

Annual Report 2023

The College of Licensed Practical Nurses of Manitoba



College of Licensed Practical
Nurses of Manitoba



College of Licensed Practical
Nurses of Manitoba

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Table of Contents

Letter to the Minister.....	2
2023 By the Numbers.....	3
President and Executive Director’s Report.....	4
Who We Are.....	6
An Acknowledgement to Licensed Practical Nurses	7
Territorial Acknowledgement.....	7
Vision and Mission.....	8
Strategic Priorities & Core Values.....	9
College of Licensed Practical Nurses of Manitoba Operational Organization Chart (2023)	10
Board of Directors, 2023	11
CLPNM Committees.....	12
Governance Committee	12
Public Representatives Committee.....	12
Education Approval Committee.....	12
Investigation Committee	13
Discipline Committee.....	13
Registration.....	14
LPNs Who Left the Register, 2023	16
LPNs New to the Register, 2023.....	17
Mandatory Suitability Checks	18
Credential Assessments and Endorsements.....	19
Credential Assessment Applications	19
Endorsement Applications.....	20
Education Program Evaluation and Approval.....	21
Diploma in Practical Nursing Program.....	21
Practical Nursing Qualification Recognition Program.....	21
Education Program Evaluation and Approval Activities	21
Canadian Practical Nurse Registration Examination.....	22
CPNRE Success Rates by Percent, 2019-2023	22
Internationally Educated Candidates.....	23
Professional Conduct.....	24
New Complaints by Source, 2019-2023	24
Nature of Complaints and Decisions in 2023.....	25
Professional Nursing Practice.....	28
Practice Guidance.....	28
Continuing Competence Program.....	28
Regulated Health Professions Act.....	29
By-Laws of the College of Licensed Practical Nurses of Manitoba.....	31
Financial Statements 2023	32
Independent Auditor’s Report.....	34
Statement of Financial Position.....	36
Statement of Operations	37
Statement of Changes in Net Assets	38
Statement of Cash Flows	39
Notes Financial Statements	40



College of Licensed Practical
Nurses of Manitoba

April 2024

Honourable Uzoma Asagwara
Minister of Health, Seniors and Long-Term Care
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 2023 Annual Report in accordance with the provisions of *The Licensed Practical Nurses Act* (the Act).

This report covers the period from January 1, 2023, to December 31, 2023, 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

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2023 By the Numbers

3949 Registered LPNs

423

Number of Student
Practical Nurses

150

Number of Graduate
Practical Nurses

255

LPNs
Left the Register

331 New LPNs

Added to the Active Practising Register

1.6%

Net Increase in
LPNs from 2022

28

Complaints Received
in 2023

27

Registrants Receiving
Complaints

<1%

Complaints per
LPN Registrants

696

Suitability Checks Conducted

408

Practice Enquiries in 2023

President and Executive Director's Report

2023 – A Year in Review



Kristi Cantelo, LPN
President

Jennifer Breton, LPN RN BN
Executive Director

In 2023, the CLPNM engaged in a number of major initiatives, some of which were completed within the year and some of which were initiated and remained ongoing at the end of the year. All of these activities were carried out for the purpose of meeting our legislated duty to govern the profession of practical nursing in a manner that serves and protects the public interest.

Highlights of the 2023 year include:

Ongoing Progress on the Transition to *The Regulated Health Professions Act*

In collaboration with Manitoba Health, the CLPNM continued working actively on the profession's transition to *The Regulated Health Professions Act* (RHPA) in 2023. The CLPNM was invited to participate in Manitoba Health's formal stakeholder consultations on reserved acts to be authorized for the profession. We also collaborated with Manitoba Health on refining drafts of regulations to guide the profession under the RHPA. This work remained ongoing at the end of the year.

New Continuing Competence Program

The CLPNM implemented a new Continuing Competence Program (CCP) in 2023. Changes to the program were based on findings, the experiences of other professional regulators, and feedback from the nearly 300 LPNs who responded to a CLPNM request for input. The new CCP includes three types of complementary learning activities to help confirm and build LPNs' nursing competence over the course of their careers:

- quality improvement learning plans, which are developed by each LPN annually, based on the LPN's self-assessment,
- annual professional learning modules, which covers different topics each year related to the legislation, practice, and standards of the profession, and
- quality assurance learning plans (for LPNs selected) which are developed based on third party feedback.

Practice Support

To help prepare members of the profession for the upcoming transition to the RHPA, the CLPNM published a four-unit Annual Professional Learning module focused on the regulatory framework for the profession, the RHPA, the reserved acts, and the CLPNM's new CCP. Completing this module was a requirement in order to renew registration for 2024.

Education Program Approval

An evaluation of the Diploma in Practical Nursing program offered by Université de Saint-Boniface was completed in 2023, resulting in the program again receiving full program approval status.

Modernized Registration Requirements

The CLPNM continued to review its registration requirements and processes in 2023 to identify opportunities to safely streamline pathways into practice for qualified applicants, while also helping to address Manitoba's need for an expanded nursing workforce. Examples of 2023 activities include:

- **Language Proficiency Policy Changes**

The CLPNM continued to modernize its language proficiency requirements in 2023 by introducing the option to demonstrate the language proficiency required for entry into the profession by having an eligible employer submit a language attestation form to the CLPNM.

- **Participating in the NNAS's Expedited Service**

In 2023, the CLPNM signed-on as a participant in the National Nursing Assessment Service's (NNAS) Expedited Service. This service offers a more streamlined review of foreign nursing credentials for internationally educated nurses (IENs). IEN applicants are now able to obtain an advisory report from the NNAS in as few as five business days after all documents are submitted. This allows them to move forward in the process to become LPNs in Manitoba more quickly.

