



College of Licensed Practical
Nurses of Manitoba



ANNUAL REPORT 2014



College of Licensed Practical
Nurses of Manitoba



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College of Licensed Practical
Nurses of Manitoba

April 2015

The Honourable Sharon Blady
Minister of Health
Room 302, Legislative Building
450 Broadway
Winnipeg MB R2C 0V8

Dear Honourable Minister,

The College of Licensed Practical Nurses of Manitoba (CLPNM) is pleased to present the 2014 Annual Report in accordance with the provisions of *The Licensed Practical Nurses Act* (the Act).

This report covers the period from January 1, 2014 to December 31, 2014 and includes statistical information regarding the profession and a financial statement of accounts of the CLPNM as required by the Act.

Respectfully submitted,

Christy Froese LPN
President
CLPNM

President and Executive Director's Report



The mandate of the College of Licensed Practical Nurses of Manitoba (CLPNM) is to regulate the profession of practical nursing in a manner that protects the public interest. Each day, we strive to meet this commitment through fair, consistent and effective regulation.

In 2014, we continued to support this mandate by

- evaluating applications for new and renewed registration against the standards and criteria of the profession
- reviewing and supporting practical nursing education programs
- providing consultation to registrants, employers and other stakeholders regarding the profession and the standards that guide it
- supporting quality of care and lifelong learning through the continuing competence program, and
- addressing public concerns through our complaints and investigation processes.

In addition to these regular operational activities, we began the process necessary to bring the profession of practical nursing within the scope of *The Regulated Health Professions Act (RHPA)* in 2014. To inform this transition, we conducted consultations with Licensed Practical Nurses (LPNs), government representatives, educators, employers and other stakeholders across the province. These consultations focused on the range of roles that LPNs fulfill across Manitoba, and the specific health care activities that LPNs have the knowledge, skill and judgment to perform. The transition is expected to be a multi-year process. We value the input of all stakeholders and will continue to seek this input as we move forward.

In connection with the RHPA transition, the CLPNM also published a new Code of Ethics for the profession in 2014,

and revised the profession's competency profile which we expect to finalize in 2015. These documents will help registrants, employers and the public understand the ethical standards, knowledge and skills of a Manitoba LPN.

During 2014, the CLPNM also entered into an agreement with the National Nursing Assessment Service (NNAS), which now receives applications from internationally educated nurses on behalf of the CLPNM. The NNAS has entered into similar agreements with nursing regulators across Canada with the goal of simplifying and streamlining the application process for nurses who wish to relocate to Canada.

Other highlights from 2014 include:

- the establishment of a Vice President position on the CLPNM Board of Directors
- the launch of a new website to provide more user-friendly and timely information to our registrants, stakeholders and the public
- a successful evaluation of the practical nursing education program offered at the University College of the North
- a thorough review of the policies and processes that guide our complaints, investigation, and discipline processes.

Throughout the course of our work, our duty to protect the public remains at the forefront of our minds, as does the vision, mission and values of the CLPNM, which are set out in this report on page 4. We would like to thank CLPNM's Board members, committee members and staff, whose daily commitment to collaboration, quality, integrity, respect, and professionalism allows us to address the challenges and opportunities of today and prepare for those of tomorrow.



College of Licensed Practical
Nurses of Manitoba

VISION

Lead, innovate, and promote professional excellence of the Licenced Practical Nurse in Manitoba and collaborate with our stakeholders in a changing health care environment to serve and protect the public.

MISSION

We are dedicated to protecting and serving Manitobans through effective, transparent, objective, and supportive nursing regulation.



College of Licensed Practical
Nurses of Manitoba

STRATEGIC PRIORITIES

Increase the visibility of the College of Licensed Practical Nurses of Manitoba with all stakeholders.

Facilitate Board development.

CORE VALUES

Respect

Creating a culture of equity, inclusiveness, and diversity, within our organisation, with membership, and with our external stakeholders.

Integrity

Being honest, fair, consistent, and objective in our deliberations, transactions, and relationships.

Collaboration

Engaging licensed practical nurses and other stakeholders in a cooperative spirit to build strong professional and public relationships.

