

Annual Report 2021

The College of Licensed Practical Nurses of Manitoba



College of Licensed Practical
Nurses of Manitoba



College of Licensed Practical
Nurses of Manitoba

463 St Anne's Road, Winnipeg MB, R2M 3C9
clpnm.ca
info@clpnm.ca

T: 204-663-1212
TF: 1-877-663-1212

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College of Licensed Practical
Nurses of Manitoba

April 2022

Honourable Audrey Gordon
Minister of Health
Room 302, Legislative Building
450 Broadway
Winnipeg MB R3C 0V8

Dear Minister,

The College of Licensed Practical Nurses of Manitoba (CLPNM) is pleased to present the 2021 Annual Report in accordance with the provisions of *The Licensed Practical Nurses Act* (the Act).

This report covers the period from January 1, 2021 to December 31, 2021 and includes statistical information regarding the profession and a financial statement of accounts of the CLPNM as required by the Act.

Yours sincerely,

Kristi Cantelo, LPN
President
CLPNM

2021 by the Numbers

3856 Registered LPNs

402

Number of Student
Practical Nurses

184

Number of Graduate
Practical Nurses

231

LPNs
left the Register

293 new LPNs

Added to the Active Practicing Register

3.68%

Net increase in
LPNs from 2020

25

Complaints received in 2021

0.65%

Complaints per LPN registrants

51,206

Total number of website visits

4.46%

increase in website visits
from 2020

157

Practice enquiries in 2021

884

Suitability check audits conducted

President and Executive Director's Report

2021 – A Year in Review

In 2021, the COVID-19 Pandemic continued to have profound impacts on public health, Manitoba's health care system, and Manitoba's health care providers including licensed practical nurses. As such, regulating in the context of a global pandemic remained an ongoing concern for the CLPNM in 2021.

Throughout the year, CLPNM supported quality practice by responding to many inquiries from registrants about how to meet their professional standards in changing and unprecedented practice circumstances. Recognizing the critical need for qualified nurses throughout the province, the CLPNM expedited and introduced flexibility into our registration processes, to the extent possible without compromising standards and criteria, to help applicants join or return to the profession quickly. We also published guidance to clarify professional expectations regarding nursing practice and conduct in a pandemic.



Kristi Cantelo, LPN
President



Jennifer Breton, LPN RN BN
Executive Director

The CLPNM also worked closely with stakeholders to help them address impacts of the pandemic. For example, we provided consultation to employers seeking ways to optimize licensed practical nurse competencies and scope of practice to help meet the demands for nursing care. We also continued to collaborate with the post-secondary institutions that offer approved practical nursing programs, while they explored ways to navigate the impacts of the pandemic on classroom learning and clinical placements.

Like so many organizations worldwide, the pandemic also required us to adapt as an organization to ensure we could continue to carry out our regulatory responsibilities while providing a safe environment for our staff, board and committee members and visitors, and while maintaining our service levels. The process and technology changes we implemented in 2020, to ensure we could carry out our functions in a more virtual business model, were leveraged and expanded throughout 2021. We continued to provide service to the public and to our registrants by mail, email, phone, and virtual meeting, as appropriate. Our annual general meeting, board meetings, and committee meetings continued to be conducted remotely, and our staff continued to work in a hybrid model.

We implemented new functionality into our registration database, to streamline the application process for practical nursing students, graduates, and former registrants who can now submit applications online. The CLPNM also underwent a cyberrisk assessment, to inform changes in our cybersecurity measures, and offered cyberrisk training for all staff and board members, to so that our increased reliance on technology was coupled with enhanced security safeguards.

Another focus for the CLPNM in 2021 was to continue exploring ways for the organization to demonstrate its commitment to principles of cultural humility and Indigenous cultural safety. A number of CLPNM staff members joined together to form a Cultural Humility Networking Group (CHNG), which began work on cultural humility framework for the CLPNM and provided recommendations for staff, board, and committee members' education. At the end of 2021, all staff, board members and committee members had begun an Indigenous Canada Course, offered online by the University of Alberta. The CHNG group also collaborated with Indigenous stakeholders to develop a CLPNM land acknowledgement statement, which appears elsewhere in this report.

While the organization faced many new challenges and exciting opportunities in 2021, we continued to carry out our regular regulatory responsibilities related to our core functions which are described on earlier pages of this report. Some highlights from the year include:

- Collaborating with Shared Health and health system employers to support their ongoing efforts to optimize LPN practice in their environments.
 - Ongoing collaboration with Manitoba Health and Seniors Care, and Assiniboine Community College (ACC), to ensure the bridging program for internationally educated nurses (IENs) continues to provide IENs with the depth and breadth of nursing competencies required for licensed practical nurse practice in Manitoba.
 - Collaboration with ACC and Red River College Polytechnic (RRC Polytechnic) to support integration of a professional communication course, developed by RRC Polytechnic's Language Training Centre into the Practical Nurse Qualification Recognition Program offered by ACC.
 - Participating, as a member of the Canadian Nurse Regulators' Collaborative's Language Proficiency Steering Committee, in a project to determine the best approach and methods to assess the language proficiency of internationally educated nurses (IENs).
 - Collaborated with the Manitoba Fair Registration Practices Office to inform interpretation of the data released in its profession-specific 10-year data report.
 - Continued to collaborate with a ACC to inform its efforts to carry out a CLPNM Board-Approved Action Plan related to its Diploma in Practical Nursing Program.
- New Standards and Practice and Conduct to reflect current requirements for safe, competent and ethical nursing practice.
 - Updates to the CLPNM's Entry Level Competency and Nursing Competency documents to reflect the evolution of the profession and today's nursing practice.
 - Publication of a new practice direction on therapeutic relationships and professional boundaries, and updates to our practice directions on social media, nursing foot care, and self-employed practice.
 - Ongoing work to revise the CLPNM Standards of Education Evaluation Framework, which is the framework applied when evaluating and approving Manitoba-based diploma in practical nursing programs.
 - An evaluation of the Diploma in Practical Nursing Program offered by University College of the North which was granted full approval status by the CLPNM Board of Directors.

Collaboration with stakeholders remained another ongoing priority for the CLPNM in 2021. Examples of ways in which we collaborated include:

- Resuming our work with Manitoba Health and Seniors Care on regulations that will enable the CLPNM and the profession to transition to The Regulated Health Professions Act.
- Finalizing work with the Canadian Council for Practical Nurse regulators to modernize the Canadian Practical Nurse Registration Examination.

Governance highlights from 2021 include the initiation of the next strategic planning cycle, a new Education Approval Committee member, the appointment of a new Chair of the Governance Committee, the election of a new Board member, and the election of a new President of the Board of Directors.

Following another year of so much change, we extend our gratitude to CLPNM staff, board colleagues and committee members who have remained committed to serving the public interest mandate of the CLPNM, while dealing with many other personal impacts of the pandemic.

An extra thanks, and heartfelt expression of gratitude, is owed to Manitoba's student practical nurses, graduate practical nurses, and licensed practical nurses who have stayed committed to their education, professional growth, and service to clients throughout some of the most challenging years in nursing practice faced by several generations. The commitment, resilience and strength that nurses have shown over the past two years will surely be remembered with great respect for many generations to come.

Who We Are

The College of Licensed Practical Nurses of Manitoba (CLPNM) is the professional regulatory body for practical nurses in Manitoba. Its duty, set out in legislation, is to carry out its activities and govern its members in a manner that serves and protects the public interest.

The CLPNM's core activities include:

- assessing applications for new and renewed registration against the standards and criteria of the practical nursing profession
- issuing registrations to qualified student practical nurses (SPNs), graduate practical nurses (GPNs) and licensed practical nurses (LPNs)
- supporting, evaluating and approving practical nursing education programs offered in Manitoba
- maintaining, updating and communicating professional standards and other documents to support ethical, competent and safe practical nursing care
- providing consultation to nurses, employers and other stakeholders regarding the profession and the standards that guide it
- supporting quality practice and lifelong learning through the administration of a continuing competence program for LPNs, and
- when necessary, investigating and addressing concerns about the conduct or competence of practical nurses through the CLPNM's investigation and discipline processes.

The CLPNM continuously strives to maintain, and grow, its competence as a professional regulator. It does so through a variety of activities such as:

- monitoring trends and best practices in professional regulation in Canada and across the world
- regularly reviewing its policies and processes
- providing education for members of the Board of Directors, committees and staff
- providing staff with access to professional development opportunities that enhance their knowledge of regulation and related disciplines,
- collaborating with our partners in professional regulation here in Manitoba, as well as across Canada and internationally. and
- participating in conferences and learning events where regulators share knowledge, experiences and ideas for improvement.