- **Collaborating to Support Recruitment Initiatives**

The provincial government's nursing recruitment initiative in the Philippines, launched in 2023, required the CLPNM to revisit its registration pathways, to ensure there were no unintended barriers for applicants applying while still outside of Canada. The CLPNM maintained the same registration requirements for applicants from the Philippines recruitment initiative, as all other IEN applicants, but collaborated with health system partners to ensure that some of the critical requirements in the pathway were possible to meet overseas. As an example, the CLPNM entered into a Memorandum of Understanding with the University of Manitoba's Faculty of Nursing, who carried out LPN clinical competence assessments overseas in the Philippines.

- **Continuing the SIEN Gap Training Program**

The Supervised Internationally Educated Nurse (SIEN) Gap Training Program, which was first launched as a pilot in 2022, was continued in 2023. Through this program,

eligible IENs are able to work in a supervised capacity while waiting to complete any necessary bridging education and move closer to full LPN registration. The CLPNM advises applicants if they are eligible for this program after the applicant undergoes an assessment of their nursing competence. In the 2023 registration year, nine candidates were deemed eligible for this program. This program will play a pivotal role in the integration of new LPN candidates, recently recruited from the Philippines, into Manitoba's healthcare system. The program has also allowed for increased collaboration between the CLPNM and Manitoba nursing employers.

- **Flexibility in Requirements for Registration Renewal**

Normally, in order to qualify for renewal of registration, LPNs must have practised at least 1000 hours as a licensed practical nurse in the previous four years per section 26(1) of the Licensed Practical Nurses Regulation. In connection with the CLPNM's ongoing efforts to be as flexible as possible while also protecting the public, and in keeping with our authority under 18(2) of the Licensed Practical Nurses Regulation, we permitted five registrants, who fell slightly short of meeting the practice hour requirement to renew their registration with an extension.

- **Temporary Registrations to Address Urgent Need**

In response to the critical need for nursing services in some Indigenous communities in Manitoba, the CLPNM provided expedited temporary registration for eligible applicants, registered in good standing in another Canadian jurisdiction, who were able to provide evidence of employment with, or employment in association with a Manitoba employer. Twelve additional LPNs were granted registration in Manitoba as a result, 10 of whom filled vacancies in Northern Manitoba communities through Indigenous Health Services Canada.

- **Labour Mobility Pathways**

Also in 2023, in response to the critical need for nurses, the CLPNM continued to temporarily waive the requirement for applicants to undergo an assessment of their competence, if they held LPN registration in another Canadian jurisdiction but had no LPN practice experience. This change in process was recommended by government and was introduced on a temporary basis. The CLPNM will review the benefits and drawbacks of this temporary change to determine if it continues to be in the public interest on an ongoing basis. In 2023, the CLPNM also continued to work with stakeholders on registration pathways for LPNs, licensed in other Canadian jurisdictions, providing care by virtual means to clients located in Manitoba. We also worked with our regulatory counterparts across Canada to begin defining principles for multi-jurisdictional registrations.

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
- applying the principles of right-touch regulation when making decisions
- 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.

An Acknowledgement to Licensed Practical Nurses

In 2023, Manitoba’s LPNs continued to face unique challenges. Manitoba’s LPNs have continued to provide safe, competent, and compassionate care in the face of these challenges, knowing that Manitobans count on them to provide high-quality nursing services.

The CLPNM thanks the LPNs of our province for their dedication to their clients, and for their ongoing commitment to providing exceptional care and comfort.

Territorial Acknowledgement

The CLPNM acknowledges that we regulate the practical nursing profession in the traditional territories of the Anishinaabeg (Ojibwe), Inineew (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), Inineew (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

**Innovation, leadership, excellence,
and public trust in regulation.**

MISSION

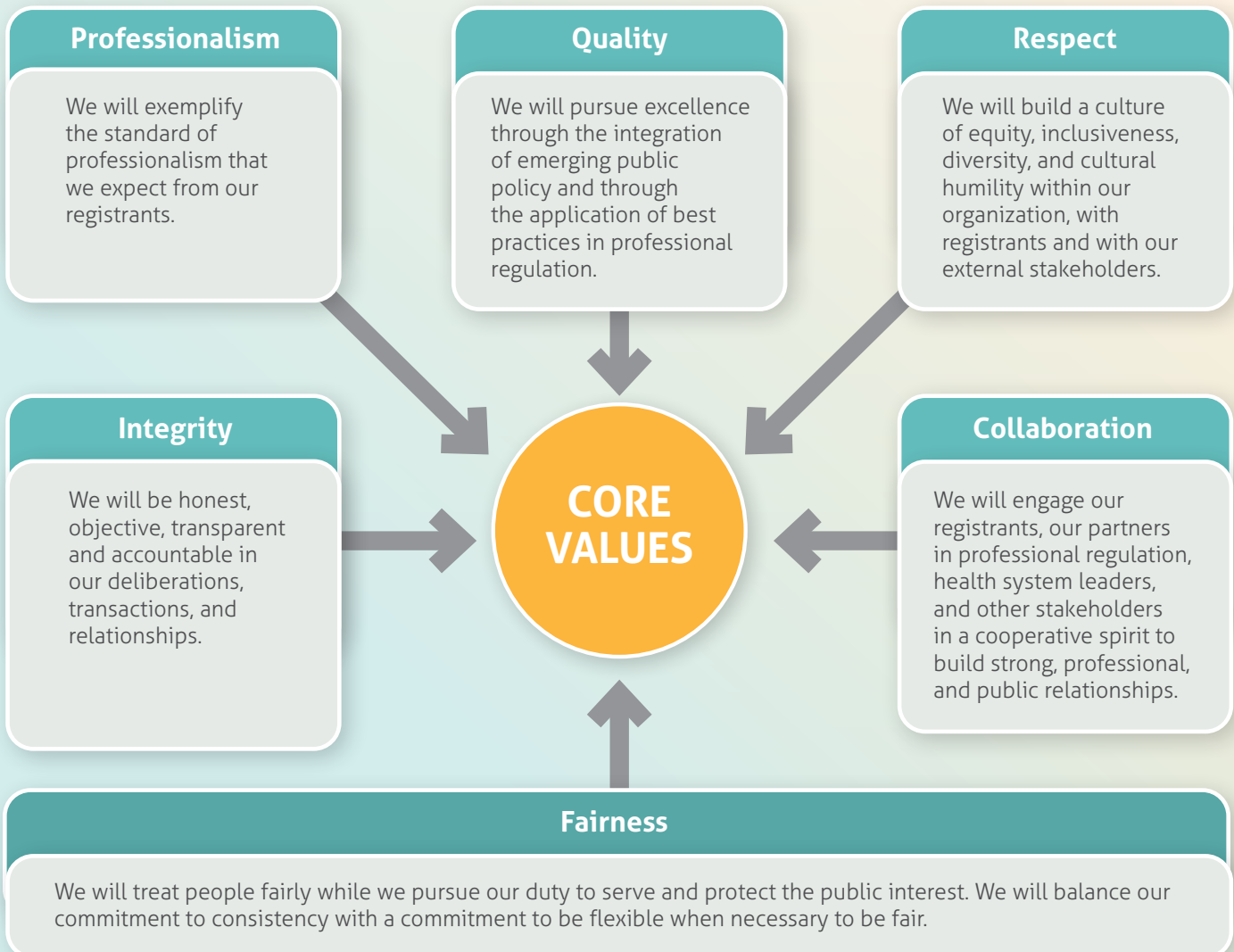
**We regulate Manitoba's practical
nurses so the public can expect safe,
competent, and ethical care.**

