

2020-  
2021

# The Newfoundland & Labrador College of Dietitians

ANNUAL REPORT

April 1, 2020-March 31, 2021



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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 and the Dietitians Regulations, 2018 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.

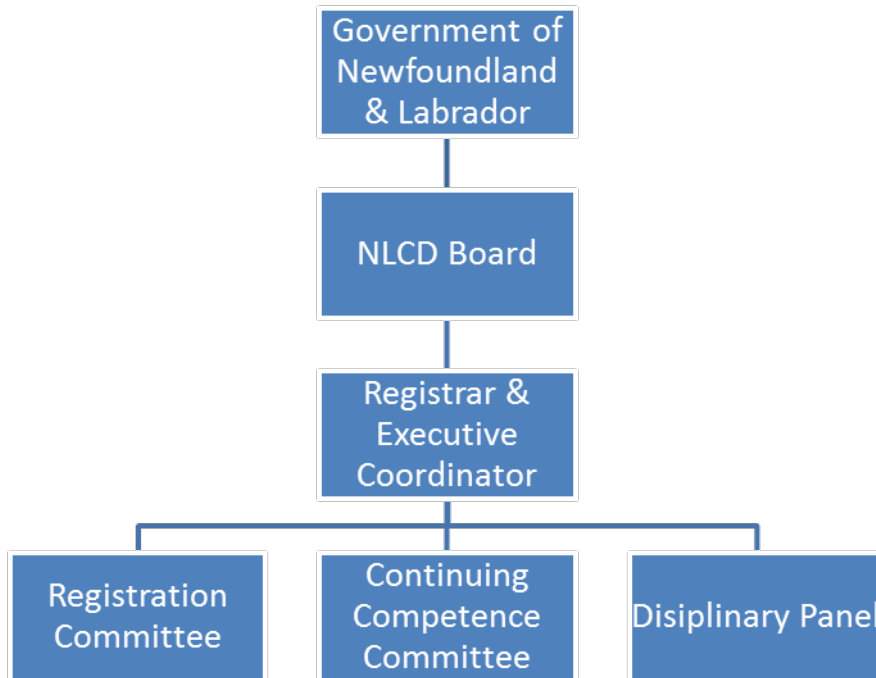
### **Vision**

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 the Newfoundland & Labrador 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 NLCD 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 in the Dietitians Regulations, 2018.

### **Disciplinary Panel**

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

## **Chair**

On Behalf of the Newfoundland and Labrador College of Dietitians (NLCD) I am pleased to present the 2020-2021 Annual Report. NLCD regulates the practice of dietetics in the province, ensuring the public of NL receives ethical, competent care from highly qualified food and nutrition professionals entitled to use the designation of registered dietitian, dietitian or the initials R.D.

The start of our fiscal year coincided with the beginning of a global pandemic and provincial lockdown. While challenging, the NLCD board, staff and operational committees were quick to transition to a more virtual way of doing business ensuring the work of the College continued. I would like to take this opportunity to thank the board, the executive coordinator, and operational committee members for their continued dedication and commitment in working toward the NLCD strategic goals, mission, vision, and values.

Within the Annual Report there will be a summary of the accomplishments NLCD has achieved over the past year and details of goals and objectives for the upcoming fiscal year 2021-2022.

## **Registrar's Message**

The NLCD has been busy this past fiscal year. At the beginning of the fiscal year, we were experiencing a pandemic and we quickly learned how this impacted every aspect of our life. One of the main changes that were evident in the dietetic regulatory world was the increase in virtual dietetic practice and the questions surrounding this type of practice. To help support dietitians and address the concerns around practicing dietetics in this way, the NLCD developed a resource called *Virtual and Electronic Communication During a Pandemic*. As we move forward with the pandemic, virtual dietetic practice is here to stay for a while. I continue to work on the goals identified in the Strategic Plan 2019-2022. Please continue to read this report as it highlights the accomplishments achieved by NLCD for this past fiscal year.

Sincerely,



**Chair NLCD Board**



**Cynthia Whalen  
Registrar & Executive  
Coordinator**

Board members 2020-2021 are:

- Chairperson-Olivia Roebbotham
- Vice Chairperson & Eastern District- Heidi Boyd
- Elected Director-Eastern District- Andrea Stokes
- Elected Director-Central District & Secretary-Laura Sutton
- Elected Director-Western-Labrador-Grenfell- Jada Harvieux
- Government Public Appointed-Elyse Bruce
- Government Public Appointed-Scott Harding

## **Summary of Accomplishments 2020-21**

The following is a summary of activities during the 2020-21 year:

- The NLCD Board approved policies that would permit a Canadian educated applicant to complete a non accredited independent practicum based on the legislative requirement in the Dietitians Act, 2005 sections 11(b)(ii) and (c)(ii). These polices were developed to direct this are:
  - Assessing Canadian equivalency of academic and practical training to meet non-accredited registration requirements
  - Criteria for independent practicum advisory dietitians
  - Approving supervisory dietitians
- The NLCD Board revised and approved the Prior Learning Assessment Recognition (PLAR) policy that outlines the assessment process for internationally educated dietitians. The change reflects that if an internationally educated dietitian completed the Mount Saint Vincent Bridging process, they do not need to rewrite the KCAT. They can move to the next step in the assessment process which is the Performance Based Assessment (PBA).
- The continuing education working group is developing a new continuing education program that is current, reflects current practice in dietetics and will continue to meet NLCD obligation to have dietitians engaging in continued learning.
- The pandemic changed many things and one of these was dietitians having to switch to virtual dietetic practice The NLCD released a document to guide dietitians in virtual dietetic practice called *Virtual and Electronic Communication During a Pandemic*
- The Board met and developed a succession plan to help guide NLCD work.

## **Stakeholder Collaboration**

- The Alliance of Canadian Dietetic Regulatory Bodies (the Alliance) is an incorporated body consisting of the ten provincial dietetic regulatory bodies. The Alliance oversees the development and administration of the Canadian Dietetic Registration Exam (CDRE), policies supporting the CDRE, labor mobility and other national dietetic projects. The pandemic changed how the Alliance administered the CDRE. The May 2020 sitting was cancelled due to COVID. However, in the fall 2020, it was the first time that candidates wrote the CDRE virtually from their homes. It was successful with only a few minor technical issues. The Alliance is still reviewing if the exam administration will continue in this format.
- 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. To review the accreditation status for all Canadian education and practicum program you can click the link for the PDEP website. [www.pdep.ca](http://www.pdep.ca)
  - PDEP released the revised Integrated Competencies for Dietitians Education and Practice ([ICDEP](#)) V.3 in August 2020. These new competencies are to be incorporated into all dietetic education and practicum programs by August 2023. The revised ICDEP will be incorporated into the CDRE blueprint and in May 2024 students will be tested using the revised ICDEP.
- The NLCD Registrar continues to attend 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. The annual education session for 2020 was cancelled due to the pandemic.
- The NLCD Registrar met with Dietetic Interns who are attending the Eastern Health Dietetic Practicum to discuss the Dietitians Act & Regulations, Standards of Practice, Code of Ethics and how these guide and direct dietetic professional practice within the province of Newfoundland & Labrador.



## REGISTRATION REPORT

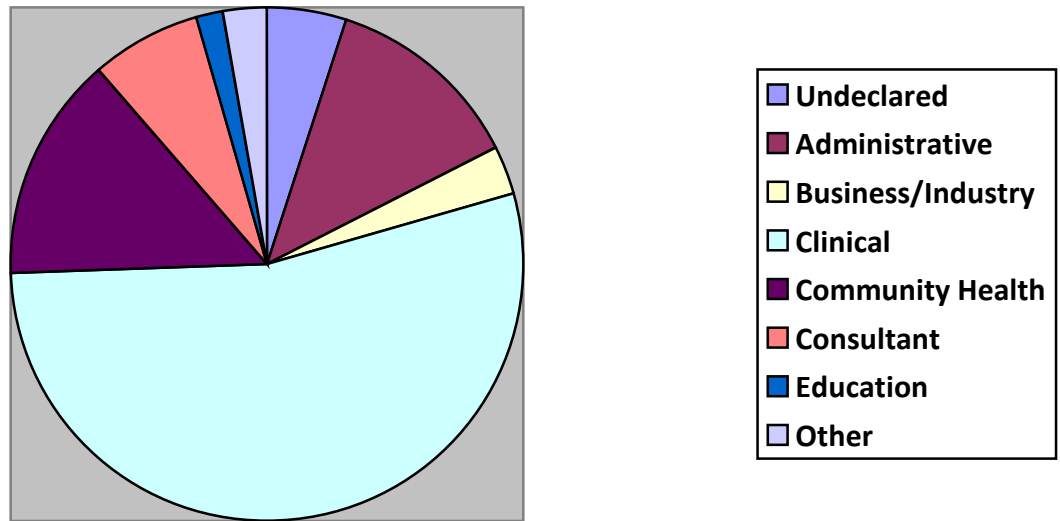
From April 1, 2020-March 31, 2021, the Newfoundland and Labrador College of Dietitians, had 181 Active Members.