In all of its work, the CLPNM is guided by its duty to serve and protect the public interest, which is set out in Manitoba's *Licensed Practical Nurses Act*. However, the CLPNM operates within a broader, balanced framework of legislation and principles, which provide for regulation that is in the public interest, but also fair, reasonable and justified.

A Special Acknowledgement

With the ongoing impacts of a global pandemic, LPNs, and health professionals in general, continued to face unique challenges in 2021. At times, some may have felt their resilience tested. However, LPNs know that Manitobans count on them for safe, competent, compassionate and high-quality care. Overwhelmingly, LPNs continued to rise to the evolving challenges presented by the COVID-19 Pandemic in 2021.

The CLPNM acknowledges and thanks the LPNs of our province for their unflagging dedication to their clients, and for their unwavering commitment to providing exceptional care and comfort during a difficult year.

Land Acknowledgement

The CLPNM acknowledges that we regulate the practical nursing profession in the traditional territories of the Anishinaabeg (Ojibwe), Ininew (Cree), Oji-Cree, Dakota, Dene, Inuit, and Métis Nations.

The CLPNM office is located on Treaty 1 Territory, the ancestral lands of the Anishinaabeg (Ojibwe) Ininew (Cree), and the homeland of the Métis Nation.

We express our sincere gratitude for their welcome to settlers and newcomers and recognize the true spirit and intent of all treaties signed in what is now Manitoba, which was to share and care for the land for as long as the sun shines, grass grows, and rivers flow.

We acknowledge the harms, both past and present, and the systemic discrimination Indigenous peoples have experienced due to colonialism.

We are committed to working with and learning from all Indigenous peoples to identify ways we can decolonize our policies and practices, and to improve health outcomes for everyone as we strive toward cultural humility.