Strategic Priorities & Core Values

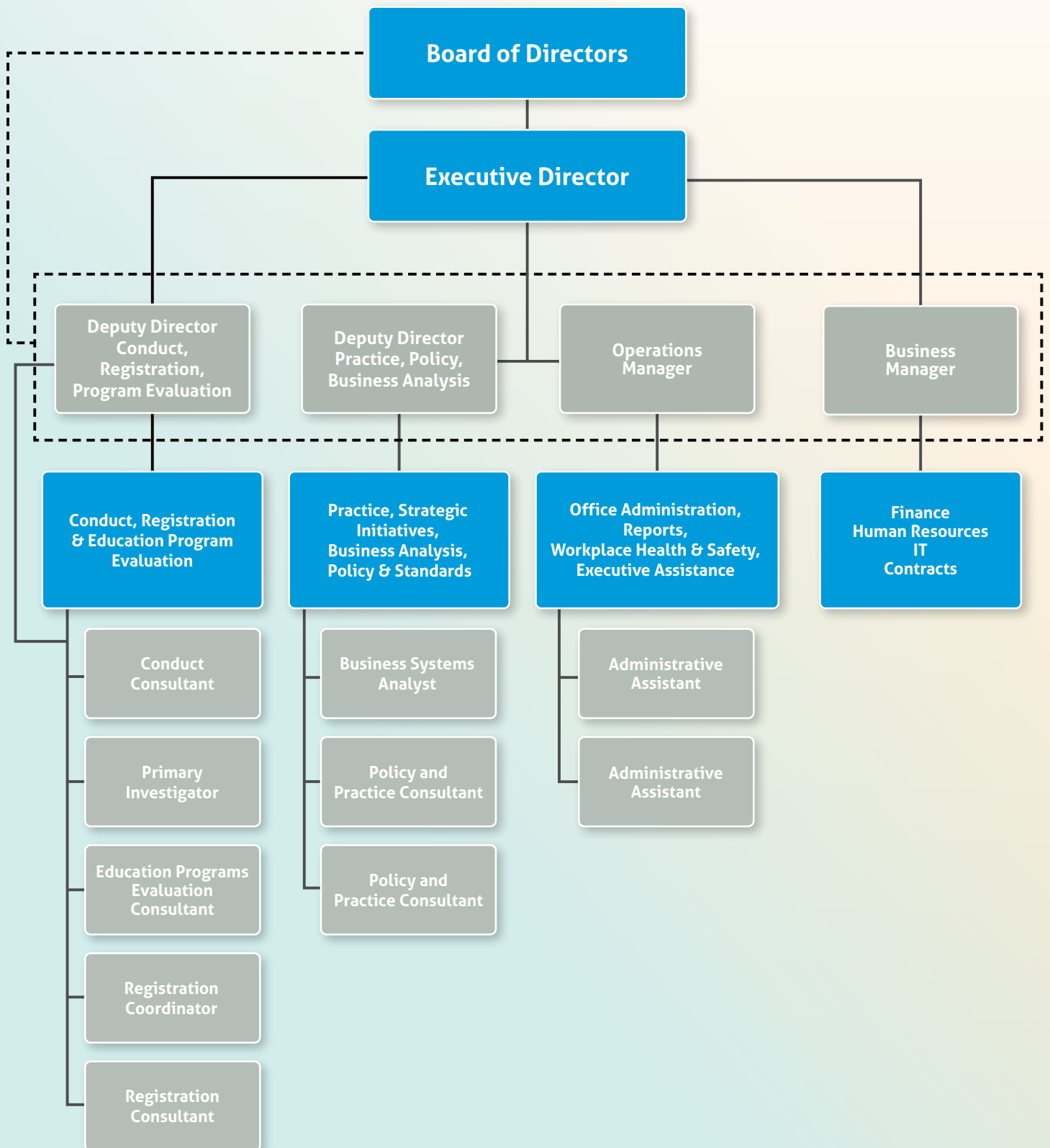
Strategic Priorities

- Continue to collaborate with stakeholders to optimize the profession's competence and capacity to meet the future needs of Manitobans.
- Develop the organization's capacity for effective governance and regulation in the public interest.
- Continue to advance cultural competence, diversity, inclusion, and Indigenous cultural safety within the organization and within the profession.