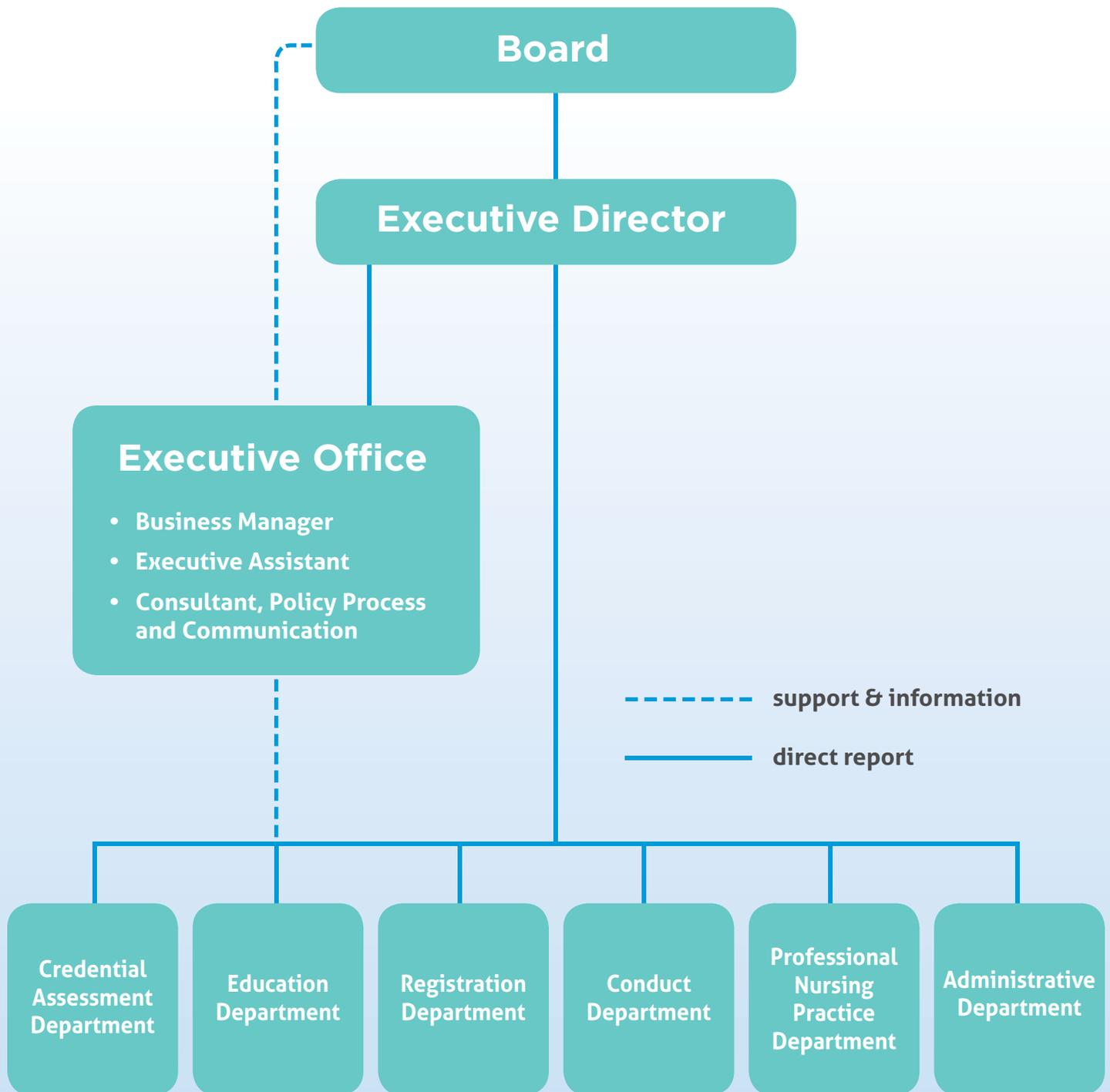
Quality

Promoting excellence through the integration of emerging public policy and the consistent application of professional nursing regulation.

Professionalism

Providing nursing regulation that will support individual nurses to continuously improve their skills, knowledge, and expertise to offer the highest quality and exemplary professional services to those they serve.

College of Licensed Practical Nurses of Manitoba Organizational Chart



Board of Directors 2014

The Board of Directors is comprised of seven licensed practical nurses elected by their peers, three government appointed public representatives, and two Board appointed public representatives. This is in accordance with the CLPNM By-Laws, section 3.1(a), which state:

Subject to the clauses in section 3.1 below, the Board shall consist of the following twelve people:

- i. One licensed practical nurse elected from each of districts 1, 2, 3, 4, 5 and 6;
- ii. Five public representatives; and
- iii. The President.

The Licensed Practical Nurses Act, section 4(2) states:

“The College must carry out its activities and govern its members in a manner that serves and protects the public interest.”

BOARD UNTIL JUNE 2014	BOARD SINCE JUNE 2014
President – Christy Froese LPN	President – Christy Froese LPN
District I – Patricia Rotzien LPN	District I – Elisa Wiebe LPN
District II – Cheryl Geisel LPN	District II – Cheryl Geisel LPN
District III – Rodney Hintz LPN	District III – Rodney Hintz LPN
District IV – Lindsay Maryniuk LPN	District IV – Lindsay Maryniuk LPN
District V – Jodi La France LPN	District V – Jodi La France LPN
District VI – Yvonne Maguet LPN	District VI – Yvonne Maguet LPN
Darlene Barbe – Public Representative	Darlene Barbe – Public Representative
Tricia Conroy – Public Representative	Tricia Conroy – Public Representative
Judy Harapiak – Public Representative	Judy Harapiak – Public Representative
Diwa Marcelino – Public Representative	Diwa Marcelino – Public Representative
Susan Swan – Public Representative	Susan Swan – Public Representative

CLPNM Committees

EDUCATION APPROVAL COMMITTEE

Reviews, evaluates and makes recommendations to the Board of Directors on all matters related to practical nursing education programs in Manitoba.

Melanie Lavallee LPN, Chair

Shelby Marks LPN

Brenda Olson LPN

Donagh Peters LPN

Rene Perreault, Public Representative

Judy Harapiak, Public Representative

INVESTIGATION COMMITTEE

Reviews and facilitates the resolution of complaints against licensed practical nurses in accordance with *The Licensed Practical Nurses Act*.