College of Licensed Practical
Nurses of Manitoba

VISION

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

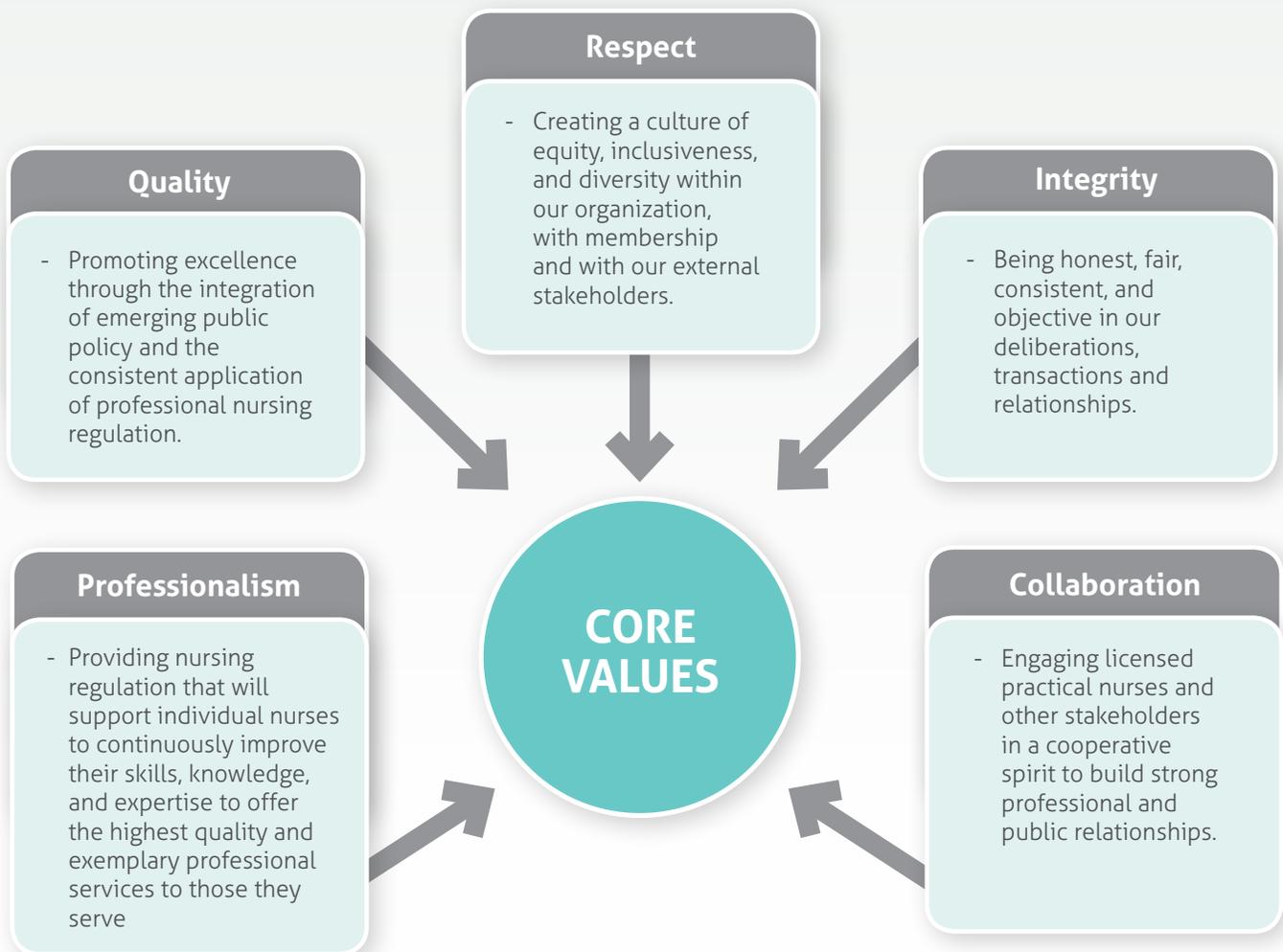
MISSION

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

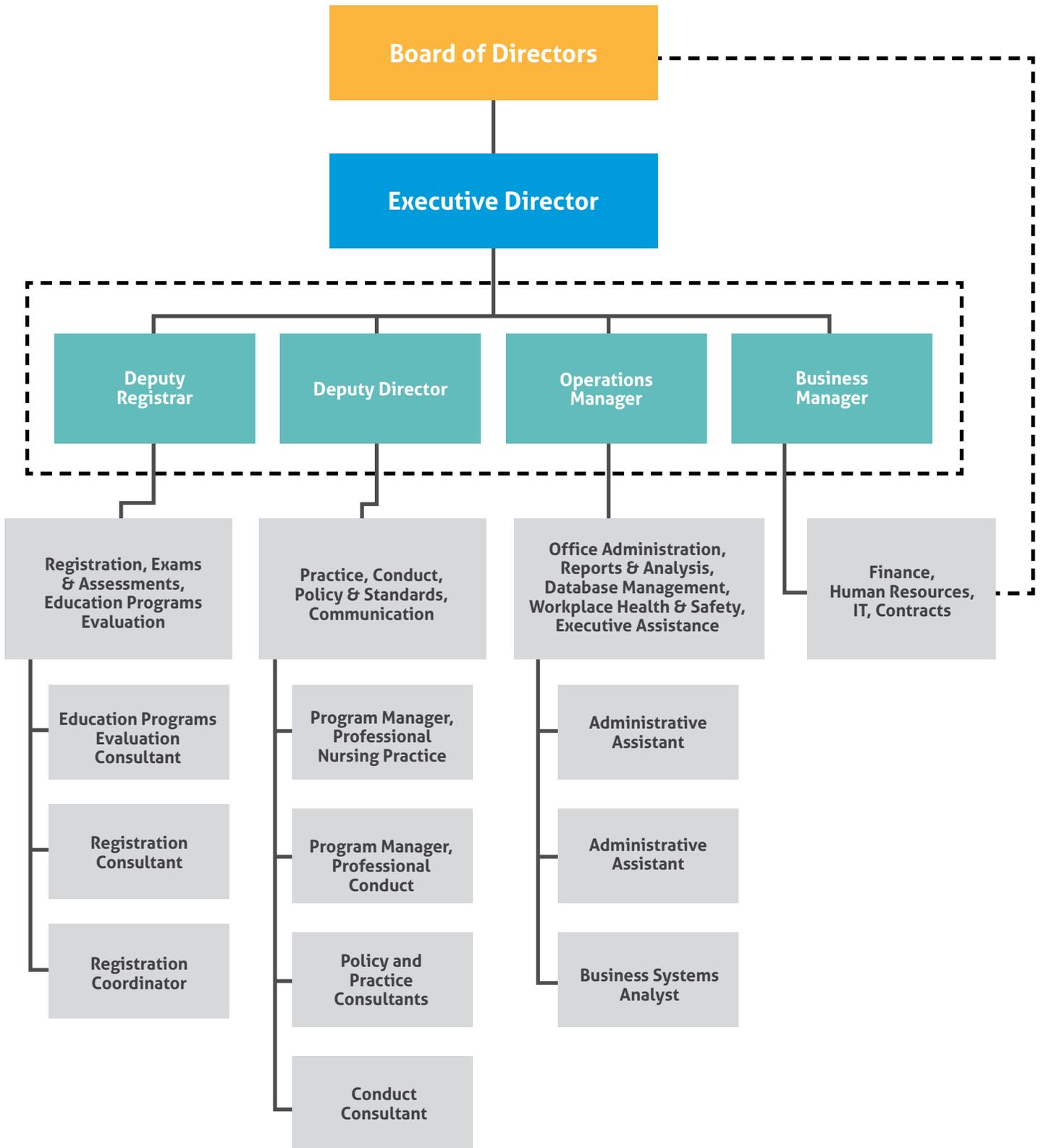
Strategic Priorities & Core Values

Strategic Priorities

- Develop the profession's capacity to meet the future needs of Manitobans.
- Support Manitobans' access to quality health care by addressing barriers to full scope of practice.
- Enhance effective self-regulation in the public interest.
- Strengthen engagement and collaboration with stakeholders to achieve all strategic priorities



Organizational Chart



Board of Directors 2021

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 section 4.2(a) of the CLPNM By-Laws which states:

- a] Subject to these By-Laws, the Board shall consist of the following people:
 - I. six licensed practical nurses,
 - II. five public representatives, and
 - III. one 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 Members Until June 2021	Board Members After June 2021
President	Cheryl Geisel LPN	Kristi Cantelo LPN
Licensed Practical Nurses	Vida Faustino LPN Fiona Mervyn LPN Kristi Cantelo LPN, Vice President Rodney Hintz LPN Jo Williams LPN Anita Pandey LPN	Vida Faustino LPN, Vice President Virginia Gerbrandt Rochelle Molino LPN Rodney Hintz LPN Jo Williams LPN Anita Pandey LPN
Public Representatives	Gary McPherson Sonia Kowalewich Cynthia Rempel Patrick Anna Maria Magnifico Meghan Chorney	Gary McPherson Sonia Kowalewich Cynthia Rempel Patrick Anna Maria Magnifico Meghan Chorney

CLPNM Committees

Governance Committee

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

Before June 2021	After June 2021
Kristi Cantelo LPN, Chair	Rodney Hintz LPN, Chair
Gary McPherson, Public Representative	Gary McPherson, Public Representative
Meghan Chorney, Public Representative	Meghan Chorney, Public Representative

Public Representatives Committee

Recruits public representatives to serve on the CLPNM Board of Directors and its committees.

Before June 2021	After June 2021
Cynthia Rempel Patrick, Chair, Public Representative	Cynthia Rempel Patrick, Public Representative
Vida Faustino LPN	Vida Faustino LPN
Kristi Cantelo LPN	Anita Pandey LPN

Education Approval Committee

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

Before June 2021	After June 2021
Donagh Peters LPN, Chair	Donagh Peters LPN, Chair
Lindsay Maryniuk LPN	Lindsay Maryniuk LPN
Janice Cournoyer LPN	Rochelle Molino LPN
Rene Perreault, Public Representative	Rene Perreault, Public Representative
Judy Harapiak, 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*.

Before June 2021	After June 2021
Richard Rivard LPN, Chair	Richard Rivard LPN, Chair
Erika Gronenschild LPN, Vice Chair	Erika Gronenschild LPN, Vice Chair
Lisa Romanow LPN	Lisa Romanow LPN
Kay Stewart, Public Representative	Kay Stewart, Public Representative
Susan Swan, Public Representative	Susan Swan, Public Representative
Sonia Kowalewich, Public Representative	Sonia Kowalewich, Public Representative

Discipline Committee

Sits in panels to conduct hearings and make findings regarding the practice and/or conduct of licensed practical nurses in accordance with *The Licensed Practical Nurses Act*.

Before June 2021	After June 2021
Lindsay Maryniuk LPN, Co-Chair	Lindsay Maryniuk LPN, Chair
Patricia Smythe LPN, Co-Chair	Patricia Smythe LPN, Vice Chair
Pat Knowles LPN	Pat Knowles LPN
Janice McDonald LPN	Janice McDonald LPN
Ernio Baldonada LPN	Ernio Baldonada LPN
Monique Friesen LPN	Monique Friesen LPN
Shelby Marks LPN	Shelby Marks LPN
Melanie Lavallee LPN	Melanie Lavallee LPN
Janice Cournoyer LPN	Janice Cournoyer LPN
Rhonda Neufeld LPN	Rhonda Neufeld LPN
Elisa Wiebe LPN	Elisa Wiebe LPN
Rodney Hintz LPN	Camille Martyniw LPN
Jodi La France LPN	Jodi La France LPN
Betty Plett, Public Representative	Betty Plett, Public Representative
Rene Perreault, Public Representative	Rene Perreault, Public Representative
Ryan Muirhead, Public Representative	Ryan Muirhead, Public Representative

Before June 2021	After June 2021
Ingrid Piper, Public Representative	Ingrid Piper, Public Representative
Eveline Beriault, Public Representative	Eveline Beriault, Public Representative
Rod Chipping, Public Representative	Rod Chipping, Public Representative
Darlene Barbe, Public Representative	Darlene Barbe, Public Representative
Diwa Marcelino, Public Representative	Diwa Marcelino, Public Representative
Robert Young, Public Representative	Robert Young, Public Representative
Anna Maria Magnifico, Public Representative	

Registration

The CLPNM registers and oversees the professional practice of licensed practical nurses (LPNs), graduate practical nurses (GPNs) and student practical nurses (SPNs) in Manitoba.

The CLPNM considers all applications for registration against criteria for entry into the profession and for ongoing registration. The CLPNM's registration assessments – including suitability checks, fitness to practice assessments and verifications of practice hours – assist the CLPNM in confirming that its registrants are qualified, competent, and safe for professional practice in Manitoba.

No person may practise as a practical nurse or use the titles associated with the profession in Manitoba unless registered with the CLPNM.

The public can confirm the registration status of any LPN, GPN, or SPN through the CLPNM's Public Register. Employers also have access to the CLPNM's Employer Verification System. Both systems are accessible on the CLPNM website.

CLPNM Registrants by Type 2016-2021

	2016	2017	2018	2019	2020	2021
Licensed Practical Nurses*	3401	3504	3616	3694	3719	3856
Graduate Practical Nurses♦	217	211	229	206	210	184
Student Practical Nurses♦	406	426	450	427	449	402

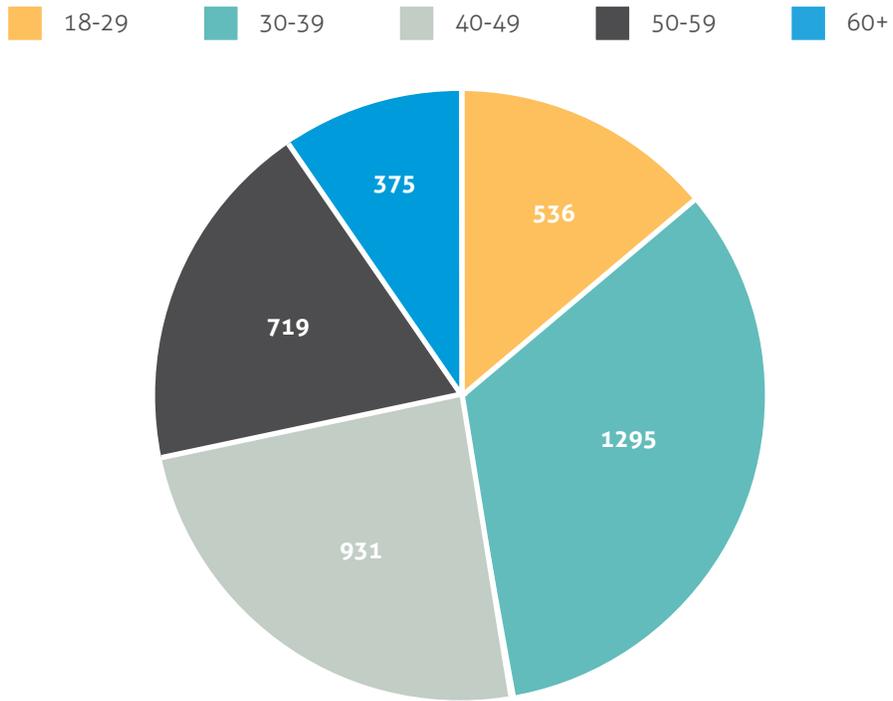
* This data represents the number as of November 30th, the last day of the registration year.