Core Values



College of Licensed Practical Nurses of Manitoba Operational Organization Chart (2023)



Board of Directors 2023

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 2023	Board Members After June 2023
President	Kristi Cantelo LPN	Kristi Cantelo LPN
Licensed Practical Nurses	Vida Faustino LPN, Vice President Rochelle Molino LPN Jo Williams LPN Rodney Hintz LPN Anita Pandey LPN	Vida Faustino LPN, Vice President Rochelle Molino LPN Jo Williams LPN Rodney Hintz LPN Anita Pandey LPN
Public Representatives	Heather Winters Sonia Kowalewich Cynthia Rempel Patrick Anna Maria Magnifico Meghan Chorney	Heather Winters 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 2023	After June 2023
Rodney Hintz LPN, Chair	Rodney Hintz LPN, Chair
Anna Maria Magnifico, Public Representative	Anna Maria Magnifico, 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 2023	After June 2023
Cynthia Rempel Patrick, Chair, Public Representative	Cynthia Rempel Patrick, Chair, Public Representative
Vida Faustino LPN	Vida Faustino LPN
Anita Pandey 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 2023	After June 2023
Donagh Peters LPN, Chair	Donagh Peters LPN, Chair
Lindsay Maryniuk LPN	Lindsay Maryniuk LPN
Rochelle Molino 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 practical nurses or former members in accordance with *The Licensed Practical Nurses Act*.

Before June 2023	After June 2023
Richard Rivard LPN, Chair	Erika Gronenschild LPN, Chair
Erika Gronenschild LPN, Vice Chair	Donagh Peters LPN, Vice Chair
Lisa Romanow LPN	Lisa Romanow LPN (Until July, 2023)
	Jacqueline Dueck LPN (Beginning July, 2023)
Kay Stewart, Public Representative	Kay Stewart, Public Representative
Kathryn Antymis, Public Representative	Kathryn Antymis, 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 practical nurses or former members in accordance with *The Licensed Practical Nurses Act*.

Before June 2023	After June 2023
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
Melanie Lavallee LPN	Melanie Lavallee LPN
Janice Cournoyer LPN	Janice Cournoyer LPN
Rhonda Neufeld LPN	Rhonda Neufeld 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
Robert Young, Public Representative	Robert Young, Public Representative
Diwa Marcelino, Public Representative	Diwa Marcelino, Public Representative
Camille Martyniw LPN	Camille Martyniw LPN
	Israel Castillo González, 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 2019-2023

	2019	2020	2021	2022	2023
Licensed Practical Nurses ¹	3694	3719	3856	3887	3949
Graduate Practical Nurses ²	206	210	184	181	150 ^a
Student Practical Nurses ²	427	449	402	405	423
Temporary Licensed Practical Nurses	0	0	2	3	12

¹ This data represents the number as of November 30th, the last day of the registration year.

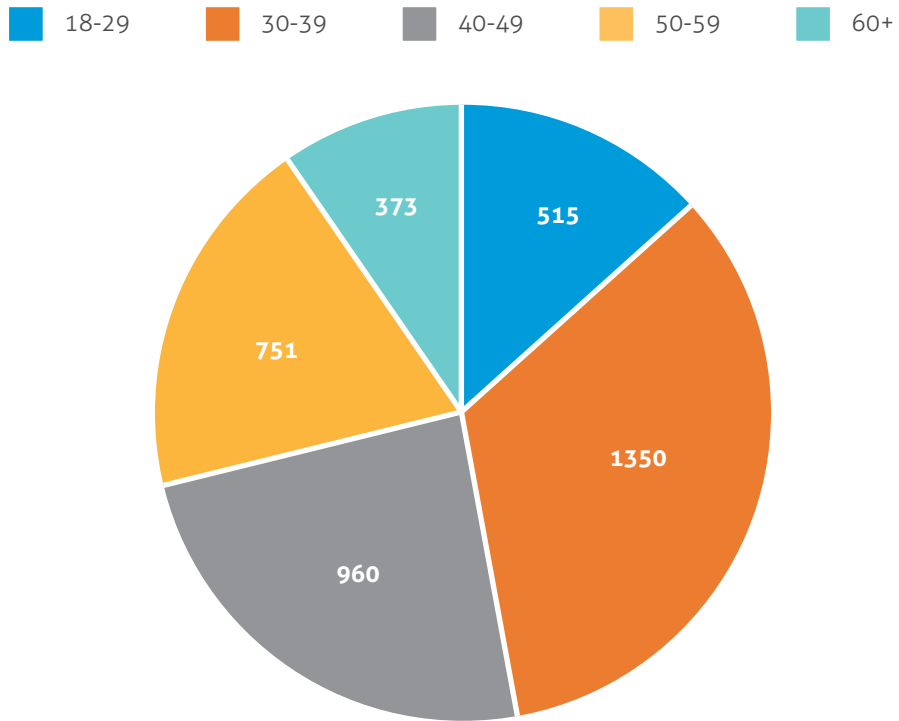
² This data represents the total number in these registration categories at any point during the full registration year (December 1 to November 30).

^a The lower number of graduate practical nurse registrations in 2023 is likely a result of the timing of contracted/brokered programs.

