

2021-
2022

The Newfoundland & Labrador College of Dietitians

ANNUAL REPORT

April 1, 2021-March 31, 2022



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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's 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.

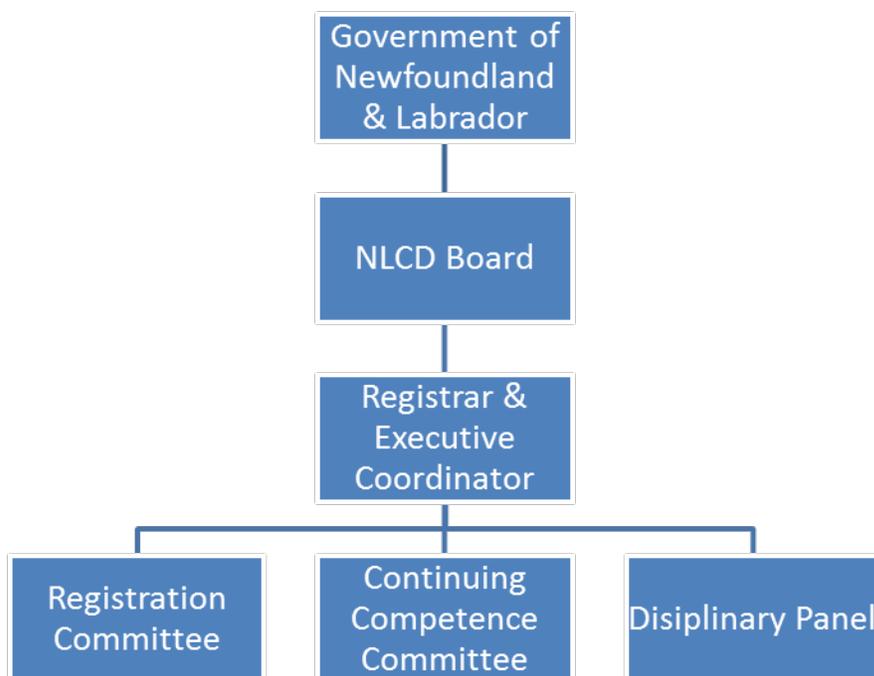
Vision

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 complete duties as indicated 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 an as needs basis.

Chair

On Behalf of the Newfoundland and Labrador College of Dietitians (NLCD) I am pleased to present the 2021-2022 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 a registered dietitian, dietitian, or the initials R.D.

As we continue to work in a mostly virtual world the NLCD board, Registrar & Executive Coordinator, and operational committees continue to move forward with strategic goals set out by the organization. These include ongoing work on the revision of the continuing competence program, preparation of Standards of Practice, and various policies to guide NLCD and its registrants.

I would like to express my thanks to the NLCD board, NLCD's Registrar & Executive Coordinator, and operational committee members for their continued support and dedication. As well I would like to thank all registrants who provided feedback via the continuing competence survey completed in the summer of 2021.

The Annual Report will provide a summary of the accomplishments NLCD has achieved over the past fiscal year 2021-22.

Registrar's Message

The NLCD had another busy year. NLCD launched its registrant online database portal where applicants can apply online, and current members can update their files and renew their registration online. With this new process, NLCD was able to offer members the option to pay electronically for the first time. There were a few hiccups with the new system, but members were patient and understanding as we worked through these issues. The NLCD Board approved a new third-party service provider to complete accreditation for dietetic programs in Canada and a new Standards of Practice. More information on accreditation can be found under stakeholder collaboration. I would also like to thank the dietitians who volunteered their time testing the online database portal, the continuing education working group, and the continuing education committee to help meet NLCD's operational needs. Their participation helps support NLCD's ability to regulate dietetics in the public interest. Please read the annual report as it highlights other work completed by NLCD for the fiscal year.