Lynn Marks LPN, Chair

Rhonda Neufeld LPN

Meagan Gunn LPN

Richard Rivard LPN

Sandra Horsman, Public Representative

Bal Kapoor, Public Representative

Susan Swan, Public Representative

DISCIPLINE COMMITTEE

Conducts hearings and makes findings regarding the practice or conduct of licensed practical nurses in accordance with The Licensed Practical Nurses Act.

Brenda Olson LPN, Chair

Cheryl Bernshine LPN

Pat Knowles LPN

Janice McDonald LPN

Pat O'Leary LPN

Eranio Baldonada LPN

Louise Nobiss LPN

Sandy Hack LPN

Monique Friesen LPN

Michelle Vielfaure LPN

Nicole Ricard LPN

Camille Lewis LPN

Betty Plett, Public Representative

Sandra Hobday, Public Representative

Rene Perreault, Public Representative

Marg Lisowski, Public Representative

Jean McKay, Public Representative

Rod Chipping, Public Representative

Ryan Muirhead, Public Representative

Brenda Rance, Public Representative

Ingrid Piper, Public Representative

Eveline Beriault, Public Representative

PUBLIC REPRESENTATIVES COMMITTEE

Recruits public representatives to serve on the Board of Directors and Committees.

Judy Harapiak, Chair, Public Representative

Jodi La France LPN

Rodney Hintz LPN

EXECUTIVE COMMITTEE

Reviews and monitors reports related to strategic ends, finance, nominations and elections, and makes recommendations to the Board.

Jodi La France LPN, Chair

Tricia Conroy, Public Representative

Darlene Barbe, Public Representative

CONTINUING COMPETENCE COMMITTEE

Reviews the Continuing Competency Program process and makes recommendations to the Board.

Darlene Lee LPN, Chair

Thelma Hanson LPN

Angie Bachalo, Public Representative

Registration

The CLPNM is responsible for the registration of Manitoba's Practical nurses. Registration processes include initial registration, renewal, resignation, cancellation and reinstatement. The CLPNM currently maintains three categories of registrants: licensed practical nurses (LPNs), graduate practical nurses (GPNs) and student practical nurses (SPNs). In Manitoba, no person may practice as a practical nurse or use the titles associated with the profession unless registered with the CLPNM.

Through the registration process, the CLPNM ensures that applicants have met all the entry-to-practice requirements before they are licensed and authorized to practice as practical nurses in Manitoba.

Any person can confirm the registration status of a practical nurse through one of two verification systems maintained by the CLPNM: the Employer Verification System and the Public Register. Both are available online 24-hours a day, seven days a week.

CLPNM Registrants by Type 2012 – 2014

	2012	2013	2014
Licensed Practical Nurses*	3261	3209	3164
Graduate Practical Nurses♦‡	124	212	266
Student Practical Nurses♦‡§	275	393	394

* This data represents the number as of November 30, the last day of the registration year.

♦ There may be more than one group of students or graduates registered within the same year. Consequently, this data represents the total number in these registration categories during the registration year.

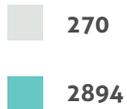
‡ The increase in Student Practical Nurses and Graduate Practical Nurses reflects the timing of student intake and graduation, an increase in the number of seats at educational institutions, and improvements to CLPNM registration processes.

§ Student Practical Nurses include students registered in practical nursing education programs, the practical nursing qualification recognition pilot program, and the practical nurse refresher program.

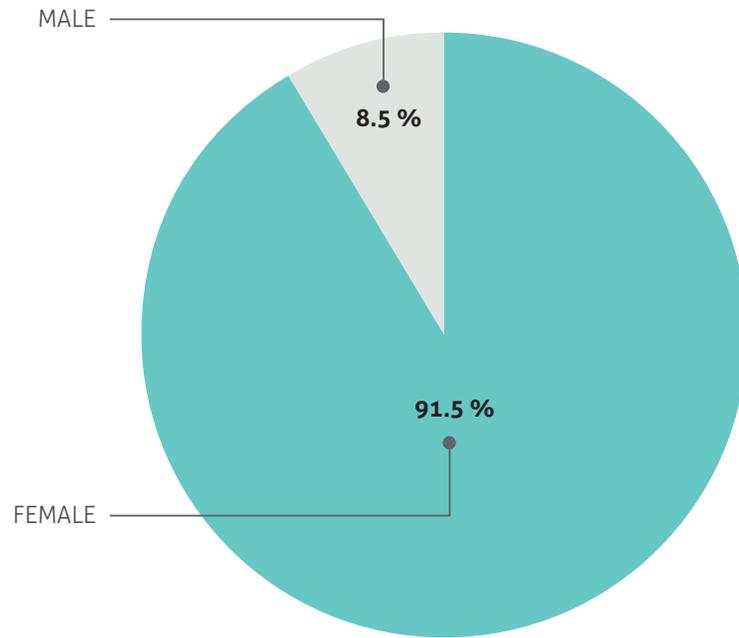
2014 Active Practicing LPNs

Gender Distribution:

Number of LPNs

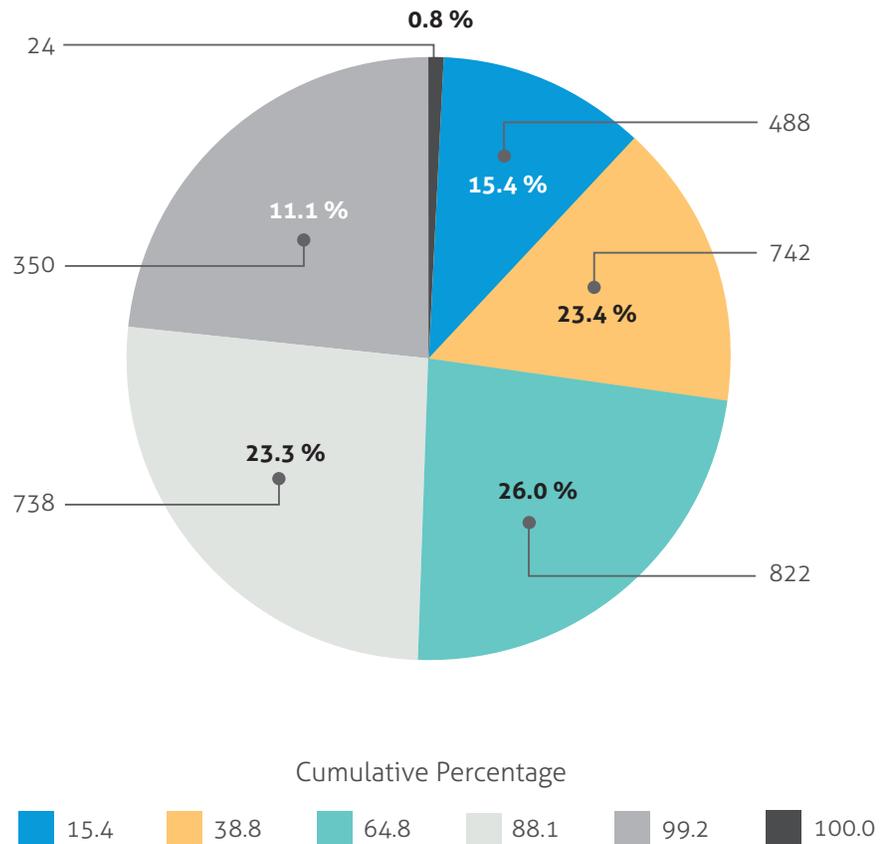


TOTAL 3164



Age of Active LPNs:

Age Range



Credential Assessment

The CLPNM is responsible for evaluating applications for credential assessment and endorsement.

The credential assessment process is used to assess the qualifications of internationally educated nurses (IENs), and of Canadian graduates of nursing programs other than CLPNM-approved practical nursing education programs who are not currently registered as LPNs in any Canadian jurisdiction. The process determines whether these applicants have the same level of knowledge, skill and judgment as the graduates of a CLPNM-approved practical nursing education program in Manitoba.

The endorsement process is used when an LPN registered in another Canadian jurisdiction wishes to become registered in Manitoba. This process supports the objectives of the Labour Mobility Chapter of Canada's *Agreement on Internal Trade*.

In 2014, the majority of credential assessment applicants were IENs from the Philippines and India. Other credential assessment applicants were Manitoba graduates of registered nursing programs. The majority of endorsement applicants were from Ontario, British Columbia and Alberta.

The credential assessment department works closely with the Office of the Manitoba Fairness Commissioner (OMFC) to ensure that credential assessment processes are fair, transparent, timely and consistent. In keeping with its Action Plan, set out in the OMFC's 2012 Registration Review Report, the CLPNM has developed two comprehensive Credential Assessment Application Guides for IENs. These guides can be found on the CLPNM website at www.clpnm.ca.

Along with most nursing regulators across Canada, the CLPNM entered into an agreement with the National Nursing Assessment Service (NNAS) in 2014. The goals are to centralize, streamline, and standardize the application process for IENs and provide greater transparency and timeliness for applicants. IENs seeking registration in Canada now use the NNAS's online application process and send their documents and credentials to the NNAS for authentication. The NNAS began receiving applications from IENs on August 12, 2014.

Credential Assessment Applications

Internationally Educated Nurse Applicants

Applications Considered	2013	2014 YTD to August 11*
Carried over from previous years	200	385
New applications	268	137
Total applications considered	468	522

New Applications by Country of Origin	2013	2014 YTD to August 11*
Philippines	179	95
India	47	28
United States	10	1
Nigeria	8	6
Other ♦	24	7

* This data is partial year data only. Beginning August 12, 2014, IEN credential assessment applications were submitted through the NNAS. Data on applications submitted through the NNAS was not available before the end of 2014.

♦ Countries not listed have two or less applicants.

Outcome of Applications	2013	2014
Registered as an LPN	29	32
Not eligible for registration	56	16
File remained open	383♦	414
File closed*	NA	60

* Files are closed without a registration decision when requested by the applicant or when the file remains incomplete for two years. This data was not captured for 2013.

♦ 2014 data shows two more files carried over than the number reported at the end of 2013 as a result of two late file extensions.

