1,427)</u>	<u>(7,373)</u>
INCREASE (DECREASE) IN CASH FLOW	(5,601)	10,545
Cash - beginning of year	<u>98,979</u>	<u>88,434</u>
CASH - END OF YEAR	\$ 93,378	\$ 98,979

The notes are an integral part of these financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Notes to Financial Statements

Year Ended March 31, 2019

1. DESCRIPTION OF BUSINESS

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

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Cash and cash equivalents

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

Revenue recognition

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the general fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Measurement uncertainty

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

Contributed services

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

Income tax

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

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Notes to Financial Statements

Year Ended March 31, 2019

3. DEFERRED REVENUE

Deferred revenue represents annual membership fees received in the current year which relate to the 2019-20 membership period. At March 31 the balances were as follows:

	<u>2019</u>	<u>2018</u>
Deferred Revenue		
Unearned membership fees	\$ 77,175	\$ 81,000

4. FINANCIAL INSTRUMENTS RISKS

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

Credit Risk

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

Liquidity Risk

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

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

Fair Value

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