

2023-
2024

The Newfoundland & Labrador College of Dietitians

ANNUAL REPORT

April 1, 2023-March 31, 2024



Table of Contents

About the College.....	3
Mission, Vision and Organizational Values.....	3
Organizational Structure.....	4
Strategic Goal Statements.....	3
Message from the Chair & Registrar.....	6
Summary of Accomplishments.....	7
Stakeholder Collaboration.....	8
Next Steps.....	8
Registration Report.....	10
Continuing Competence Committee Report.....	10
Disciplinary Report.....	11
Awards Report.....	11
Finance & Operations.....	12
Independent Auditors Report.....	14
Financial Statement.....	16

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
- Equity
- Diversity
- Inclusion

Strategic Goal Statements

Strategic Goal 1: Continued Competence

Monitor and ensure the continuing competence of registrants.

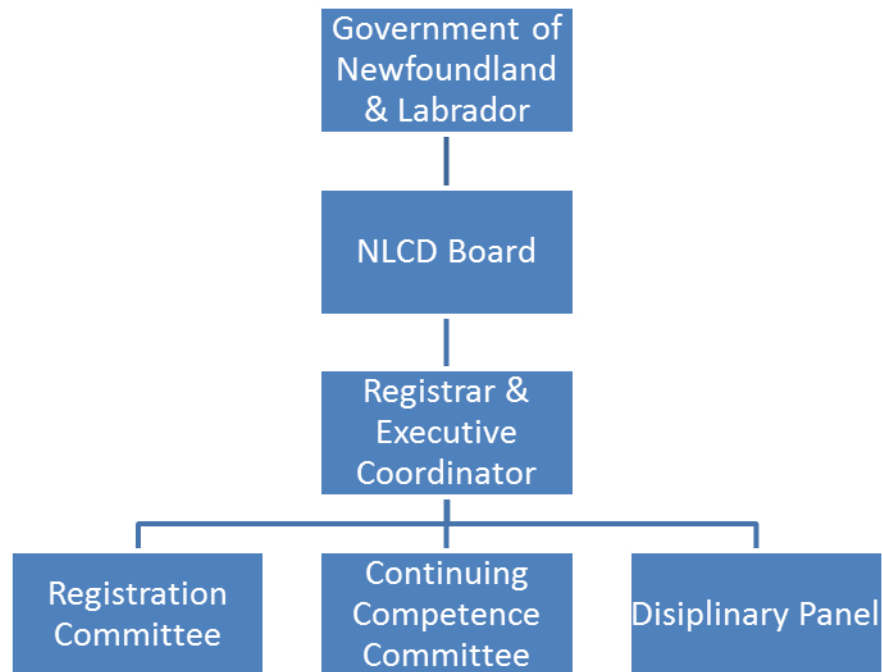
Strategic Goal 2: Governance

Explore and implement best practices in regulation.

Strategic Goal 3: Communication

Communicate effectively with, registrants, the public, and stakeholders

Organizational Structure



NLCD Board

The NLCD board is elected by the registrants and has two publicly appointed members 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 assigned duties 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 submissions to ensure they meet the legislative requirements as indicated in the Dietitians Regulations, 2018.

Disciplinary Panel

Based on the Dietitians Act, NLCD must establish a Complaints Authorization Committee and Complaints and Disciplinary Panel when an allegation is placed against a member.

Chairperson Message

On behalf of the Newfoundland and Labrador College of Dietitians (NLCD), I am pleased to present the 2023-2024 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 or RD. This past year has seen the development of a new strategic plan which will guide the board from 2023-2026. The board considered feedback from dietitians across the province to aid in the development of this plan. The NLCD board also continued to work with Guild to move the CEP forward again, taking feedback from members.

The College continues to work with stakeholders both provincially and nationally to discuss mutual concerns and work together on various tasks such as the accreditation of dietetic programs across this country. The annual report will provide a summary of the accomplishments NLCD has achieved over the past year and details of goals and objectives for the upcoming fiscal year 2024-2025.

I would like to take this opportunity to thank the Executive Coordinator & Registrar for their ongoing dedication and professionalism. I would also like to thank the NLCD board for the time and commitment, and all committee members for their work on their various committees. Lastly, I would like to express thanks to all registrants for their support and feedback.

Oliva Robotham, R.D.
Chair NLCD Board

Registrar's Message

The Newfoundland & Labrador College of Dietitians (NLCD) had another productive year. There were meetings with provincial health regulators, the Government of Newfoundland and Labrador, and national dietetic regulators (the Alliance) on dietetic initiatives.