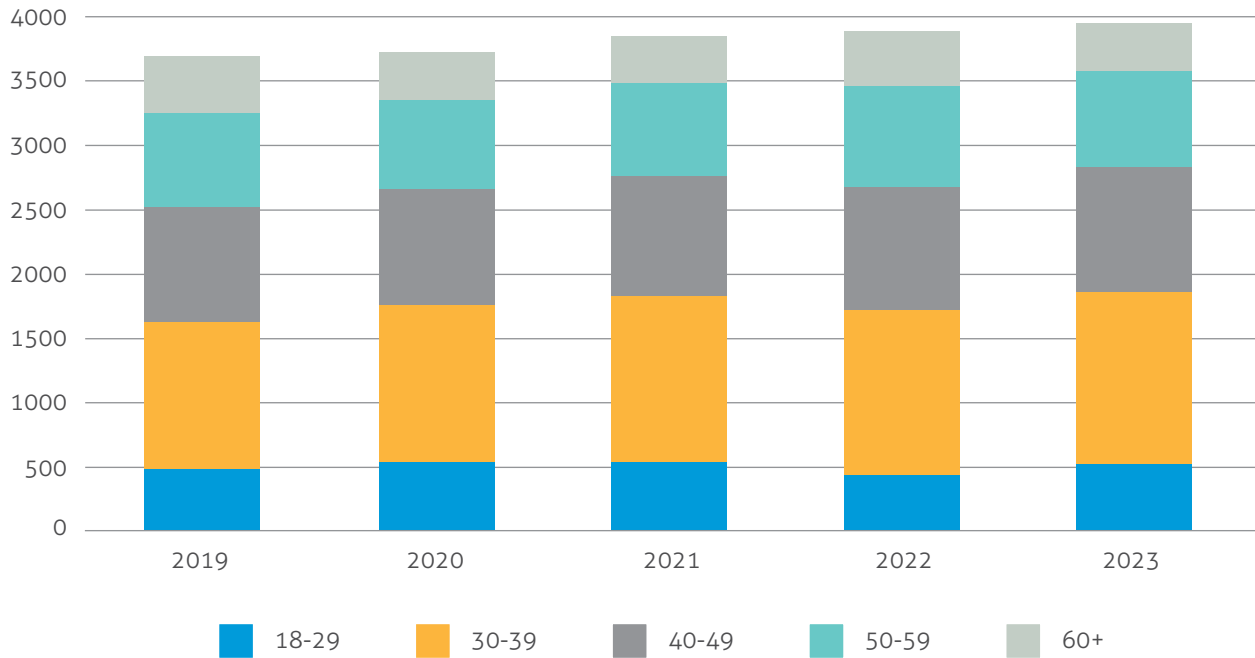
LPNs by Age Group, Percentage of Total

Age Range	Number of LPNs	Percentage of LPNs
18-29	515	13%
30-39	1350	35%
40-49	960	24%
50-59	751	19%
60+	373	9%
Total	3949	100%

LPN Age Distribution, 2023



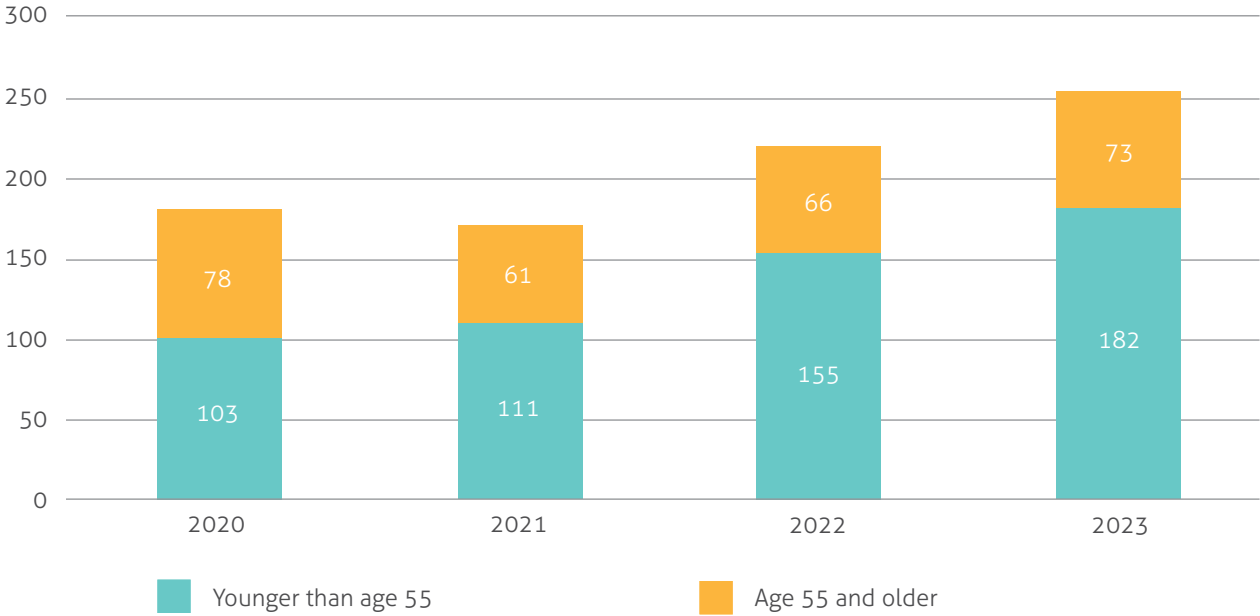
LPN Age Distribution 2019-2023



LPNs Who Left the Register, 2023

255 LPNs left the active register in 2023. The number of LPNs who left the active practising LPN register has increased over the past two years.

LPNs Who Left the Register, 2023 By Age Group



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

In 2023, 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 38 years old with an average age of 44.

