

March 1, 2023 – February 29, 2024



The Newfoundland Labrador Occupational Therapy Board regulates the profession of occupational therapy in the province of Newfoundland and Labrador. The Board is responsible for setting conditions for entry to practice (licensure) and for monitoring members to ensure adherence to the laws, regulations and standards that govern practice.

Mission

To protect the public by ensuring and advancing safe, effective and ethical occupational therapy practice.

Values

The Newfoundland and Labrador Occupational Therapy Board is committed to demonstrating:

Accountability

We are accountable to the public we serve.

Respect

We respect both public and professional perspectives.

Trust

We act with honesty and integrity.

Collaboration

We value the opinions of the public, registrants and stakeholders.

Fairness

We demonstrate impartiality in decisions to ensure fairness to the public and registrants.

Transparency

We maintain an open and honest communication process.

Leadership

We proactively regulate the profession and demonstrate best practice in regulation.



Land Acknowledgement

The Newfoundland and Labrador Occupational Therapy Board acknowledges that we live and work in the traditional territories of diverse Indigenous groups, and we acknowledge with respect the histories and cultures of the Beothuk, Mi'kmaq, Innu and Inuit of this province.



Board of Directors

Maria Rotondi
(2015) Chairperson

Sheri-Lynn Ash
(2019) Registrar

Courtney Hewitt
(2019) Treasurer

Susan Penney
(2018) Secretary

Philip Evans
(2023) Member at Large

Emmett Dwyer
(2023) Member at Large

Allan Skanes
(2023) Public Representative

Brian Peach
(2023) Public Representative

Staff
Kim Doyle
Executive Director

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Message from Board Chair



As we approach the 2023-24 Annual General Meeting (AGM), it is prudent to take some time to reflect on the work of the board in achieving its mandate of public protection and safe practice through contributions from our member volunteers, public representatives and ongoing partnerships with the Provincial Health Regulators Network and the Association of Canadian Occupational Therapy Regulators (ACOTRO).

The Newfoundland and Labrador Occupational Therapy Board (NLOTB) is responsible for Occupational Therapy practice regulation within the province. This encompasses protecting the public by establishing standards for practice, developing and monitoring standards for competency, and responding to reports related to the practice of registrants. With over 260 Occupational Therapists registered to provide Occupational Therapy services in the province, the ongoing accountabilities and demands of the Board continue to grow and evolve each year.

As a result of ongoing inflation costs and national partnership work with ACOTRO, NLOTB implemented a fee increase of \$50 for the 2024-2025 licensing year, which was the first increase since 2018. This is an unfortunate reality of the economic position we face in all aspects of our lives. NLOTB works within a conservative budget to minimize membership fees whenever possible.

I would like to extend a note of appreciation to the entire Board and members of NLOTB committees for their work, much of which is done behind the scenes and can often go unnoticed by those not directly involved. Finally, the Board would like to acknowledge the work of the Executive Director, Kim Doyle. Kim is the backbone of NLOTB and maintains momentum of the operational work and represents NLOTB on numerous committees including the Association of Canadian Occupational Therapy Regulators (ACOTRO), currently as Vice President.

As I conclude my third consecutive term as an NLOTB Board Director, I would like to take this time to encourage all members to consider applying for a Board position in the future. There was a call for nominations for a position that will be filled following the AGM. However, there are many other opportunities available through committees and working groups that provide an opportunity to gain insight into the activities of the Board. Serving as a Board Director has been an enriching experience, broadening my understanding of professional regulation and offering opportunities for networking and professional growth.

As a Board, we welcome and appreciate feedback or discussion from the membership on any activities of the Board. Please feel free to reach out and connect with any of the Board members anytime.

Maria Rotondi, NLOTB Chairperson

Executive Director's Report

The NLOTB Board has had several changes in the past year. We welcomed two new public appointed members in February of 2023 and two new occupational therapist board members at the June 2023 AGM. Maria Rotondi, Chairperson, will finish her third consecutive 3 years term with NLOTB at the AGM in June 2024. I would like to take this time to thank Maria for her time and commitment to NLOTB over the years to assist NLOTB meet its mandate. With Maria's leaving we will reappoint board directors to the various positions, and we have a vacancy for an OT director position.