♦ This data represents the total number in these registration categories during the full registration year.

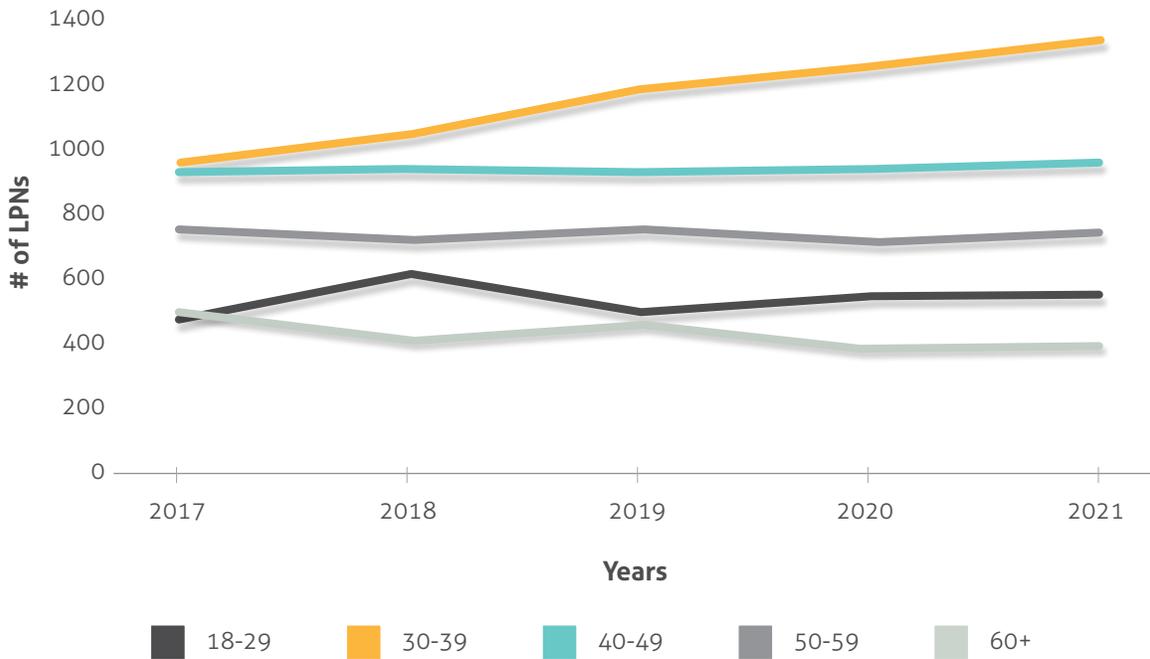
LPNs by Age Group, Percentage of Total

Age Range	Number of LPNs	Percentage of LPNs
18-29	536	13.9%
30-39	1295	33.6%
40-49	931	24.1%
50-59	719	18.7%
60+	375	9.7%
Total	3856	100%

LPN Age Distribution



LPN Age Distribution 2017-2021

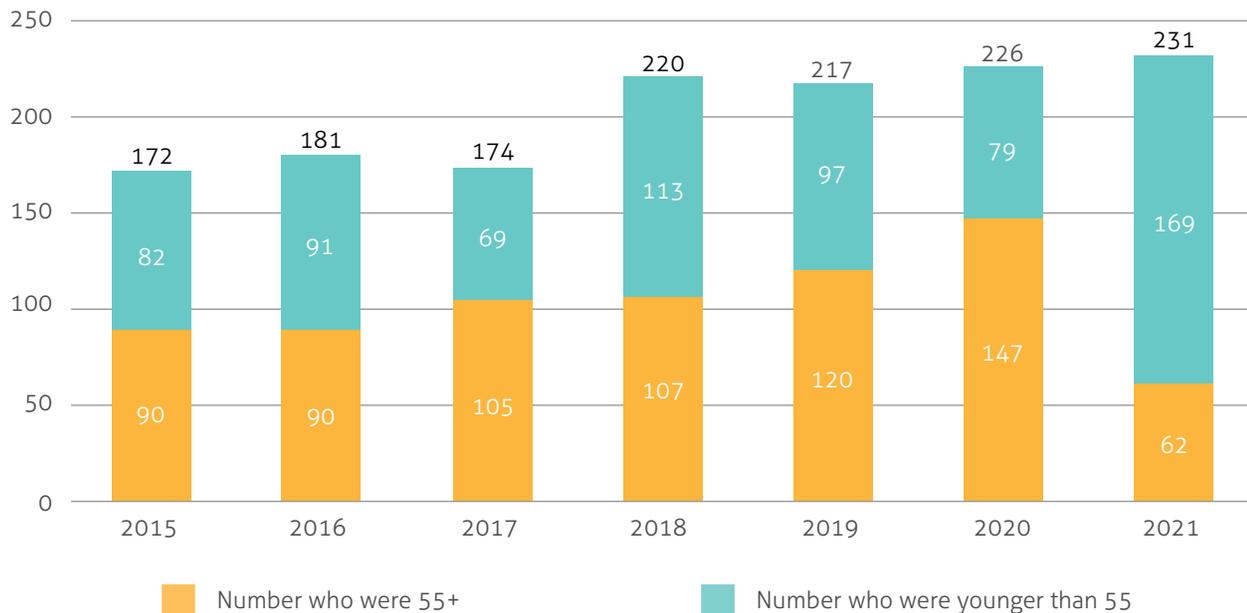


The age range of registered LPNs has been skewing younger over the past 5 years.

LPNs Who Left the Register, 2021

231 LPNs left the active register in 2021. The number of LPNs who left increased from 2020. The age of LPNs who left the register is below retirement age range for 73% of the registrants.

LPNs Who Left the Register



It is known that LPNs who choose to leave the profession in Manitoba do so for a variety of reasons. Some retire, others complete additional education and go on to become registered in another health profession, some move to different jurisdictions.

In 2021, the trend continued to show that many of those who left the CLPNM register were not yet of retirement age. The median age for those who left the register was 39 years old with the average age of 43.

LPNs Who Left the Register	2016	2017	2018	2019	2020	2021
Median Age	51	44	54	47	50	39
Average Age	48	47	50	49	49	43
Younger than Age 55	54%	61%	52%	60%	57%	73%
Age 55 and older	46%	39%	48%	40%	43%	27%

LPNs New to the Register, 2021

The following table shows the number of LPNs who were registered with the CLPNM for the first time in 2021.

It is important to note that the vast majority of the LPNs who moved to Manitoba from other Canadian jurisdictions in 2021 required temporary conditions on their registration limiting their practice, pending the completion of additional education. These conditions were required because of material differences in the scope of practice of LPNs from some other Canadian jurisdictions.

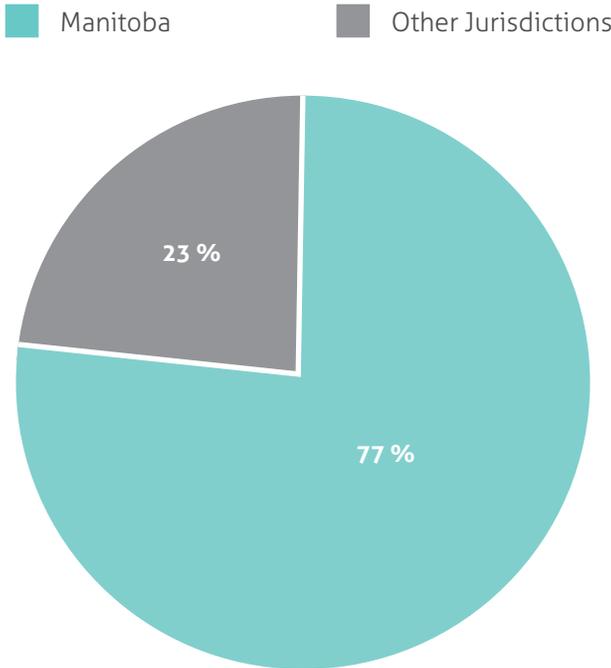
New Manitoba LPNs, by Origin*	2018	2019	2020	2021
Graduates of a Manitoba practical nursing diploma program ♦	177	171	131	220
Graduates of international nursing programs, who completed a CLPNM credential assessment	42	35	18	23
Other graduates of nursing programs, not registered with another Canadian regulator	0	1	0	2
LPNs registered in other Canadian jurisdictions †	117	121	84	48
Total	336	328	233	293

* This data does not include former registrants who returned to a CLPNM register.