Credential Assessment Applications

Canadian Graduates of Other Nursing Programs

Applications Considered	2013	2014
Carried over from previous years	NA [♦]	1
New applications	9	7
Total applications considered	NA [♦]	8

New Applications by Province of Origin	2013	2014
Alberta	1	0
Ontario	1	0
Manitoba	7	7

Outcome of Applications	2013	2014
Registered as an LPN	3	3
Not eligible for registration	0	1
File remained open	6	3
File closed*	NA [♦]	1

* Files are closed without a registration decision when requested by the applicant or when the file remains incomplete for two years.

♦ This data was not captured for 2013.

Endorsement Applications

Applications Considered	2013	2014
New applications	102	71

New Applications by Province of Origin	2013	2014
Ontario	54	43
British Columbia	23	15
Alberta	14	7
Saskatchewan	4	3
New Brunswick	2	1
Newfoundland	2	1
Nova Scotia	2	0
Quebec	1	0
Unknown		1

Outcome of Applications	2013	2014 [♦]
Registered as an LPN	58	30
Registered without conditions on practice	16	6
Registered with conditions on practice*	42	24
Not eligible for registration	0	1
File remained open	44	42

* In accordance with Chapter 7 of the *Agreement on Internal Trade*, the Government of Manitoba has published a Notice of Measure to Achieve a Legitimate Objective, authorizing the CLPNM to restrict the practice of LPNs from some Canadian jurisdictions where there is a material difference in scope of practice.

♦ The total number in this column exceeds the number of new applications received as a result of files carried over from previous years.

Education

The CLPNM provides support to its Education Approval Committee by evaluating practical nursing education programs against the practical nursing Standards of Education. It also assesses the practical nurse refresher program, the practical nurse qualification recognition pilot program, and other courses and programs available to LPNs. In carrying out these functions, the CLPNM works closely with educators and other stakeholders from across the province.

All entry-level practical nursing education programs in Manitoba are two-year diploma programs. In 2014, these programs were offered at Assiniboine Community College, CDI College, Université de Saint-Boniface, and University College of the North.

Assiniboine Community College ran practical nursing education programs in Brandon, Winnipeg, Cypress River, Peguis First Nation, Dauphin and Southport in 2014. 158 of its graduates became registered as Graduate Practical Nurses that year, of whom 155 passed the national exam.

CDI College ran one practical nursing education program in Winnipeg in 2014. 47 of its graduates became registered as Graduate Practical Nurses that year, of whom 44 passed the national exam.

Université de St. Boniface ran one bilingual program in Winnipeg in 2014. Six of its graduates became registered as Graduate Practical Nurses that year, of whom 5 passed the national exam.

University College of the North ran one practical nursing education program in Swan River in 2014. 15 University College of the North graduates became registered as Graduate Practical Nurses that year, all of whom passed the national exam.

In 2014, University College of the North also underwent its first full program review by the CLPNM's Education Approval Committee. The Committee comprehensively reviews each practical nursing education program every five years. As a result of the successful review, University College of the North now has full program approval with the CLPNM.

Practical Nurse Refresher Program

The Practical Nurse Refresher Program (PNR) is offered through Assiniboine Community College, and is designed for former LPNs seeking re-entry into the practical nursing profession in Manitoba. The PNR has a self-paced modular theory component followed by clinical experiences.

PNR Enrollment 2012-2014

	2012	2013	2014
Carried over from previous years	18	1	2
Newly enrolled	8	2	8
Students who completed the program ♦	10*	1	4
Students in progress at end of year ♦	1	2	5

* The number who completed the program in 2012 is higher than other years as a result of a greater number of students carried over from previous years.

♦ The total number who completed the program and remained in progress at the end of the year may not match the number newly enrolled and carried over in the same year as a result of withdrawals or transfers to other programs.

Practical Nurse Qualification Recognition Pilot Program

The Practical Nurse Qualification Recognition (PNQR) pilot program was established through partnership between the CLPNM, Manitoba Health, Healthy Living and Seniors and Assiniboine Community College. It is taught at the Assiniboine Community College Winnipeg Campus. The program is designed to bridge the education and competency gaps of internationally educated nurses (IENs) applying for registration with the CLPNM.

The PNQR prepares IENs to write the Canadian Practical Nurse Registration Examination and to enter into Manitoba's health workforce.

PNQR Enrollment 2012-2014

	2012	2013	2014
Students enrolled	12	42	30*
Students who completed the program	0	29	16
Students in progress at end of year ♦	11	13	13

* The number of students enrolled during the year does not match the sum of the number who completed and the number in progress as a result of one withdrawal from the program.

♦ Students who start the program in November complete the program in March of the following year.

Canadian Practical Nurse Registration Examination

The CLPNM works with its Canadian counterparts to develop the blueprint for the Canadian Practical Nurse Registration Examination (CPNRE) and is responsible for overseeing all activities related to the CPNRE in Manitoba. The CPNRE is the entry-to-practice examination for practical nurses in Manitoba and most of Canada. It is administered three times a year in January, May and September.

In 2014, the pass rate for Canadian educated Manitoba candidates was 93%. Although lower than in 2013, the pass rate for this group remains higher than the national rate.