The routine business of the Board, including licensing, member support, complaints review, website and database management and development of policies and guiding documents, was completed in a fiscally prudent manner in the 2023-2024 licensing year.

A large part of my role as Executive Director is to represent NLOTB with ACOTRO, currently as the Vice President since 2021. The ACOTRO Annual Report highlights the many efforts of ACOTRO including the maintenance of the Labour Mobility Support Agreement, oversight

of the National Occupational Therapy Certification Exam, administration of the Substantial Equivalency Assessment System (SEAS) for internationally educated OT's, to name a few. The link for the 2023 ACOTRO Annual Report will be circulated when available, and can be accessed by [clicking here](#).



Projects include the ongoing development of a consistent regulatory framework and process for those wishing to return to the profession after being away from practice and a national Code of Ethics. Following the adoption of the Competencies for Occupational Therapists in Canada on April 25, 2022, a national e-learning module, designed to facilitate review and

learning with the competency document, was completed by all registrants as a requirement for renewal in 2023. Work continues to develop a second national eLearning module on Equity, Diversity and Inclusion which is scheduled for completion for late 2024.

As another year comes to a close, I wish to take this opportunity to thank all of the volunteers on our Board, Committees, and Working Groups. Your commitment and contributions allow the Board to meet our important mandate. To our practicing occupational therapists, our profession is highly respected and valued because of the standards that you all uphold. Newfoundland and Labradorians can feel confident that they will receive high-quality services from a licensed occupational therapist.

I look forward to the ongoing work in 2024-2025 as we work to uphold the values of the organization while protecting the public interest by ensuring and advancing safe, effective and ethical occupational therapy practice.

Kim Doyle, Executive Director

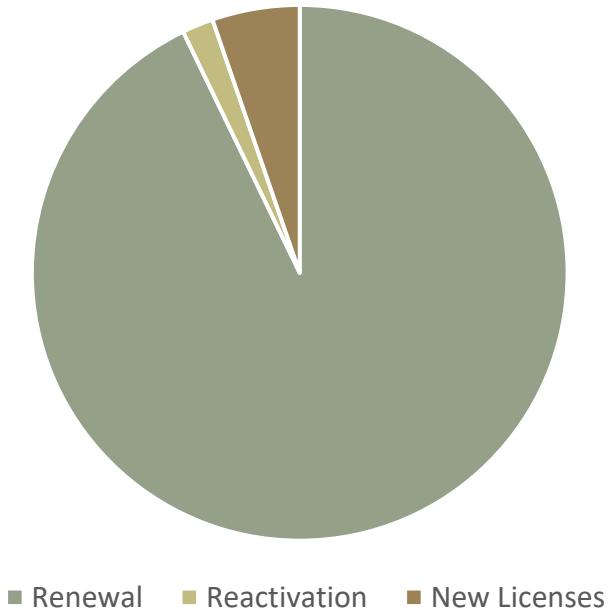
The Board establishes and upholds the requirement to register and license as an occupational therapist in Newfoundland and Labrador. The Registrar, supported by the Registration Committee and the Executive Director, provides oversight for license registration, renewals, and re-entry to practice and review specific applicant and registration concerns. Along with these regular registration functions, the Registration Committee supports the Board in establishing, implementing, and reviewing Registration policies and procedures. Registration policies reviewed in the reporting year include Language Requirements; Practicing without a License; Education and Fieldwork Requirements for IEOT and CEOT; and Examination Requirements.

NLOTB has continued to work with other provinces in reducing registration/licensing barriers for occupational therapists working virtually across provincial borders. An agreement has been developed to manage the accountability of occupational therapists when they are practicing remotely in other provinces; enhance access to occupational therapy services and ensure that the public are adequately protected. In-person occupational therapy practice requires registration/licensure in every jurisdiction in which it occurs. Remote practice must be an appropriate mode of service delivery for that client. Consult regulator websites in each province for practice requirements for virtual practice.

Under the public protection mandate, NLOTB has approved the implementation of a Vulnerable Sector Check for new applicants and for current registrants at the 2025 renewal. The Board uses the results of the Vulnerable Sector Check to verify the applicant's and registrant's good conduct eligibility. More information will be available in the fall of 2024.