♦ This number will differ from the number of graduates noted elsewhere in this report. This number represents the number of practical nursing graduates who became LPNs during the registration year. It does not reflect the number who graduated in that year, or the total number of individuals on the register of graduate practical nurses in any given year.

† This number includes many internationally educated nurses, who became registered as LPNs in other Canadian jurisdictions before applying for LPN registration in Manitoba.

LPNs New to the Register 2021



Mandatory Suitability Checks

Each year, approximately 20% of Manitoba's licensed practical nurses (LPNs) are asked to submit updated criminal record checks, as well as child and adult abuse registry checks, to the CLPNM. The CLPNM refers to these three checks collectively as "suitability checks" because they help the CLPNM determine if its registrants are suitable for ongoing practise as members of the profession.

Mandatory Suitability Checks, 2021

2021 marks the fifth year of CLPNM's mandatory suitability check program. In February 2021, 898 licensed practical nurses (LPN) were selected for this process. After accounting for LPNs who left the CLPNM register for a variety of reasons, 884 LPNs were required to submit suitability checks. As of December 1, 2021, 16 LPNs had yet to submit their suitability checks, and were therefore not eligible for the renewal of their registration for 2022.

None of the individuals selected for the process in 2021 were found to have an adult or child abuse registry record. However, the process identified nine LPNs registered with the CLPNM who had positive and/or adverse information located on their criminal records. Seven of the nine LPNs had previously disclosed their offence to the CLPNM and were not required to undergo a new registration assessment.

The remaining two LPNs, based on the initial results of their suitability checks, were directed to undergo a registration assessment. Both had their matters reviewed by the Executive Director. Based on the evidence assessed, it was determined, that the individuals' past conduct had no bearing on their current practice and that there was no current risk to the public.

All nine LPNs identified during the 2021 suitability check process as having a positive and/or adverse criminal record were deemed eligible for ongoing registration in 2021.

Based on the above noted information, the small majority (56%) of LPNs are ethical practitioners who are honest in their self-disclosures to the CLPNM. The CLPNM appreciates the participation of its registrants in this ongoing, routine process. It assists us in meeting our legislated duty to govern the profession in the best interest of the public, and contributes to the public's trust and confidence in the profession.

Credential Assessments and Endorsements

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) who wish to seek registration as licensed practical nurses (LPNs) in Manitoba. It is also used to assess the qualifications of unregistered individuals who graduated from a practical nursing program in Canada and wish to seek registration as LPNs in Manitoba. The CLPNM conducts credential assessments to determine whether these applicants have the same level of knowledge, skill and judgment as a Manitoba practical nursing program graduate.

For IENs, the credential assessment is a ten-step process. The first four steps in this process are supported by the National Nursing Assessment Service (NNAS), a centralized service that supports the majority of nursing regulators across Canada. Following the NNAS review and the CLPNM's own assessment of an applicant's documentation, many applicants are referred for a clinical competence assessment (CCA) to directly observe and measure the applicant's entry-level nursing competence. The results of the CCA are considered along with the applicant's prior education and practice when determining the bridging education that will best address each applicant's unique competency gaps. The success rate of Manitoba-based IENs on the Canadian Practical Nurse Registration Examination may attest to the positive impact of the CCA and bridging education in Manitoba.

For unregistered individuals, who originally graduated from a nursing program inside of Canada, the credential assessment is a five-step process. The CLPNM conducts their own assessment of the applicant's documentation. The applicant may then be referred for a CCA and further practical nursing education through Assiniboine Community College's Continuing Education department.

The endorsement process is used when an LPN currently registered in another Canadian jurisdiction wishes to become registered as an LPN in Manitoba. This process supports the objectives of the Labour Mobility Chapter of The Canadian Free Trade Agreement.

The CLPNM works closely with Manitoba's Fair Registration Practices Office to ensure that its credential assessment and endorsement processes are fair, transparent, timely, and consistent.

Credential Assessment Applications

Jurisdiction of Origin	2017	2018	2019	2020	2021
Philippines	34	27	13	10	7
India	6	12	3	2	0
Nigeria	0	0	2	5	5
Other*	3	2	4	0	4
Total	43	41	20	17	16

Outcome of Applications	2017	2018	2019	2020	2021
Registered as an LPN	42	42	36	18	25
Not eligible for registration	3	8	5	0	0

Endorsement Applications

Jurisdiction of Origin	2017	2018	2019	2020	2021
Ontario	62	71	82	66	48
Alberta	35	44	32	10	12
British Columbia	5	6	6	7	2
Saskatchewan	1	4	2	0	3
Nova Scotia	1	4	3	1	0
Newfoundland	1	3	0	1	0
Quebec	3	0	1	2	0
Other	0	1	0	0	2
Total	108	133	126	87	67

Outcome of Applications [♦]	2017	2018	2019	2020	2021
Total registered as an LPN	63	117	121	84	48
Registered without conditions on practice	8	17	12	13	21
Registered with conditions on practice [‡]	55	100	109	71	27
Not eligible for registration	0	0	0	0	0

* Jurisdictions not listed have two or fewer applications per year.

♦ Number of outcomes per year does not match the number of new applications per year because of files carried over from previous years, and because of files that are closed, expired or carried over into the next year.

‡ The Government of Manitoba's Notice of Measure to Achieve a Legitimate Objective under Chapter 7 of The Canadian Free Trade Agreement authorizes the CLPNM to restrict the practice of LPNs who move to Manitoba from a Canadian jurisdiction with a material difference in scope of practice.

[§] All credential assessment and endorsement data represent applications submitted during the CLPNM registration year: December 1 to November 30.

The number of conditions applied per year is largely a reflection of where applicants are registered before they apply to us. For example, ON applicants represent the largest proportion of our endorsement applicants, and as per the Legitimate Objective, the majority of these applicants have conditions placed on their registration. This is the reason the proportion of applicants that have conditions may appear high.

Education Program Evaluation and Approval

The CLPNM and its Education Approval Committee evaluate practical nursing education programs in Manitoba against the Standards of Education set out in the Licensed Practical Nurses Regulation. To support its activities, the CLPNM works closely with educators and other stakeholders from across the province.

Diploma in Practical Nursing Program

Approved Diploma in Practical Nursing programs are offered by Assiniboine Community College (ACC), University College of the North (UCN) and Université de Saint-Boniface (USB). The two year program focuses on the attainment of the entry level practical nursing competencies and building the foundations for the full scope of practical nursing practice.

In 2021, ACC operated practical nursing diploma programs in Winnipeg, Brandon, Dauphin, Russell, Southport, and Arbour. UCN continued to offer the program in Swan River and Flin Flon and operated a contract site in Selkirk. USB continued to offer its French-language program in Winnipeg. Together, these three institutions had 159 Diploma in Practical Nursing graduates in 2021.

Practical Nursing Qualification Recognition Program

The Practical Nursing Qualification Recognition (PNQR) program, was established through a partnership between the Manitoba Health, CLPNM, and Assiniboine Community College (ACC). It is based out of ACC's Winnipeg Campus. The program is designed to provide education in order to bridge any 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 integrate into Manitoba's health workforce.

The August 2020 PNQR cohort, consisting of 16 students, graduated in January 2021. In April 2021, 12 students began the PNQR program and completed it in August 2021. The final 2021 cohort, consisting of eight students, began in August and were still in progress at the end of 2021.

Education Program Evaluation and Approval Activities

The Education Approval Committee (EAC) of the CLPNM comprehensively evaluates each practical nursing education program at least every five years.

The Diploma in Practical Nursing (DPN) program offered by ACC was placed on conditional program approval status in 2018. A CLPNM Board-directed action plan remains in place. In September 2020, the CLPNM Board decided to extend the deadline for completion of the Board Directed Action Plan from 2021 to 2022. As part of the CLPNM Board direction, ACC began redesigning its program, including the curriculum. This work was ongoing in 2021. The EAC is expected to evaluate the new curriculum in 2022.

An evaluation of the DPN program offered by UCN was completed in 2021. UCN has full program approval status. The EAC is expected to re-evaluate UCN's program in 2025.

The DPN program offered by USB, has full program approval status. The EAC is expected to re-evaluate USB's program in 2023.