Sincerely,



Chair NLCD Board



**Cynthia Whalen
Registrar & Executive
Coordinator**

Board of Directors:

- 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 2021-2022

The following is a summary of activities during 2021-2022 year:

- NLCD hired a company to provide an online registrant database portal. New applicants can apply online, and current members can update their online files and complete their registration renewal online. This allowed NLCD to move into a paperless filing system for all members.
- NLCD reviewed its current continuing education program. In the summer, of 2021 a survey was sent to members to request feedback on the current continuing education program. The Registrar participated in a national working group on continuing education review and best practices for continuing education programs. NLCD sent a call out to participate to those who indicated they wanted to help with continuing education committee. From these volunteers, a continuing education working group was formed. This group reviewed the national environmental scan and reviewed dietetic continuing education programs from other provinces. The continuing education working group has finalized the new continuing education program to be released in 2023-24.
- NLCD reviewed its current Standards of Practice. A survey was sent to members in the Fall of 2021 asking for feedback on the proposed Standard of Practice. The feedback was taken and incorporated into revising the Standards of Practice. These will be released at the AGM.
- The NLCD Board approved a new third-party provider to complete the accreditation for dietetic programs in Canada. More information on accreditation can be viewed under stakeholder collaboration.
- In September 2021, the NLCD recognized the Federal Government legislation passed to mark September 30 as the National Day for Truth and Reconciliation. NLCD shared many resources with members on this topic and encouraged members to take the time to learn about the residential schools and reflect on the histories and cultures of Indigenous peoples.

- The Registrar is working with a national group on developing a new Code of Ethics. The group has completed an environmental scan and is in the process of finalizing the draft version of the Code of Ethics to be shared with members for consultation in Winter 2022. NLCD plans to release the Code of Ethics in early 2023.

Stakeholder Collaboration

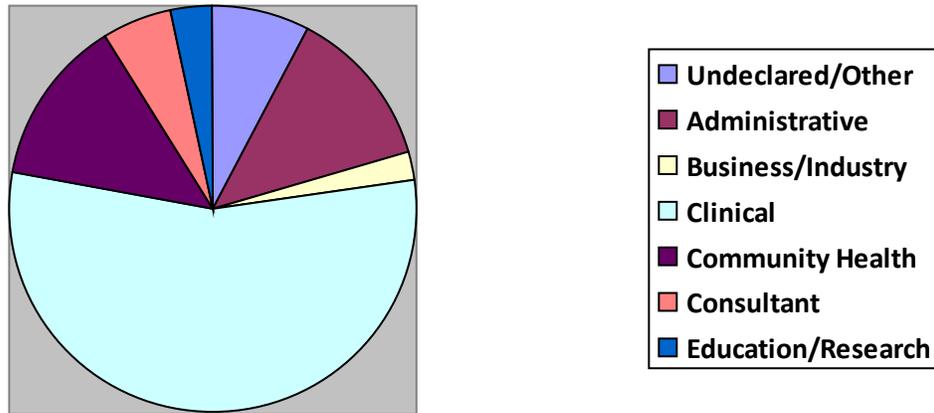
- The Alliance of Canadian Dietetic Regulatory Bodies (the Alliance) is an incorporated body consisting of the ten provincial dietetic regulatory bodies. The Alliance oversees the development and administration of the Canadian Dietetic Registration Exam (CDRE), policies supporting the CDRE, contracting an accreditation provider, labor mobility, and other national dietetic projects.
- In November 2021, the Partnership for Dietetic Education (PDEP) announced that the dietetic accreditation service provider (Dietitians of Canada), would be ending its contract on March 31, 2022. Since that announcement, the Alliance has been busy seeking and negotiating a contract with a third-party dietetic accreditation service provider. This is an essential service for NLCD because it is one of the legislative requirements that the NLCD Board approves dietetic education programs for the purposes of registration. The Alliance has signed a contract with Equal, a subsidiary of Accreditation Canada. Accreditation Canada offers bilingual services and accredits 225 programs, including 22 health professions. This decision will permit a timely transition to a new dietetic accreditation provider that is cost-effective, objective, and assures quality. It will also satisfy the labor mobility requirements for all provinces.
- Integrated Competencies for Dietitians Education and Practice ([ICDEP](#)) V.3 was released 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 for May 2024 and students will be tested using the revised ICDEP in November 2024.
- 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. This meets the requirement of the ICDEP (1.01 & 1.02 v. 2.0, 2013)
- 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 regulation. The annual education session for April 2021 focused on the Introduction to Trauma-Informed Practice for Regulators.