Registration Committee Members 2022-2023

Sheri-Lynn Ash: Registrar and Chair
Andrea Pittman: NLOTB Member
Jennifer Bouzane: NLOTB Member
Ashley Walsh: NLOTB Member
Allan Skanes: NLOTB Board Director
Kim Doyle: Executive Director

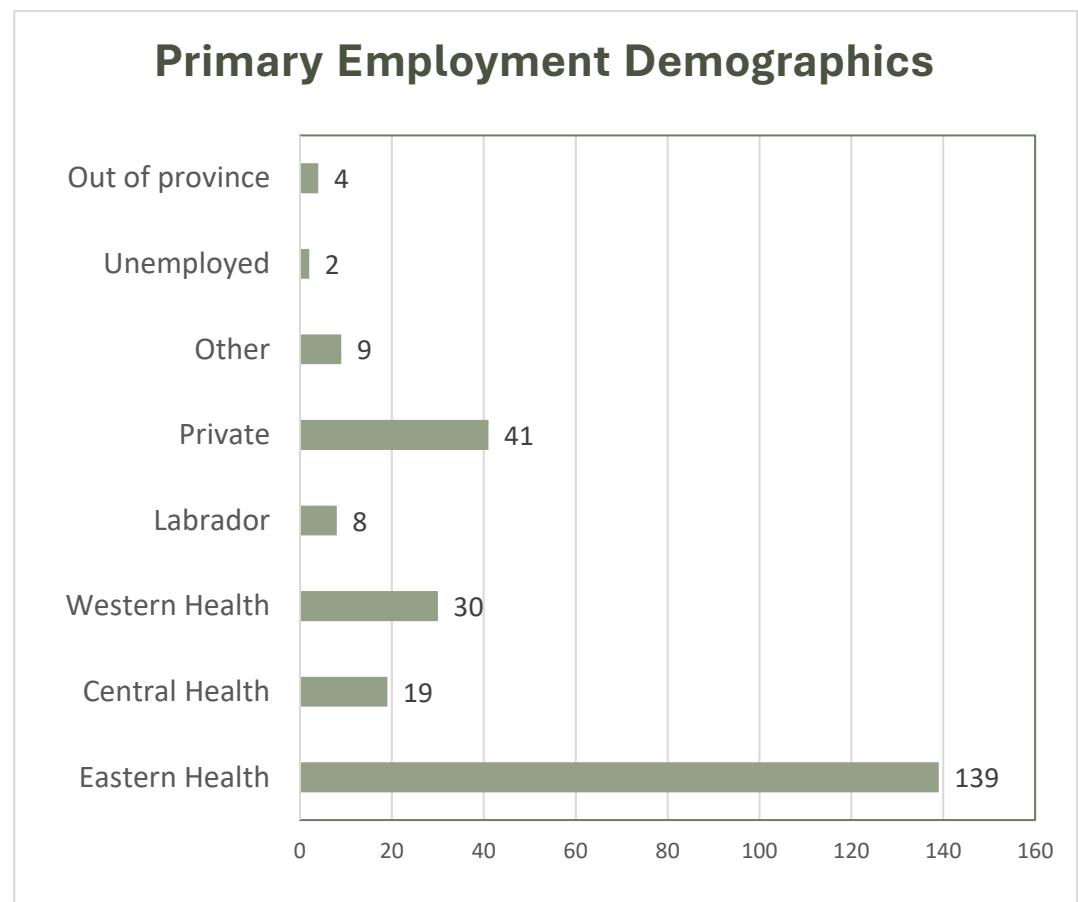


2023-2024 Licensing year

- Total Registrants: 265
- Renewal 2023: 246
- Reactivation: 5
- New Licenses: 14
(9 Dalhousie graduates and 5 transfers from other provinces)
- Renewal 2024: 252 (as of March 1, 2024)



Primary Employment



In Newfoundland and Labrador, the majority of OT's reported Eastern Health as their primary employer, (139), Private Practice (41), Western Health (30), Central Health (19), Labrador Grenfell (8), with a community organization/government/or other (9). Two reported being unemployed and 4 are practicing in another jurisdiction, such as NWT, Yukon, or Nunavut where licensing is currently not required, or virtually. Thirty-three (33) OTs reported secondary employment in private practice.