The pass rate for internationally educated Manitoba candidates in 2014 was 72%. This is consistent with the 2013 rate and remains higher than the 2012 rate of 63%. The pass rate of internationally educated nurses in Manitoba also remains higher than the national pass rate of 57%.

CPNRE Results 2012-2014

	2012		2013		2014	
	Canadian Educated Candidates	Internationally Educated Candidates	Canadian Educated Candidates	Internationally Educated Candidates	Canadian Educated Candidates	Internationally Educated Candidates
Number of Manitoba Candidates*	148	32	120	58	239 [◆]	47
Manitoba Pass Rate	92%	63%	98%	72%	93%	72%
National Pass Rate	83%	54%	87%	57%	87%	57%

* The number of candidates may include the same individual more than once if he or she wrote the exam more than once.

◆ The number of Canadian educated Manitoba candidates was higher in 2014 than in previous years as a result of additional graduating classes in that year.

Professional Conduct

The mandate of the CLPNM is public protection. *The Licensed Practical Nurses Act* (the Act) requires the CLPNM to carry out its activities and govern its members in a manner that serves and protects the public interest. The Act requires the CLPNM Executive Director to refer complaints regarding registrants and former registrants to the CLPNM Investigation Committee. The Investigation Committee may attempt to resolve the complaint informally or refer it on to the Discipline Committee.

The CLPNM strives to uphold the principles of procedural fairness, transparency and due process. Each complaint is reviewed thoroughly to determine the appropriate course of action. To protect the public, the Act sets out the approaches for addressing unprofessional conduct or lack of fitness to practice.

The Act also requires any person who terminates an LPN's employment for misconduct, incompetence or incapacity to report the termination to the Executive Director. These reports are reviewed by the CLPNM and may be referred to the Investigation Committee for further consideration. In 2014, 3 complaints were submitted to the Investigation Committee regarding LPNs who were terminated.

Occasionally, complaints are also referred to the CLPNM from other agencies responsible for protecting the public. One example is the Protection for Persons in Care Office (PPCO). The PPCO is responsible for investigating allegations of abuse of adults who are patients in or residents of Manitoba health care facilities. In 2014, there were no complaints submitted to the CLPNM by the PPCO.

Complaints may also be initiated by the CLPNM itself. The Act states that the Executive Director may refer to the Investigation Committee any matter that he or she considers appropriate. In 2014, 2 complaints were initiated by the Executive Director.

The professional conduct department supports the work of the CLPNM's Investigation and Discipline Committees. On behalf of the committees, the department investigates complaints, supports and enforces standards of practice, and intervenes when a registrant's practice or conduct poses a risk to the public.

In 2014, complaints were filed against a total of 28 LPNs who represent less than 1% of all CLPNM registrants.

Number of Complaints 2012-2014

	2012	2013	2014
Carried over from previous years	13	21	20
New complaints received	34	23	28
Total complaints considered*	47	44	48

* As some complaints are carried over from year to year, a single complaint may count towards the total in more than one year. Consequently, the total number of complaints should not be added over time.

Sources of New Complaints 2012-2014

	2012	2013	2014
Employer	20	18	21
Public*	8	3	5
Colleague	1	0	0
The Protection for Persons in Care Office	2	0	0
The Executive Director of the CLPNM	3	2	2
Total new complaints	34	23	28

* The public may include a client or family member.

Subject of New Complaints 2012-2014

	2012	2013	2014
Incompetent practice	17	12	14
Professional misconduct*	17	11	14
Total	34	23	28

* Examples of professional misconduct include but are not limited to abuse, unauthorized practice and substance misuse.

Investigation Committee Decisions 2012-2014*

	2012	2013	2014
Referral to the Discipline Committee	2	1	0
No further action	9	5	4
Acceptance of surrender of registration	1	9	14
Censure	1	1	0
Mediation	4	0	0
Agreement or undertaking [♦]	14	8	24
Further investigation	3	8	10
Suspension of registration pending decision	Not avail.	16	1
Other [‡]	Not avail.	1	49 [§]

* Individual cases may result in multiple decisions. For this reason, the total number of decisions will exceed the total number of complaints.

♦ An agreement with or undertaking by an investigated member may provide for an assessment of the registrant's capacity or fitness to practice, counselling or treatment, monitoring or supervision or a remedial course of study.

‡ As per section 23(1)(g) of *The Licensed Practical Nurses Act*, the Investigation Committee may take any other action that it considers appropriate in the circumstances and that is not inconsistent with or contrary to the Act, the Regulations or the By-Laws.

§ Beginning 2014, the number of other decisions reported includes all decisions made by the Investigation Committee that do not fall within the other reported categories. This includes: notices to appear; ordering a practice audit, clinical competence assessment or fitness to practice assessment; ordering further investigation; revising an undertaking; applying or removing conditions on a license; and closing or adjourning a file.

Professional Nursing Practice

The CLPNM provides consultation to practical nurses, employers, educators and the public regarding practical nursing in Manitoba. It also provides consultation and education on the legislation, policies and standards that guide the profession.

The CLPNM regularly collaborates with other health regulators, both within and outside of Manitoba, to address common issues and trends in health care that may impact practical nursing both provincially and nationally.