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Total Active Members .....	176
Of this number, there were:	
New Members .....	4
Resignations/non-renewing ...	9

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### Registered Dietitians by areas of Practice:



## **Continuing Competence Committee**

NLCD continuing education program is mandatory to maintain registration with NLCD. All members submitted their continuing education documents based on the 2020 calendar year. These have been reviewed by the continuing education committee. For any dietitians who did not meet the continuing education program minimum point requirements the NLCD board has granted a 3 month extension to time to meet the current requirement.

## **Disciplinary Complaints**

NLCD received no allegations in the 2020-21 fiscal year.

Submitted by,



Olivia Roebottom, 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, 2021**

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

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**Year Ended March 31, 2021**

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# Fred Earle

Chartered Professional Accountant

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## INDEPENDENT AUDITOR'S REPORT

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

### *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, 2021, 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, 2021, and the results of its operations and cash flow 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 College 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 College'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 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.

### *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 Newfoundland and Labrador College of Dietitians Inc.  
(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 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 3, 2021



CHARTERED PROFESSIONAL ACCOUNTANT

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

**Statement of Financial Position**

**March 31, 2021**

	2020-2021	2019-2020
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 332,540	\$ 333,622
Term Deposits	39,839	39,506
Interest receivable	1,355	1,003
	<u>\$ 373,734</u>	<u>\$ 374,131</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 4,600	\$ 4,450
Employee deductions payable	1,551	1,547
Deferred revenue (Note 3.)	75,600	76,950
	<u>81,751</u>	<u>82,947</u>
<b>NET ASSETS</b>		
General fund	<u>291,983</u>	<u>291,184</u>
	<u>\$ 373,734</u>	<u>\$ 374,131</u>

**ON BEHALF OF THE BOARD**

Olivia Ralbotham Director

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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, 2021**

	2020-2021	2019-2020
<b>REVENUES</b>		
Membership fees	\$ 79,975	\$ 83,450
Exam fees	1,575	2,200
Miscellaneous income	100	50
	<u>81,650</u>	<u>85,700</u>
<b>EXPENSES</b>		
Registrar	62,452	69,497
Professional fees	4,750	4,600
Office	3,848	2,514
Legal fees	2,751	313
Insurance	1,631	1,553
Telephone	1,624	2,016
Canadian dietetic regulatory examinations	1,575	604
Alliance fees	1,404	6,020
Bursaries	600	600
Website	594	900
Business taxes, licenses and memberships	301	294
Interest and bank charges	204	199
Education and Training	201	2,762
Meetings and conventions	-	681
Miscellaneous	-	35
Travel	(399)	-
	<u>81,536</u>	<u>92,588</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<b>114</b>	<b>(6,888)</b>
<b>OTHER INCOME</b>		
Interest income	685	4,857
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ 799</b>	<b>\$ (2,031)</b>

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, 2021**

	<b>2020-2021</b>	<b>2019-2020</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 291,184</b>	<b>\$ 293,215</b>
Excess of revenues over expenses	<u>799</u>	<u>(2,031)</u>
<b>NET ASSETS - END OF YEAR</b>	<b><u>\$ 291,983</u></b>	<b><u>\$ 291,184</u></b>

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, 2021

	2020-2021	2019-2020
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	\$ 799	\$ (2,031)
Changes in non-cash working capital:		
Interest receivable	(352)	1,749
Accounts payable	150	(442)
Deferred income	(1,350)	(225)
Employee deductions payable	4	(573)
	<u>(1,548)</u>	<u>509</u>
Cash flow used by operating activities	<u>(749)</u>	<u>(1,522)</u>
<b>FINANCING ACTIVITY</b>		
Decrease (increase) in term deposits	<u>(333)</u>	<u>241,766</u>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>(1,082)</b>	<b>240,244</b>
Cash - beginning of year	<u>333,622</u>	<u>93,378</u>
<b>CASH - END OF YEAR</b>	<b>\$ 332,540</b>	<b>\$ 333,622</b>

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, 2021

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### 1. DESCRIPTION OF BUSINESS

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

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### Cash and cash equivalents

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

#### Revenue recognition

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

#### Measurement uncertainty

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

#### Contributed services

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

#### Income tax

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

#### Financial instruments policy

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

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NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Notes to Financial Statements

Year Ended March 31, 2021

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3. DEFERRED REVENUE

Deferred revenue represents annual membership fees received in the current year which relate to the 2021-22 membership period. At March 31 the balances were as follows:

	<u>2020-2021</u>	<u>2019-2020</u>
<b>Deferred Revenue</b>		
Unearned membership fees	<b>\$ 75,600</b>	<b>\$ 76,950</b>

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4. FINANCIAL INSTRUMENTS RISKS

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

**Credit Risk**

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

**Liquidity Risk**

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

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

**Fair Value**

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

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