LPNs Who Left the Register	2019	2020	2021	2022	2023
Median Age	47	50	45	40	38
Average Age	49	49	46	45	44
Younger than Age 55	60%	57%	69%	70%	71%
Age 55 and older	40%	43%	31%	30%	29%

LPNs New to the Register, 2023

The following table shows the number of LPNs who registered with the CLPNM for the first time in 2023.

New Manitoba LPNs, by Origin ¹	2019	2020	2021	2022	2023
Graduates of a Manitoba practical nursing diploma program ²	171	131	159	170	145
Graduates of international nursing programs, who completed a CLPNM credential assessment ³	35	18	23	18	5
Other graduates of nursing programs, not registered with another Canadian regulator	1	0	2	0	0
LPNs registered in other Canadian jurisdictions ⁴	121	84	48	56	169
LPNs registered in other Canadian jurisdictions granted temporary Manitoba registration ⁵	–	–	–	3	12 ^a
Total	328	233	232	247	331

¹ This data does not include former registrants who returned to a CLPNM register.

² 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.

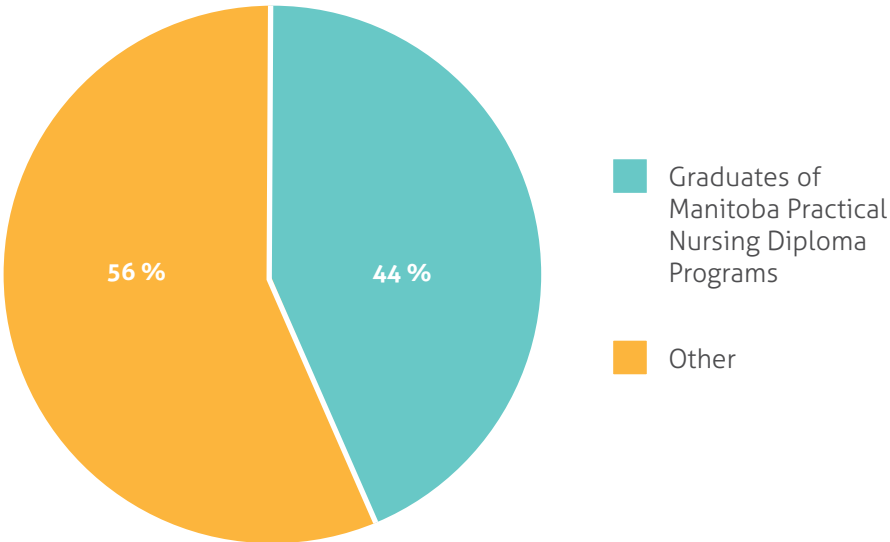
³ This number will differ from the number of graduates of international nursing programs who completed a CLPNM credential assessment, also known as IENs, noted elsewhere in this report. This number represents the number of IEN applicants who completed the process and enrolled onto the active practising LPN register in 2023. This number does not include the number of IEN applicants still in progress at the end of the registration year.

⁴ This number will differ from the number of LPNs registered in other Canadian jurisdictions, also known as endorsements, noted elsewhere in this report as this number represents the number of endorsement applicants who completed the process and enrolled onto the active practising register in 2023. This number does not include the number of applicants still in progress at the end of the registration year.

⁵ Data for 2019, 2020, and 2021 is not available or comparable.

^a The CLPNM received 15 applications for temporary registration in 2023. 3 of these individuals did not complete the application process, and 12 were granted temporary registration.

LPNs New to the Register 2023



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, 2023

2023 marks the seventh year of CLPNM's mandatory suitability check program. In February 2023, 710 licensed practical nurses (LPN) were selected for this process. After accounting for LPNs who left the CLPNM register for a variety of reasons, 696 LPNs were required to submit suitability checks. As of December 1, 2023, 12 LPNs had yet to submit their suitability checks, and were therefore not eligible for the renewal of their registration for 2024.

None of the individuals selected for the process in 2023 were found to have an adult or child abuse registry record. However, the process identified six LPNs registered with the CLPNM who had positive and/or adverse information located on their criminal records. All but one of these LPNs had previously disclosed their offence to the CLPNM, and the CLPNM had previously determined that these offences did not indicate that the LPNs in question posed a current risk to the public. These five LPNs were not required to undergo a new registration assessment. The one registrant with a newly disclosed offence completed a registration assessment and was deemed eligible for ongoing registration in 2024.

Based on the above noted information, the vast majority 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 first steps in the credential assessment 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.

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	2019	2020	2021	2022	2023
Philippines	13	10	7	6	79
India	3	2	0	2	8
Nigeria	2	5	5	9	5
USA ¹	–	–	–	–	4
Kenya ¹	–	–	–	–	3
Other ²	4	0	4	0	7
Total	20	17	16	17	106

¹ These jurisdictions may have had applicants included in the "other" category prior to 2023.

² Jurisdictions not listed have two or fewer applications per year. In 2023, there was 1 application from Belize, 1 from Ethiopia, 1 from Germany, 1 from Iran, 1 from Israel, 1 from Jamaica, and 1 from Ukraine.

The increase in applications in 2023 may be due to a combination of funding programs for internationally educated nurses, Shared Health's nursing recruitment initiative in the Philippines, and changes to the CLPNM's policy on the evidence required to demonstrate language proficiency.

Outcome of Applications	2019	2020	2021	2022	2023
Registered as an LPN	36	18	25	18	5
Not eligible for registration	5	0	0	0	0

Although the CLPNM experienced a sharp increase in applications in 2023, many of those applications did not result in registration decisions within the same year. Registration decisions may be made in a different year than the application. The CLPNM expects to see an increase in registration decisions, resulting from the 2023 applications, in 2024.