REGISTRATION REPORT

From April 1, 2021-March 31, 2022, the Newfoundland and Labrador College of Dietitians:

Total Active Members	179
Of this number, there were:	
New Members	9
Resignations/non-renewing ...	5

Registered Dietitians by areas of Practice:



Continuing Competence Committee Report

NLCD continuing education program is mandatory to maintain registration with NLCD. All members submitted their continuing education documents based on the 2021 calendar year. These have been reviewed by the continuing education committee.

Disciplinary Report

NLCD received one allegation in the 2021-22 fiscal year. The allegation was reviewed by the Complaints Authorization Committee (CAC). The CAC dismissed the allegation.

Awards Report

The Dr. Patricia Giovannetti Memorial Bursary was awarded in 2021-22. The candidate who received the award is Kaitlyn Frampton.

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, 2022

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

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Year Ended March 31, 2022

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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, 2022, 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, 2022, 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
May 19, 2022



CHARTERED PROFESSIONAL ACCOUNTANT

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Financial Position

March 31, 2022

	2021-2022	2020-2021
ASSETS		
CURRENT		
Cash	\$ 319,893	\$ 332,540
Term Deposits	40,828	39,839
Interest receivable	667	1,355
	<u>\$ 361,388</u>	<u>\$ 373,734</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 4,599	\$ 4,600
Employee deductions payable	2,326	1,551
Deferred revenue (Note 3.)	78,750	75,600
	<u>85,675</u>	<u>81,751</u>
NET ASSETS		
General fund	<u>275,713</u>	<u>291,983</u>
	<u>\$ 361,388</u>	<u>\$ 373,734</u>

ON BEHALF OF THE BOARD



Director

Director

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.**Statement of Revenues and Expenditures****Year Ended March 31, 2022**

	2021-2022	2020-2021
REVENUES		
Membership fees	\$ 82,425	\$ 79,975
Exam fees	1,725	1,575
Miscellaneous income	400	100
	<u>84,550</u>	<u>81,650</u>
EXPENSES		
Registrar	66,406	62,452
Database startup	18,028	-
Professional fees and accounting fees	4,600	4,750
Interact expense	2,008	-
Canadian dietetic regulatory examinations	1,725	1,575
Office supplies and technology	1,607	3,848
Insurance	1,489	1,631
Telephone/Fax charges	1,462	1,624
Alliance fees and meeting expenses	1,414	1,404
Website	700	594
Bursaries	600	600
Legal fees	460	2,751
Business taxes, licenses and memberships	283	301
Interest and bank charges	203	204
Board meetings and conventions	95	-
Education and Training	42	201
Travel	-	(399)
	<u>101,122</u>	<u>81,536</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	(16,572)	114
OTHER INCOME		
Interest income	302	685
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (16,270)	\$ 799

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, 2022

	2021-2022	2020-2021
NET ASSETS - BEGINNING OF YEAR	\$ 291,983	\$ 291,184
Deficiency of revenues over expenses	<u>(16,270)</u>	<u>799</u>
NET ASSETS - END OF YEAR	<u>\$ 275,713</u>	<u>\$ 291,983</u>

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Cash Flow
Year Ended March 31, 2022

	2021-2022	2020-2021
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ (16,270)	\$ 799
Changes in non-cash working capital:		
Interest receivable	688	(352)
Accounts payable	(1)	150
Deferred income	3,150	(1,350)
Employee deductions payable	775	4
	<u>4,612</u>	<u>(1,548)</u>
Cash flow used by operating activities	<u>(11,658)</u>	<u>(749)</u>
FINANCING ACTIVITY		
Decrease (increase) in term deposits	<u>(989)</u>	<u>(333)</u>
DECREASE IN CASH FLOW	(12,647)	(1,082)
Cash - beginning of year	<u>332,540</u>	<u>333,622</u>
CASH - END OF YEAR	\$ 319,893	\$ 332,540

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, 2022

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, 2022

3. DEFERRED REVENUE

Deferred revenue represents annual membership fees received in the current year which relate to the 2022-23 membership period. At March 31 the balances were as follows:

	<u>2021-2022</u>	<u>2020-2021</u>
Deferred Revenue		
Unearned membership fees	\$ 78,750	\$ 75,600

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.