In closing, the Registration Committee remains committed to supporting registration and policy development for the 2023/24 licensing year. Sincere thanks to our dedicated Committee members for their behind-the-scenes support and commitment to protecting the public interest. The Committee welcomed a new public member to the committee, Allan Skanes, who provides a public perspective to the committee's work.

Sheri-Lynn Ash, Registrar

Professional Conduct

The Board has an obligation to investigate concerns raised about a registrant's conduct or competence and is responsible for assessing complaints and gathering information during the course of an investigation. Under the Occupational Therapy Act (2009) all allegations (complaints/concerns) are received and reviewed by the Chairperson and/or Executive Director. If not resolved during the initial review, complaints are referred on to the Complaints Authorization Committee (CAC) where an investigation will be completed. Upon completion of the investigation, the complaint may be dismissed, or the occupational therapist issued a caution, counsel, or reprimand on consent. If necessary, the complaint may be referred to a hearing, or take additional action under the Occupational Therapists Act (2009). No new complaints were received in 2023-2024. A decision was rendered on one complaint from 2022 as a caution/counsel.



Quality Practice and Continuing Competency

NLOTB has been working with the College of Occupational Therapists of Nova Scotia (COTNS) to share a common approach and resources for continuing competency. Our goal is to develop consistency with our quality assurance/continuing competence programs in the Atlantic region.

NLOTB will be expanding our Continuing Competency Committee who will be responsible for developing, implementing, maintaining, and evaluating a continuing competence program to ensure registrants have the knowledge, skills, judgment, and values to provide quality service to the public. The program will have three pillars as described below. For the 2025 Renewal we are working towards the introduction of a Self-Assessment Tool, Professional Development Plan/Goals and a Tracking Log. Work continues to focus on the development of a risk-based selection process for the competence review and a peer assessment framework. Specific announcements regarding the implementation of new components of the program will be announced in the fall 2024.

NLOTB's current continuing competency program includes a self-administered professional portfolio, declaration of currency hours (600 hours of occupational therapy practice in 3 years) and prescribed learning modules (when applicable). The NLOTB Continuing Competency Portfolio is currently being revised and updated. Updating your Portfolio on an annual is a mandatory renewal requirement. A digital copy of the Portfolio is available by contacting NLOTB. While NLOTB did not have a required eLearning module for the 2024 renewal year, Domain D of the Competencies for Occupational Therapists in Canada (2021), requires the competent OT to engage in ongoing learning and professional development, including a professional development plan and engage in professional development activities to improve practice and ensure continuing competence. Learning goals, and progress towards those goals, can be added to your Continuing Competency Portfolio or to the Learning Log Section in your NLOTB profile.