NLCD continued working with EQual the dietetic accreditation services provider to ensure the smooth transition of all dietetic education and practicum programs in Canada. Dietetic programs accredited and recognized for registration with NLCD are listed on the [Equal website](#).

NLCD continued to work with Guild as issues were identified when using the Continuing Education Program (CEP) in the online portal. Registrants will use this system to capture their goals, learning activities and learning summaries/self-reflection as part of their

requirement to maintain competence, knowledge and skill and meet the legislative requirement.

NLCD released the [Strategic Plan for 2023-26](#) in December 2023. It outlines goals such as improved communication, review of NLCD bylaws and development of a new Code of Ethics for registrants.

I would like to thank dietitians who volunteered their time to respond to the strategic plan and code of ethics survey. Your participation helps support NLCD's ability to regulate dietetic practice in the public interest. Please read the annual report as it highlights other work completed by NLCD for the fiscal year.

Cynthia Whalen
Registrar & Executive Coordinator

Board of Directors:

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

Summary of Accomplishments 2023-2024

- NLCD released its [strategic plan](#)
- NLCD completed its 3rd annual registration with the online registration/renewal system. There were no technical issues identified, and the process went smoothly.
- [Equal](#), is Accreditation Canada's specialized health professional education accreditation program. This company will provide accreditation to all dietetic education and practicum programs in Canada. Their website reflects the accreditation status for dietetic education and practicum programs.
- The Registrar has continued to work with five other dietetic regulator colleges (College of Dietitians of British Columbia, Saskatchewan College of Dietitians, College of Dietitians of Manitoba, Nova Scotia College of Dietitians and Nutritionists, and the New Brunswick Dietetic Association) on developing a revised Code of Ethics. The group reviewed the BC Public Advisory Network's (BC-PAN) [2021 recommendations on codes of ethics](#) and consulted back with the BC-PAN on the newest version in April 2023. There were consultations with dietetic students, regulatory staff, committees, and boards. NLCD and other dietetic college registrants had the opportunity to provide feedback on the Code of Ethics as a survey was shared in December. All feedback was considered and there is a recent draft based on this. The latest version will be reviewed by the NLCD lawyer for their legal input. After this step, the NLCD Board will review and approve the Code of Ethics.

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) and policies supporting the CDRE. The Alliance reviewed policies regarding the CDRE administration and there were no changes.
- The Alliance is working on developing a Strategic Plan.
- The Canadian Dietetic Registration Exam for 2024 will be based on the Integrated Competencies for Dietitians Education and Practice ([ICDEP](#)) V.3 2020.

- Partnership for Dietetic Education and Practice whose partners consist of the Alliance (consists of the ten dietetic regulatory colleges), Dietitians of Canada and all dietetics education and practicum programs in Canada. The partnership is dissolving. Under the direction of a lawyer, the steering committee is completing the steps in the dissolution process.
- NLCD worked collaboratively with the Health Professional Recruitment and Retention Office, Department of Health & Community Services, Government of Newfoundland and Labrador on education sessions for internationally educated dietitians.
- The NLCD Registrar continues to meet with dietetic interns attending the Eastern Health Dietetic Practicum. Topics discussed included self-regulation, the Dietitians Act & Regulations, Standards of Practice, and Code of Ethics, By-laws and their value in guiding and directing dietetic professional practice within Newfoundland & Labrador. This supports the performance indicators in the Integrated Competencies for Dietetic Education and Practice (2.05 b, c, d).
- The NLCD Registrar and current Co-Chair of the Health Professional Regulatory Network continues to attend provincial meetings. This group allows the registrars of Newfoundland and Labrador health professions regulatory colleges to meet regularly to discuss issues of mutual concern and network regarding regulation in the province.
- NLCD continues to participate in the national professional practice advisor group. The group collaboration on projects of mutual interest, networking, and sharing of resources.

REGISTRATION REPORT

From April 1, 2023-March 31, 2024, the Newfoundland and Labrador College of Dietitians:

Total Active Members	180
Of this number, there were:	
New Members	6
Resignations/non-renewing ...	9

Several new or revised policies relating to registration were developed and implemented this year. These include:

- Registration of applicant
- Board Approval of Dietetic Education and practicum program for registration
- Virtual Cross Border Practice Registration
- Writing of the Canadian Dietetic Registration Exam (CDRE) (revised)
- Continuing Education Program (revised)

Continuing Competence Committee Report

NLCD continuing education program is mandatory to maintain registration with NLCD as indicated in the Dietitians Regulations, 2018. Due to issues with the online CEP portal, members could not access learning goals and enter the required information in the system. Based on this issue and considering the time before the system would be available to registrants, the Board discussed and approved that registrants did not need to complete the 2023 CEP process.