Endorsement Applications

Jurisdiction of Origin	2019	2020	2021	2022	2023
Ontario	82	66	48	117	104
Alberta	32	10	12	9	13
British Columbia	6	7	2	4	3
Saskatchewan	2	0	3	3	2
Nova Scotia	3	1	0	3	2
Newfoundland	0	1	0	2	2
Quebec	1	2	0	0	4
Other	0	0	2	3	3
Total	126	87	67	141	133

Outcome of Applications ¹	2019	2020	2021	2022	2023
Total Registered as an LPN	121	84	48	56	169
Registered without conditions on practice	12	13	21	19	23
Registered with conditions on practice ²	109	71	27	37	146
Not eligible for registration	0	0	0	0	0

¹ 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.

² 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. The conditions applied in these circumstances do not prevent the LPN from practising in Manitoba, but they may have limitations on the health care activities they can perform independently, until completing additional education. Once the registrant successfully completes the required additional education, the condition is removed from their registration.

Education Program Evaluation and Approval

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

Diploma in Practical Nursing Program

Approved Diploma in Practical Nursing programs (DPN) 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 2023, ACC operated practical nursing diploma programs in Winnipeg, Brandon, Dauphin, Portage la Prairie, Arborg, Virden, Otterburne, Morden, Norway House, and Berens River. UCN continued to offer the program in Swan River, Flin Flon, and Thompson. USB continued to offer its French-language program in Winnipeg. Together these three institutions had 147 DPN graduates in 2023.

Practical Nursing Qualification Recognition Program

The Practical Nursing Qualification Recognition (PNQR) program, was established through a partnership between Manitoba Health, the CLPNM, and ACC. It is based out of ACC's Winnipeg Campus. The program is designed to provide education to bridge potential 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 2022 PNQR cohort, consisting of two students, graduated in January 2023. In April 2023, seven students were enrolled in the PNQR program. Three of the seven were deemed eligible to obtain clinical experience through the Supervised Internationally Educated Nurse (SIEN) Gap Training Program as an alternative to participating in practicum placements through the PNQR. Six of the seven students enrolled in April 2023 cohort completed the program; one student withdrew. The August 2023 cohort, consisting of five students, was still in progress at the end of 2023.

Education Program Evaluation and Approval Activities

The CLPNM's EAC comprehensively evaluates each practical nursing education program at least every five years.

In 2023, the DPN program offered by ACC remained approved with conditions. In 2020 ACC was provided with a CLPNM Board Directed Action Plan. In 2023 ACC submitted a response to the Board Directed Action Plan and a full program redesign submission. The EAC is expected to review and respond in 2024.

The DPN program offered by UCN has full program approval status. The EAC is expected to re-evaluate UCN's program in 2025.

An evaluation of the DPN program offered by USB was completed in 2023. USB has full program approval status. The EAC is expected to re-evaluate USB's program in 2028.

Canadian Practical Nurse Registration Examination

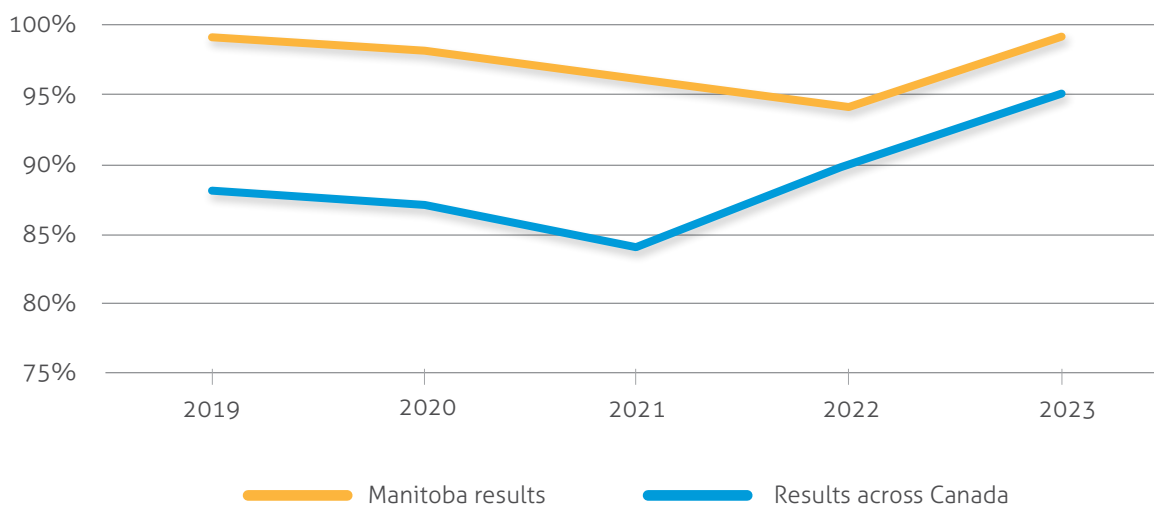
The CLPNM works with its Canadian counterparts through the Canadian Council of Practical Nurse Regulators (CCPNR) to develop the blueprint for the Canadian Practical Nurse Registration Examination (CPNRE). A revised blueprint became effective for the January 2022 CPNRE. The CLPNM is also responsible 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 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 – continue to outperform internationally educated candidates across Canada.