In support of quality practice, the CLPNM administers a Continuing Competence Program (CCP) for Manitoba's LPNs. The objective of the CCP is to ensure that Manitoba's practical nurses retain and continuously build upon their knowledge, skills and judgment. As part of this program, all LPNs maintain a professional portfolio, practice a minimum number of hours, and complete a self-assessment and learning plan each year.

Annual participation in the CCP is mandatory for Manitoba's LPNs and is monitored through an annual audit process. Each year, the CLPNM randomly selects 10% of its active practising registrants for the CCP audit.

The audit conducted in 2014 reviewed registrants' CCP participation in 2013. 282 registrants were audited. 277 of these were found to meet the requirements of the program by the end of the audit. Two registrants resigned from the CLPNM during the course of the audit. One registrant was exempted. Two registrants did not meet the requirements of the audit, resulting in cancellation of their licenses. These cancellations resulted from a failure to meet the requirements of the program; they did not result from findings of lack of competence.

CCP Audits conducted in 2014:	282
Met requirements by end of audit:	277
Did not meet requirements:	2
Resigned mid-audit:	2
Exempted mid-audit:	1

Practice Audits

Practice audits are conducted to gather information about a registrant's practice and to identify any gaps in nursing knowledge and skill. A practice audit could be ordered by the CLPNM, the Investigation Committee or an investigator.

In 2014, six practice audits were ordered: four by the Investigation Committee and two by the Executive Director. Of these six, four were completed. The remaining two have not been completed at the time of printing.

Of the four conducted, two found no gaps, one resulted in conditions on practice, and one resulted in direction to attend a jurisprudence education session delivered by the CLPNM.

Practice audits conducted in 2014: 4

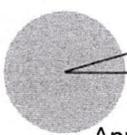
Results:

- 2 resulted in findings of no gaps
- 1 resulted in conditions applied to a license
- 1 resulted in direction to attend jurisprudence education

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Financial Statements

December 31, 2014



April 10, 2014

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
College of Licensed Practical Nurses of Manitoba

Report on the Financial Statements

We have audited the accompanying financial statements of the College of Licensed Practical Nurses of Manitoba, which comprise the statement of financial position as at December 31, 2014, the statements of operations and net assets, the changes in net assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accepting accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the College of Licensed Practical Nurses of Manitoba as at December 31, 2014, and their financial performance and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Craig & Ross

Chartered Accountants

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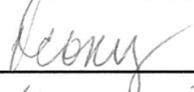
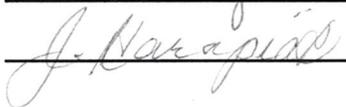
COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Statement of Financial Position

December 31, 2014

	2014	2013
ASSETS		
CURRENT		
Cash and cash equivalents	\$ 1,148,783	\$ 1,005,324
Prepaid expenses	13,809	32,766
	1,162,592	1,038,090
INVESTMENTS (Note 3)	852,121	801,269
CAPITAL ASSETS (Note 4)	632,482	549,603
	\$ 2,647,195	\$ 2,388,962
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 52,915	\$ 46,087
Accrued wages, vacation	23,760	22,208
Source deductions payable	11,050	14,638
GST payable	56,811	57,573
Deferred revenue	1,197,372	1,148,526
Mortgage - current (Note 5)	74,865	107,265
	1,416,773	1,396,297
COMMITMENTS (Note 6)		
NET ASSETS		
UNRESTRICTED	1,230,422	992,665
	\$ 2,647,195	\$ 2,388,962

APPROVED ON BEHALF OF THE BOARD:


 _____ Director

 _____ Director

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Statement of Operations

Year Ended December 31, 2014

	2014	2013
REVENUE		
Registration fees	\$ 1,292,045	\$ 1,239,788
Administrative income	50,835	40,639
Program income	204,745	206,824
Miscellaneous	20,794	26,565
Interest	16,775	20,874
	<u>1,585,194</u>	<u>1,534,690</u>
EXPENSES		
Personnel costs	864,903	773,033
Administration	124,404	108,102
Board of Directors	30,759	37,102
Legal	32,145	57,904
Program expenses	98,573	73,361
Committee expenses	38,913	40,195
Insurance	33,703	31,579
Utilities	24,370	19,802
Leasing	7,281	8,775
Property taxes	12,596	12,143
Repairs and maintenance	20,293	28,687
Interest and bank charges	32,225	32,000
	<u>1,320,165</u>	<u>1,222,683</u>
EXCESS OF REVENUE OVER OVER EXPENDITURES BEFORE OTHER ITEMS	265,029	312,007
AMORTIZATION	(70,363)	(89,425)
UNREALIZED GAIN ON MARKET VALUE OF INVESTMENTS	45,117	20,148
REALIZED LOSS ON SALE OF INVESTMENTS	(2,026)	(4,714)
EXCESS OF REVENUE OVER OVER EXPENDITURES BEFORE FOR THE YEAR	\$ 237,757	\$ 238,016

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Statement of Changes in Net Assets

Year Ended December 31, 2014

	2014	2013
NET ASSETS - BEGINNING OF YEAR	992,665	754,649
EXCESS OF REVENUE OVER EXPENDITURES FOR THE YEAR	237,757	238,016
NET ASSETS - END OF YEAR	\$ 1,230,422	\$ 992,665