Canadian Practical Nurse Registration Examination

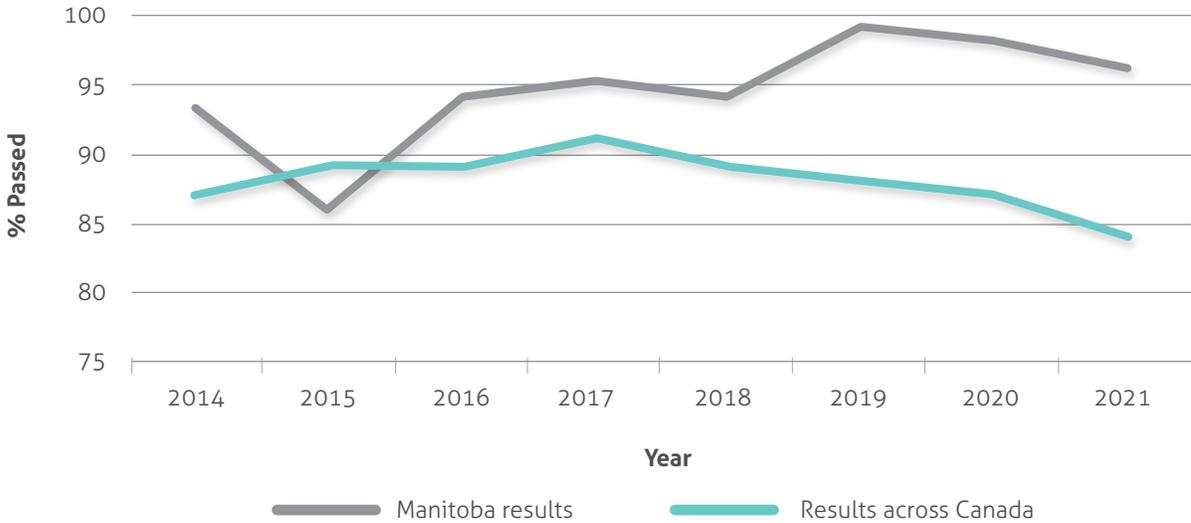
Canadian Practical Nurse Registration Examination

The CLPNM works with its Canadian counterparts through the Canadian Council of Practical Nurse Regulators (CCPNR) to develop the blueprint for the Canadian Practical Nurse Registration Examination (CPNRE). The CLPNM is also responsible for overseeing all activities related to the CPNRE in Manitoba. The CPNRE is the entry-to-practice examination for the practical nursing profession in Manitoba, and in most of Canada.

Overall, CPNRE writers from Manitoba perform well on the examination. In particular, internationally educated nurses who undergo the CLPNM’s credential assessment process --which includes a clinical competence assessment and targeted bridging education – consistently do very well on the examination compared to internationally educated candidates across Canada.

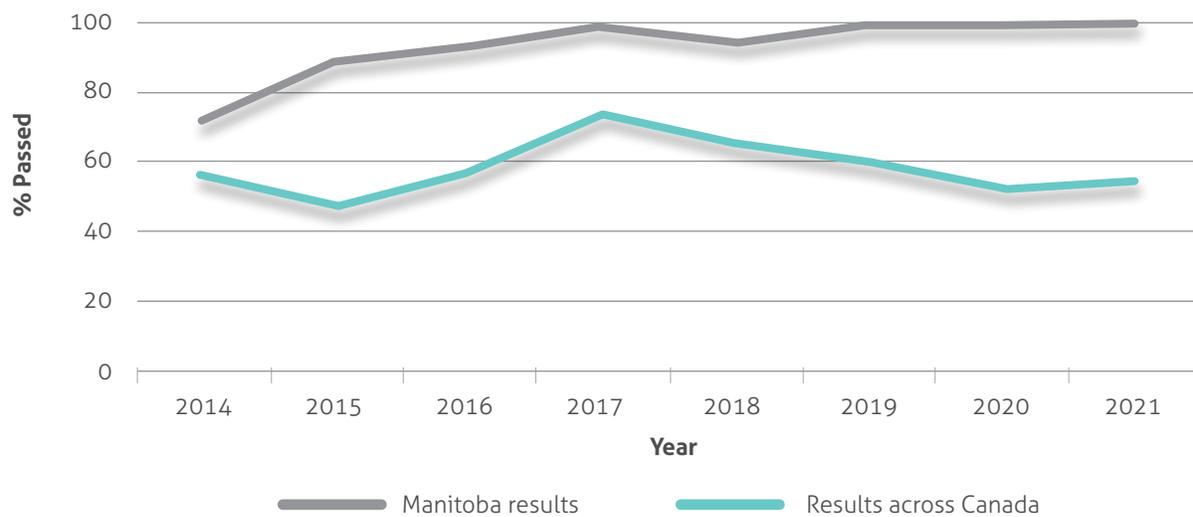
Canadian Educated Candidates	2014	2015	2016	2017	2018	2019	2020	2021
Manitoba results	93	86	94	95	94	99	98	96
Results across Canada	87	89	89	91	89	88	87	84

Canadian Educated Candidates



Internationally Educated Candidates	2014	2015	2016	2017	2018	2019	2020	2021
Manitoba results	72	90	94	100	95	100	100	100
Results across Canada	57	48	58	74	66	61	53	55

Internationally Educated Candidates



* The data in these tables represents the percentage of CPNRE exams written, each year, that resulted in a pass. This data does not represent individual writers, as a single individual may write the exam more than once.

Professional Conduct

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. Any person with a concern regarding the conduct or competence of a practical nurse in Manitoba may file a complaint with the CLPNM. In keeping with that duty, the Act requires that the CLPNM Executive Director refer complaints regarding registrants and former registrants to the CLPNM Investigation Committee. The Investigation Committee may attempt to resolve a complaint informally or refer it on to the Discipline Committee.

The CLPNM and its committees strive to uphold the principles of procedural fairness, transparency and due process. Each complaint is reviewed thoroughly to determine the appropriate course of action. The Act sets out the means by which the Investigation and Discipline Committees may address professional misconduct and incompetent practice in order to protect the public.

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 2021, four complaints were initiated by the Executive Director.

In 2021, 25 complaints were lodged against a total of 24 LPNs. This represents less than 1% of all LPNs in Manitoba.

The Investigation Committee pursues options for resolving complaints that serve and protect the public interest, above all else. Whenever possible, the Committee will seek options that enable the nurse in question to remediate and achieve or restore their professional competence and/or conduct to a level that is expected of all members of the profession. Referrals to the Discipline Committee are made when the options available to the Investigation Committee do not adequately protect the public interest. In 2021, the Investigation Committee did not make any referrals to the Discipline Committee.

New Complaints by Source, 2019-2021

Complainant	2019	2020	2021
Employers	20	9	11
Public*	6	4	4
Colleagues♦	1	2	6
Executive Director of the CLPNM	1	4	4
Total	28	19	25

* The public may include a client or a client's family member.

♦ A colleague may be another practical nurse, a member of another regulated health care profession or any other member of the health care team.

Nature of Complaints and Decisions, 2021

The following table describes the nature of the complaints submitted to the CLPNM in 2021, and the decisions and directions that the Investigation Committee made in relation to each complaint in that year. Some cases remained open at the end of the year and were the subject of additional decisions in following year.

Complaints are not listed in the order they were received.

Nature of Complaint	Investigation Committee Decisions
Professional Misconduct	Investigation Final decision not rendered in 2021
Professional Misconduct	Investigation Remedial Education Costs
Professional Misconduct	Investigation Conditions on registration Referral for further assessment Final decision not rendered in 2021
Professional Misconduct	Investigation Remedial Education Costs Close**
Incompetent Practice	Investigation Condition on registration Multi-year voluntary undertaking agreement, including remedial education and employer practice reports Costs
Professional Misconduct	Investigation Remedial Education Costs
Professional Misconduct	Investigation Condition on registration Multi-year voluntary undertaking agreement, including remedial education and employer practice reports Costs
Professional Misconduct and Incompetent Practice	Investigation Remedial Education Costs Close**
Incompetent Practice	Investigation Remedial Education Costs
Professional Misconduct	Investigation No further action Close**

Nature of Complaint	Investigation Committee Decisions
Professional Misconduct and Incompetent Practice	Investigation Referral for further assessment Voluntary surrender of registration accepted Temporary adjournment*
Professional Misconduct and Incompetent Practice	Investigation Remedial Education Costs Close**
Professional Misconduct and Incompetent Practice	Investigation Final decision not rendered in 2021
Professional Misconduct	Referral to Mediation
Professional Misconduct and Incompetent Practice	Investigation Final decision not rendered in 2021
Professional Misconduct and Incompetent Practice	Investigation Condition on registration Multi-year voluntary undertaking agreement, including remedial education and employer practice reports Costs
Incompetent Practice	Investigation Remedial Education Costs
Professional Misconduct and Incompetent Practice	Investigation Final decision not rendered in 2021
Professional Misconduct and/or Incompetent Practice	Not seen by the committee in 2021
Professional Misconduct and Incompetent Practice	Investigation Conditions on registration Referral for further assessment Remedial Education Costs
Professional Misconduct	Investigation Final decision not rendered in 2021
Incompetent Practice	Investigation Remedial Education Costs Close**
Professional Misconduct	Investigation Condition on registration Multi-year voluntary undertaking agreement, including remedial education and employer practice reports Costs

Nature of Complaint	Investigation Committee Decisions
Professional Misconduct and Incompetent Practice	Investigation Remedial Education Costs
Professional Misconduct and Incompetent Practice	Investigation Remedial Education Costs Close**

* The Investigation Committee may temporarily adjourn a matter when the registrant is no longer on the active practicing register and the registrant’s practice poses no risk to the public. The committee will resume its consideration of the matter prior to the former registrant applying to reinstate their registration.