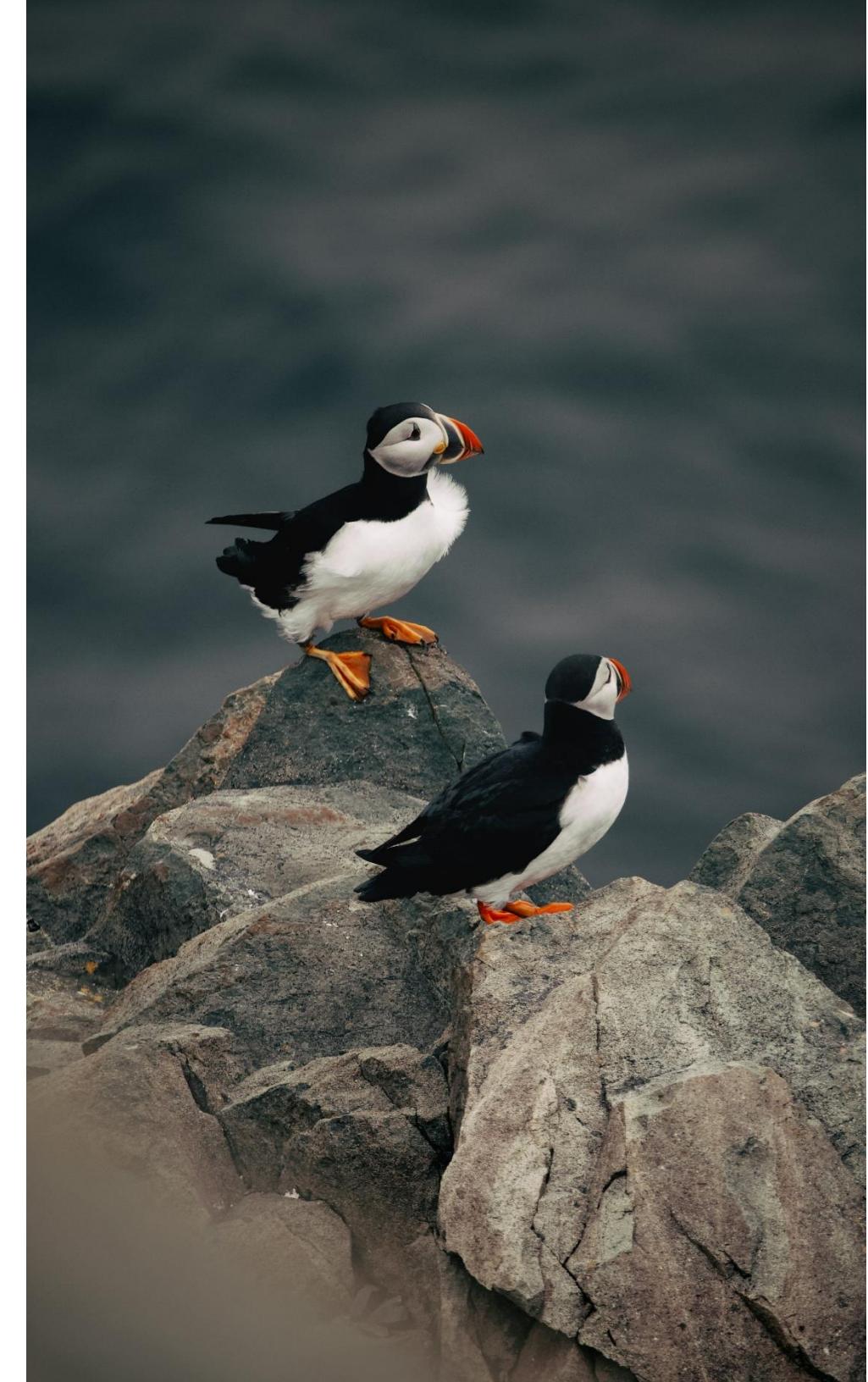
Treasurer's Report

The Board adopts appropriate risk management principles and uses internal control measures to mitigate financial risks. The Board administers its financial accounts to ensure long-term sustainability. The Board is accountable to its members for efficient and effective use of its financial resources. The Board aims to be transparent with its financial interactions and, as such, provides its members with annual external audited financial reports. Finally, the Board aims to be consistent with its financial practices to support the above stated principles.

NLOTB continues to operate in a fiscally conservative and prudent manner. The annual audited financial statements for NLOTB year April 1, 2023, to March 31, 2024 were completed by Noseworthy and Chapman Chartered Accountants and are available on the NLOTB website for review prior to the AGM. The auditors provided the opinion that “the accompanying financial statements present fairly, in all material respects, the financial position of the organization as of March 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for profit organizations”. A copy of the audited financial statements is included below.

As can be seen from the statement of revenues and expenditures, the organization was up in revenue from last year approximately \$4,347 related to an increase in membership renewals. Our expenditures were higher than the previous year, namely website, database and staffing fees. During the year, the board renewed its contract with our database and website provider for a 2-year contract. The cost of this service had not increased for a period of 5 years and doubled on resigning on October 31, 2023 and there were costs associated with general website work. In relation to registrar fees, there was an increase in the executive director's hourly rate in keeping with market factors and paid annual leave that was approved by the board. The organization ended the year with an approximate \$13,000 deficit compared to last year's \$4,412 deficit.

Registration fees remained at \$360.00 for 2023-2024 with an increase to \$410.00 for 2024-2025. For approximately 260 members with a \$50 fee increase per member this will assist in offsetting the year end deficit to better position NLOTB going forward.