Disciplinary Report

No allegations were received in the 2023-24 fiscal year.

Awards Report

The Dr. Patricia Giovannetti Memorial Bursary was awarded in 2023-24. Congratulations to the candidate Brianna Lafosse who received this award.

Submitted by,



Olivia Roebottom, R.D.
NLCD-Chair



Cynthia Whalen, M.Sc., R.D.
Registrar & Executive Coordinator

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Financial Statements

Year Ended March 31, 2024

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Index to Financial Statements

Year Ended March 31, 2024

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 8

Fred Earle & Associates

Chartered Professional Accountants

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, 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 College 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 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 23, 2024


CHARTERED PROFESSIONAL ACCOUNTANT

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Financial Position

March 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash	\$ 126,038	\$ 230,861
Term deposits	225,085	122,000
Interest receivable	7,343	2,149
	\$ 358,466	\$ 355,010
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 4,600	\$ 4,599
Employee deductions payable	1,507	2,301
Deferred revenue (Note 3)	77,850	78,325
	83,957	85,225
NET ASSETS	274,509	269,785
	\$ 358,466	\$ 355,010

ON BEHALF OF THE BOARD

Olivia Ralbooth _____ 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, 2024

	2024	2023
REVENUES		
Membership and application fees	\$ 81,100	\$ 83,725
Exam fees	2,400	3,600
Other income	1,300	150
	<u>84,800</u>	<u>87,475</u>
EXPENSES		
Registrar	65,407	64,161
Professional auditing and accounting fees	4,600	4,600
Alliance fees and meetings expenses	3,286	3,255
Office supplies and technology	2,607	2,458
Canadian Dietetic Registration Examination (CDRE)	2,329	3,565
Payment processing fees	2,216	2,145
Insurance	1,842	1,797
Board meetings and expenses	1,630	-
Telephone and fax	1,466	1,440
Legal fees	820	1,942
Bursaries	600	600
Website	600	-
Health regulatory network legal fees and projects	500	-
Business taxes, licenses, and memberships	304	285
Interest and bank charges	147	195
Education and training	-	2,400
Database	-	7,214
	<u>88,354</u>	<u>96,057</u>
DEFICIENCY OF REVENUES OVER EXPENSES FROM OPERATIONS	(3,554)	(8,582)
OTHER INCOME		
Interest income	8,278	2,654
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 4,724	\$ (5,928)

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, 2024

	2024	2023
NET ASSETS - BEGINNING OF YEAR	\$ 269,785	\$ 275,713
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>4,724</u>	<u>(5,928)</u>
NET ASSETS - END OF YEAR	<u>\$ 274,509</u>	<u>\$ 269,785</u>

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

**Statement of Cash Flows
Year Ended March 31, 2024**

	2024	2023
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ 4,724	\$ (5,928)
Changes in non-cash working capital:		
Interest receivable	(5,194)	(1,482)
Deferred revenue	(474)	(425)
Employee deductions payable	(794)	(25)
	<u>(6,462)</u>	<u>(1,932)</u>
Cash flow used by operating activities	<u>(1,738)</u>	<u>(7,860)</u>
INVESTING ACTIVITY		
Purchase and reinvestment of term deposits	<u>(103,085)</u>	<u>(81,172)</u>
DECREASE IN CASH FLOW	(104,823)	(89,032)
Cash - beginning of year	<u>230,861</u>	<u>319,893</u>
CASH - END OF YEAR	<u>\$ 126,038</u>	<u>\$ 230,861</u>

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, 2024

1. PURPOSE OF THE COLLEGE

Newfoundland and Labrador College of Dietitians Inc. (the College) is a not-for-profit organization incorporated provincially under the Corporations Act of Newfoundland and Labrador. Previously operating as The Newfoundland Dietetic Association, the College was continued as a corporation without share capital as part of the Dietitians Act, having received assent on December 13, 2005.

The College operates to regulate and ensure the competence of Registered Dietitians within the province of Newfoundland and Labrador.

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 accrued interest receivable. 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, 2024

3. DEFERRED REVENUE

Deferred revenue represents annual membership fees received by the College in advance of the membership period. At March 31, the balances were as follows:

	<u>2024</u>	<u>2023</u>
Deferred membership fees	<u>\$ 77,850</u>	<u>\$ 78,325</u>

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 College'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.