** The Investigation Committee will close a conduct matter after the registrant has successfully completed all requirements set forth by the Investigation Committee.

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. In 2021, the CLPNM responded to 157 practice enquiries.

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 2021, CLPNM staff participated in working groups comprised of members of Manitoba's three nursing regulatory colleges, as well as a working group comprised of members of all LPN regulators across Canada.

The CLPNM also supports practice by developing practice resources that provide information about the scope of practice of the profession, and to promote understanding and application of the professional standards for practical nurses in Manitoba.

In 2021, the CLPNM published several new and revised documents to guide and direct the practice and conduct of CLPNM registrants.

- Practice Direction: Nursing Footcare (Revised)
- Practice Direction: Self-Employed Practice (Revised)
- Practice Direction: Social Media (Revised)
- Practice Direction: Telepractice (Revised)
- Practice Direction: Therapeutic Relationships and Professional Boundaries (New)
- Nursing Practice and Conduct in a Pandemic: Guidance Document (New)
- Standards of Practice and Conduct (Revised)
- Entry-Level Competencies for the Licensed Practical Nurse in Manitoba (Revised)
- Nursing Competencies for Licensed Practical Nurses in Manitoba (Revised)

In 2021, the CLPNM also carried out surveys to engage registrants and seek input from practice to inform the CLPNM's practice guidance.

- Survey on Aesthetic Nursing Practice, January 2021
- Survey on Proposed Standards of Practice and Conduct, February 2021
- Survey on Assignment and Delegation, October to November, 2021

In support of quality practice, the CLPNM administers a mandatory 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, practise a minimum number of hours, and complete a self-assessment and learning plans each year. In the context of the COVID-19 Pandemic, the CLPNM Board of Directors made the decision to cancel the audit that would otherwise have been conducted in 2021.

By-Laws of the College of Licensed Practical Nurses of Manitoba

Former	Changes
<p>Article 10 – Board Meetings</p> <p>10.5 Written notice of meetings of the Board, stating the business to be transacted shall be given to each Director not less than fourteen (14) calendar days before the meeting. Notice of any meeting or any irregularity in any meeting notice may be waived by any Director.</p>	<p>Article 10 – Board Meetings</p> <p>10.5 Written notice of meetings of the Board, stating the business to be transacted, and whether the meeting is to take place in person or by virtual means, shall be given to each Director not less than fourteen (14) calendar days before the meeting. Notice of any meeting or any irregularity in any meeting notice may be waived by any Director.</p>
<p>Article 11 – Annual and Special General Meetings</p> <p>11.1 Annual General Meeting</p> <p>The College shall hold an annual general meeting in each calendar year. The meeting shall be held at such a date, time and place as may be determined by the Board and the agenda shall be set by the Board.</p>	<p>Article 11 – Annual and Special General Meetings</p> <p>11.1 Annual General Meeting</p> <p>The College shall hold an annual general meeting in each calendar year. The meeting shall be held at such a date, time and place as may be determined by the Board and may be held in person or by virtual means as determined by the Board. The agenda shall be set by the Board.</p>
<p>11.3 Notice of General Meetings</p> <p>Notice setting out the business for an annual general or special general meeting shall be published not less than thirty (30) days before the meeting is to take place.</p>	<p>11.3 Notice of General Meetings</p> <p>Notice setting out the business for an annual general or special general meeting shall be published not less than thirty (30) days before the meeting is to take place. The notice shall state whether the meeting will be held in person or by virtual means.</p>

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Financial Statements
For the year ended December 31, 2021

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Financial Statements

For the year ended December 31, 2021

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Tel.: 204 956 7200
Fax.: 204 926 7201
Toll Free: 800 268 3337
www.bdo.ca

BDO Canada LLP
201 Portage Avenue - 26th Floor
Winnipeg MB R3B 3K6 Canada

Independent Auditor's Report

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

Opinion

We have audited the financial statements of the **College of Licensed Practical Nurses of Manitoba** (the "College"), which comprise the statement of financial position as at December 31, 2021, and the statement of operations, statement of changes in net assets, and statement of 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 College as at December 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 College in accordance with the 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 these financial statements in accordance with Canadian 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.

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

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. 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.

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.



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 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 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 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.

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.

BDO Canada LLP

Chartered Professional Accountants

Winnipeg, Manitoba
April 4, 2022

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Statement of Financial Position

As at December 31 **2021** **2020**

Assets

Current Assets

Cash and bank	\$ 1,947,822	\$ 1,859,085
Receivables	3,627	9,185
Prepays	36,878	40,247
	1,988,327	1,908,517

Investments (Note 3) 1,636,068 1,557,898

Capital and intangible assets (Note 4) 791,039 756,781

\$ 4,415,434 **\$ 4,223,196**

Liabilities and Net Assets

Current Liabilities

Payables and accruals (Note 5)	\$ 291,006	\$ 279,714
Deferred revenue	1,643,790	1,619,258
	1,934,796	1,898,972

Commitment (Note 6)

Net Assets

Invested in capital and intangible assets	791,039	756,781
Unrestricted	1,689,599	1,567,443
	2,480,638	2,324,224
	\$ 4,415,434	\$ 4,223,196

Approved on behalf of the Board of Directors:



President



Executive Director

The accompanying notes are an integral part of these financial statements.

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA Statement of Operations

For the year ended December 31	2021	2020
Revenue		
Registration fees	\$ 1,892,858	\$ 1,841,161
Program income	149,277	127,363
Administrative income	58,388	51,982
Investment (Note 7)	107,494	99,989
Other	5,603	779
	<u>2,213,620</u>	<u>2,121,274</u>
Expenses		
Personnel	1,350,390	1,259,776
Administration	295,090	170,764
Legal	65,952	47,086
Program	61,527	68,300
Interest and services charges	43,218	44,092
Insurance	37,763	36,451
Committee	29,038	54,597
Board of Directors	26,934	20,905
Utilities	22,239	21,028
Repairs and maintenance	21,813	23,122
Property taxes	19,519	20,813
Investment management fees	19,074	18,198
Equipment	6,314	6,314
	<u>1,998,871</u>	<u>1,791,446</u>
Excess of revenue over expenses before other item	214,749	329,828
Other Item		
Amortization of capital and intangible assets	58,335	45,226
Excess of revenue over expenses for the year	\$ 156,414	\$ 284,602

The accompanying notes are an integral part of these financial statements.

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA
Statement of Changes in Net Assets

For the year ended December 31, 2021

	2021			2020
	Invested in Capital and Intangible Assets	Unrestricted	Total	Total
Net assets , beginning of year	\$ 756,781	\$ 1,567,443	\$ 2,324,224	\$ 2,039,622
Excess (deficiency) of revenue over expenses for the year	(58,335)	214,749	156,414	284,602
Interfund Transfers				
Capital and intangible assets acquired (\$54,467 in 2020)	92,593	(92,593)	-	-
Net assets , end of year	\$ 791,039	\$ 1,689,599	\$ 2,480,638	\$ 2,324,224

The accompanying notes are an integral part of these financial statements.