INDEPENDENT AUDITOR'S REPORT

To the Members of Newfoundland & Labrador Occupational Therapy Board

Opinion

We have audited the financial statements of Newfoundland & Labrador Occupational Therapy Board (the "organization"), which comprise the statement of financial position as at March 31, 2024, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these

requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our opinion.

INDEPENDENT AUDITOR'S REPORT *(continued)*

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, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We 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 we identify during our audit.



Chartered Professional Accountants
St. John's, NL
May 29, 2024

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD
Statement of Financial Position
March 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash (Note 3)	\$ 325,431	\$ 323,522
Prepaid expenses	3,049	3,958
	\$ 328,480	\$ 327,480
LIABILITIES		
CURRENT		
Accounts payable	\$ 5,856	\$ 7,507
Deferred income	128,643	112,987
	134,499	120,494
NET ASSETS		
General fund	193,981	206,986
	\$ 328,480	\$ 327,480

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD
Statement of Revenues and Expenditures
Year Ended March 31, 2024

	2024	2023
REVENUES		
Membership fees	\$ 119,170	\$ 114,823
Interest	6,074	3,270
	125,244	118,093
EXPENDITURES		
Advertising	170	170
Bank charges	101	55
Conference and travel	11,761	14,888
Insurance	5,715	5,496
NLAOT	25,225	27,205
Office and administration	2,010	2,300
Professional fees	8,126	3,450
Registrar fees	73,240	62,939
Telephone	1,100	1,085
Website and database	10,801	4,917
	138,249	122,505
DEFICIENCY OF REVENUES OVER EXPENDITURES	\$ (13,005)	\$ (4,412)

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD

Statement of Changes in Net Assets

Year Ended March 31, 2024

	2024	2023
NET ASSETS - BEGINNING OF YEAR	\$ 206,986	\$ 211,398
DEFICIENCY OF REVENUES OVER EXPENDITURES	(13,005)	(4,412)
NET ASSETS - END OF YEAR	\$ 193,981	\$ 206,986

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD

Statement of Cash Flows

Year Ended March 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Cash receipts from operations	\$ 140,900	\$ 123,657
Cash paid to suppliers	(138,890)	(121,350)
Interest paid	(101)	(54)
INCREASE IN CASH	1,909	2,253
Cash - beginning of year	323,522	321,269
CASH - END OF YEAR (Note 3)	\$ 325,431	\$ 323,522

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD

1. DESCRIPTION OF BUSINESS

In Newfoundland and Labrador, the provincial legislature delegated the regulatory authority over Occupational Therapy to the Newfoundland & Labrador Occupational Therapy Board (the "Board"). Regulation is aimed at preventing harm to the public by setting compulsory rules of conduct and standards of practice within the profession.

The objectives of the Board are to set conditions for entry into the profession and to monitor members to ensure adherence to the laws, regulations and standards that govern practice.

The Board is a not-for-profit organization and, as such, is exempt from income tax.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Cash

Cash includes balances with financial institutions, including guaranteed investment certificates maturing within one year.

Capital assets

Capital assets are recorded as expenses in the year they are acquired.

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.

Revenue recognition

Revenue from membership fees is recognized in the year to which they relate. Membership fees received in advance of the related membership year are recorded as deferred income in the year received.

Notes to Financial Statements

Year Ended March 31, 2024

Interest income is recognized on the accrual basis as earned.

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 are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known.

Actual results could differ from these estimates.

Examples of significant estimates include:

- The allowance for doubtful accounts.

Management does not expect these significant estimates to change materially in the near term.

3. CASH

	2024	2023
Bank account	\$ 151,413	\$ 155,478
Guaranteed investment certificates	174,018	168,044
	<hr/> \$ 325,431	<hr/> \$ 323,522

4. CAPITAL ASSETS

During the year the Board incurred expenditures related to a new database and website in the amount of \$8,763 (2023 - \$4,399) which have been expensed.

5. COMMITMENTS

The Board has entered into a 2-year contract commencing October 31, 2023, for software, with a license fee at a cost of \$30 per member, payable on an annual basis. The cost of the software for the March 31, 2024 year-end was based on 254 members.



NL Occupational Therapy Board

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