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Statement of Cash Flows

Year Ended December 31, 2014

	2014	2013
OPERATING ACTIVITIES		
Excess of revenue over expenditures for the year	\$ 237,757	\$ 238,016
Adjustments-		
Amortization	70,363	89,425
Unrealized gain on market value of investments	(45,117)	(20,148)
Realized loss on sale of investments	2,026	4,714
	<u>265,029</u>	<u>312,007</u>
Net changes in working capital balances-		
Accounts receivable	-	94
Prepaid expenses	18,957	(23,776)
Accounts payable and accrued liabilities	3,240	(2,967)
Goods and services tax payable	(762)	5,883
Accrued wages, vacation	1,552	(15,290)
Deferred revenue	48,846	62,586
	<u>71,833</u>	<u>26,530</u>
Cash flow from (used by) operation activities	<u>336,862</u>	<u>338,537</u>
FINANCING AND INVESTING ACTIVITIES		
Mortgage repayment	(32,400)	(32,400)
Purchase of capital assets	(153,242)	(46,042)
Net change in investments	(7,761)	(13,849)
Cash flow from (used by) operation activities	<u>(193,403)</u>	<u>(92,291)</u>
INCREASE IN CASH AND CASH EQUIVALENTS - DURING THE YEAR	143,459	246,246
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>1,005,324</u>	<u>759,078</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,148,783</u>	<u>\$ 1,005,324</u>

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Notes to Financial Statements

December 31, 2014

1. NATURE OF OPERATIONS

The College of Licensed Practical Nurses of Manitoba ("College") is incorporated under the laws of the Province of Manitoba and is tax exempt as a not-for-profit organization. The College is the professional regulatory body for Licensed Practical Nurses in Manitoba. The College ensures safe nursing care for the public by establishing and monitoring standards of nursing education and nursing practice and investigating complaints concerning the conduct and practice of Licensed Practical Nurses.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting standards

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

Capital assets

Capital assets are stated at cost less accumulated amortization. Amortization is recorded beginning in the month of acquisition. Amortization is based on the estimated useful life of the asset, calculated as follows:

Building	-	4% on a declining balance basis
Computers	-	40% on a declining balance basis
Furnishings	-	20% on a declining balance basis
Office equipment	-	20% on a declining balance basis
Telephones	-	20% on a declining balance basis
On Line Registration System		24 months on a straight line basis

Revenue recognition

The College follows the deferral method of accounting for registration and examination revenues. Registration and examination revenues are recorded as revenue in the period to which it relates. Investment income is recognized as revenue when earned.

Financial instruments

The College's financial instruments include cash and cash equivalents, accounts receivable, investments, accounts payable and accrued liabilities, mortgage payable, accrued wages, vacation and retirement allowance. Unless otherwise noted, it is management's opinion that the College is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximates their carrying values, unless otherwise noted.

Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and revenue and expenses during the reporting period. Management believes its estimates to be appropriate; however, actual results could differ from management's best estimates as additional information becomes available in the future.

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Notes to Financial Statements

December 31, 2014

3. INVESTMENTS

Investments are stated at market value based on quoted market prices as at December 31, 2014.

4. CAPITAL ASSETS

	2014		2013	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 135,455	-	\$ 135,455	\$ -
Building	637,039	182,035	494,818	165,883
Computers	98,978	81,723	91,557	74,185
Furnishings	43,011	33,493	43,011	31,367
Registration Software	128,525	128,525	128,525	86,799
Office equipment	291,054	280,518	287,454	278,751
Telephones	17,947	13,233	17,947	12,179
	\$ 1,352,009	\$ 719,527	\$ 1,198,767	\$ 649,164
Net book value		\$ 632,482		\$ 549,603

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Notes to Financial Statements

December 31, 2014

5. MORTGAGE PAYABLE

	<u>2014</u>		<u>2013</u>
The mortgage payable has an interest rate of prime plus .5%. It is repayable in monthly principal payments of \$2,700 per month plus interest. The loan matures on July 30, 2015. The building at 463 St. Anne's Road is pledged as collateral.	\$ 74,865	\$	107,264
Less: Current portion	<u>74,865</u>		<u>107,264</u>
	<u>\$ -</u>	<u>\$</u>	<u>-</u>

6. COMMITMENTS

Contractual obligations in respect of leases for office equipment require the following aggregate minimum lease payments:

2015	11,072
2016	8,551
2017	8,551
2018	8,551
2019	6,414

7. PENSION AND RETIREMENT PLAN

The College has a defined benefit plan for full-time and permanent part-time employees. The contributions are held in trust by Healthcare Employees' Pension Plan (HEPP) and are not recorded in these financial statements. The College matches employee contributions at rates determined by the Health Care Employees Pension Plan. As of December 31, 2014, the rates are 7.9% to 9.5% of salary. The expenses and payments for the year ended December 31, 2014 were \$63,774 (2013 - \$52,763). As a defined benefit pension plan, the College has no further liability or obligation for future contributions to fund future benefits to plan members.



College of Licensed Practical
Nurses of Manitoba





College of Licensed Practical
Nurses of Manitoba

We are dedicated to protecting and serving Manitobans through effective, transparent, objective, and supportive nursing regulation.