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA Statement of Cash Flows

For the year ended December 31	2021	2020
Cash Flows from Operating Activities		
Excess of revenue over expenses for the year	\$ 156,414	\$ 284,602
Adjustments for items not affecting cash		
Amortization of capital assets	58,335	45,226
Unrealized gain on adjustment to fair value of investments	(40,521)	(48,348)
	<u>174,228</u>	<u>281,480</u>
Changes in non-cash operating working capital balances		
Receivables	5,558	7,890
Prepays	3,369	3,590
Payables and accruals	11,292	36,143
Deferred revenue	24,532	(1,602)
	<u>218,979</u>	<u>327,501</u>
Cash Flows Applied to Investing Activities		
Investment acquisitions net of dispositions	(37,649)	(21,671)
Acquisition of capital assets	(92,593)	(54,467)
	<u>(130,242)</u>	<u>(76,138)</u>
Cash Flows from Financing Activities		
	-	-
Net increase in cash and bank during the year	88,737	251,363
Cash and bank, beginning of year	1,859,085	1,607,722
Cash and bank, end of year	\$ 1,947,822	\$ 1,859,085

The accompanying notes are an integral part of these financial statements.

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Notes to Financial Statements

For the year ended December 31, 2021

1. Nature of Operations

The College of Licensed Practical Nurses of Manitoba ("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.

The College is incorporated under the laws of the Province of Manitoba and is exempt from taxes under the Income Tax Act.

2. Summary of Significant Accounting Policies

a. Basis of Accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

b. Revenue Recognition

The College follows the deferral method of accounting for contributions. Registration fees are recognized as revenue in the period to which they relate. Examination fees are recognized as revenue in the year the applicant completes the exam. Investment revenue is recognized as revenue in the year earned. All other revenue is recognized in the year earned.

c. Capital and Intangible Assets

Capital assets and intangible assets with limited life are stated at cost less accumulated amortization. Amortization is recorded beginning in the later of the month of acquisition or when the asset is available for use. Amortization based on the estimated useful life of the asset is calculated as follows:

Building	4% declining balance basis
Computer equipment	40% declining balance basis
Furniture	20% declining balance basis
Intellectual property	25% declining balance basis
Office equipment	20% declining balance basis
Telephone system	20% declining balance basis
Registration system	24 months straight line basis

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Notes to Financial Statements

For the year ended December 31, 2021

2. Summary of Significant Accounting Policies (continued)

d. Employee Future Benefits

Pre-retirement entitlement, pension and other employee future benefit costs are determined using the projected benefit method prorated on years of service and based on best estimate assumptions.

e. Financial Instruments

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 cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs from the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.

f. Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

3. Investments

The investment portfolio consists of the following instruments at December 31:

	<u>2021</u>	<u>2020</u>
Cash	\$ 24,135	\$ 35,807
Canadian equity	232,485	205,970
Fixed income fund	1,064,250	1,025,616
International equity	119,118	118,310
U.S. equity	196,080	172,195
	<u>\$ 1,636,068</u>	<u>\$ 1,557,898</u>

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Notes to Financial Statements

For the year ended December 31, 2021

4. Capital and Intangible Assets

	2021			2020		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Land	\$ 135,455	\$ -	\$ 135,455	\$ 135,455	\$ -	\$ 135,455
Building	834,306	315,364	518,942	823,584	294,426	529,158
Computer equipment	219,697	160,989	58,708	176,967	138,451	38,516
Furniture	56,844	47,675	9,169	56,844	45,615	11,229
Intellectual property	7,000	3,646	3,354	7,000	1,896	5,104
Office equipment	322,192	296,203	25,989	306,079	293,936	12,143
Registration system	49,480	10,058	39,422	26,450	1,274	25,176
	\$ 1,624,974	\$ 833,935	\$ 791,039	\$ 1,532,379	\$ 775,598	\$ 756,781

5. Payables and Accruals

	2021	2020
Government remittances payable	\$ 99,006	\$ 110,056
Salaries and vacation payable	60,715	46,005
Trade payables and accrued liabilities	131,285	123,653
	\$ 291,006	\$ 279,714

6. Commitment

Contractual obligations in respect of lease for office equipment expiring in December 2022 and September 2023 require payments as follows for the years ending December 31:

2022	\$ 13,776
2023	5,788

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Notes to Financial Statements

For the year ended December 31, 2021

7. Investment Revenue

Investment revenue for the year is comprised of the following:

	2021		2020
Unrealized gain on adjustment to fair value of investments	\$ 40,521	\$	48,348
Gain on disposition of investments	23,848		3,569
Interest and dividends	43,125		48,072
	\$ 107,494	\$	99,989

8. Employee Future Benefits

Multi-employer Defined Benefit Pension Plan

Substantially all of the employees of the College are members of the Healthcare Employees Pension Plan, a successor to the Manitoba Health Organization Inc. Plan (the "Plan"), which is a multi-employer defined benefit pension plan available to all eligible employees of the participating members of the Plan. Plan members will receive benefits based on the length of service and on the average of annualized earnings during the best five years of the last ten years prior to retirement, termination or death, that provides the highest earnings.

Pension assets consist of investment grade securities. Market and credit risk on these securities are managed by the Plan by placing plan assets in trust and through the Plan investment policy.

Pension expense is based on Plan management's best estimates, in consultation with its actuaries, of the amount, together with the contributions by employees, required to provide a high level of assurance that benefits will be fully represented by fund assets at retirement, as provided by the Plan. The funding objective is for employer contributions to the Plan to remain a constant percentage of employees' contributions.

Variances between actuarial funding estimates and actual experience may be material and any differences are generally to be funded by the participating members. The most recent actuarial valuation of the Plan as at December 31, 2020 indicates a solvency deficiency. Contributions to the Plan made during the year by the College on behalf of its employees amounted to \$99,400 (\$96,345 in 2020) and are included as expenses in the statement of operations.

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Notes to Financial Statements

For the year ended December 31, 2021

8. Employee Future Benefits (continued)

Pre-retirement Leave Plan

Employees are granted pre-retirement leave benefits based on meeting specific criteria. Pre-retirement leave benefits liability is estimated by management to be \$5,300 as at December 31, 2021 (\$3,500 as at December 31, 2020). Since the amount is insignificant, the estimate of pre-retirement liability has not been recorded in these financial statements at year end.

9. Financial Instrument Risk Management

The College, through its financial assets and liabilities, is exposed to various risks in the normal course of operations. The College's objective in risk management is to optimize the risk return trade-off, within set limits, by applying integrated risk management and control strategies, policies and procedures throughout the College's activities. The following analysis provides a measurement of those risks.

Credit Risk

Credit risk is the risk that the College will incur a loss due to the failure by its debtors to meet their contractual obligations. Financial instruments that potentially subject the College to significant concentrations of credit risk consist primarily of cash and bank, and investments. The College is not exposed to significant credit risk as cash and bank are held in operating accounts, and investments are diversified. In addition, the College follows its investment policy to monitor the investments in an effort to minimize its exposure to credit risk. There has been no change in the College's exposure to credit risk since the previous year.

Liquidity Risk

Liquidity risk is the risk that the College will not be able to meet its obligations as they fall due. The College maintains adequate levels of working capital to ensure all its obligations can be met when they fall due by maintaining a portion of its investments in money market pooled funds which are highly liquid. In addition, registration fees are collected in advance. There has been no change in the College's exposure to liquidity risk since the previous year.

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Notes to Financial Statements

For the year ended December 31, 2021

9. Financial Instrument Risk Management (continued)

Market and Interest Rate Risk

Market risk is the risk that the value of an investment will fluctuate as a result of changes in market prices, whether those changes are caused by factors specific to the individual investment or factors affecting all securities traded in the market. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College is exposed to market risk and follows its investment policy to monitor the investments in an effort to safeguard against market fluctuations. The College is not exposed to significant interest rate risk as cash and bank are held in short-term products, and investments are diversified. There has been no change in the College's exposure to market and interest rate risk since the previous year.

Foreign Exchange Risk

Foreign exchange risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The College is exposed to foreign exchange risk since it holds a portion of its investments in U.S. and international equity instruments. The College follows its investment policy to monitor the investments in an effort to minimize its exposure to foreign exchange risk. There has been no change in the College's exposure to foreign exchange risk since the previous year.

10. Uncertainty Due to COVID-19

On March 13, 2020, the World Health Organization declared COVID-19 a global pandemic. This has had adverse impacts in Canada and on the global economy. As this continues, there could be further impact on the College. The College is actively monitoring the effect on the College's financial position, liquidity and operations. Given the daily evolution of the pandemic and global responses to curb its spread, the College is not able to estimate fully the effects at this time.



College of Licensed Practical
Nurses of Manitoba

463 St Anne's Road, Winnipeg MB, R2M 3C9
clpnm.ca
info@clpnm.ca

T: 204-663-1212
TF: 1-877-663-1212