CPNRE Success Rates by Percent, 2019-2023

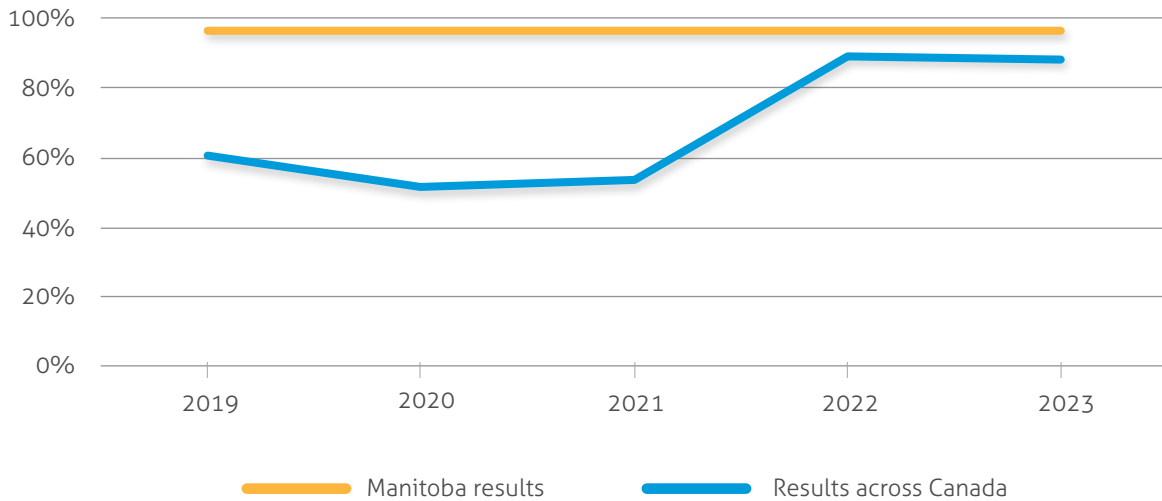
Canadian Educated Candidates	2019	2020	2021	2022	2023
Manitoba results	99	98	96	94	99
Results across Canada	88	87	84	90	95

Canadian Educated Candidates



Internationally Educated Candidates	2019	2020	2021	2022	2023
Manitoba results	100	100	100	100	100
Results across Canada	61	53	55	90 ^a	89

Internationally Educated Candidates



^a The increase in success rates in 2022 may reflect a change in the population represented. As of January 2022, the College of Nurses of Ontario and the BC College of Nurses and Midwives moved to a different registration exam and exam provider, and their candidates are therefore no longer represented in the CPNRE data.

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 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. The Executive Director initiated one complaint in 2023.

In 2023, 28 complaints were lodged against a total of 27 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 2023, the Investigation Committee did not make any referrals to the Discipline Committee.

New Complaints by Source, 2019-2023

Complainant	2019	2020	2021	2022	2023
Employers	20	9	11	10	15
Public ¹	6	4	4	5	6
Colleagues ²	1	2	6	7	6
Executive Director of the CLPNM	1	4	4	0	1
Total	28	19	25	22	28

¹ The public may include a client or a client’s family member.

² 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 in 2023

The following table describes the nature of the complaints submitted to the CLPNM in 2023 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 the following year.

Complaints are not listed in the order they were received.

Nature of Complaint	Investigation Committee Decisions
Incompetent Practice and Professional Misconduct	Investigation Conditions on registration Referral for further assessments Voluntary surrender of registration accepted Temporary adjournment ¹
Professional Misconduct	Investigation Remedial education Costs
Professional Misconduct	Investigation Remedial education Costs Close ²
Incompetent Practice	Not seen by the Committee in 2023 ⁴
Incompetent Practice and Professional Misconduct	Investigation Conditions on registration Referral for further assessment
Professional Misconduct	Referral to mediation Close ²
Professional Misconduct	Investigation Remedial education Costs
Incompetent Practice and Professional Misconduct	Investigation Voluntary undertaking agreement, including remedial education and employer practice reports Costs
Professional Misconduct	Investigation Voluntary undertaking agreement, including remedial education Costs
Incompetent Practice and Professional Misconduct	Investigation Remedial education Costs
Professional Misconduct	Not seen by the Committee in 2023 ⁴

Nature of Complaint	Investigation Committee Decisions
Incompetent Practice and Professional Misconduct	Investigation Remedial education Costs Close ²
Incompetent Practice	Referral for further assessment Conditions on registration
Professional Misconduct	Investigation No further action ³ Close ²
Incompetent Practice and Professional Misconduct	Investigation Remedial education Voluntary surrender of registration accepted
Incompetent Practice and Professional Misconduct	Investigation Voluntary surrender of registration accepted
Professional Misconduct	Investigation Remedial education Costs
Incompetent Practice and Professional Misconduct	Investigation Remedial education Costs
Professional Misconduct	Referral to Mediation
Incompetent Practice and Professional Misconduct	Investigation Voluntary undertaking agreement, including remedial education and employer practice reports Costs
Professional Misconduct	Investigation Remedial education Costs
Incompetent Practice and Professional Misconduct	Investigation
Professional Misconduct	Investigation Voluntary surrender of registration accepted Temporary adjournment ¹
Professional Misconduct	Not seen by the Committee in 2023 ⁴
Incompetent Practice	Investigation Voluntary undertaking agreement, including remedial education and employer practice reports Costs

Nature of Complaint	Investigation Committee Decisions
Incompetent Practice	Not seen by the Committee in 2023 ⁴
Incompetent Practice and Professional Misconduct	Investigation Referral for further assessment Conditions on registration
Incompetent Practice and Professional Misconduct	Investigation Voluntary undertaking agreement, including remedial education and employer practice reports Costs

¹ The Investigation Committee may temporarily adjourn a matter when the registrant is no longer on the active practising 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.

² The Investigation Committee will close a conduct matter after the registrant has successfully completed all requirements set forth by the Investigation Committee.

³ The Investigation Committee may direct no further action be taken when, after an investigation, there is no evidence to support that professional standards were breached.

⁴ As the complaint was received at the end of 2023 the matter was brought to the Committee in 2024.

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.

Practice Guidance

In 2023, the CLPNM responded to 408 practice enquiries. The majority of the enquiries (80%) came from CLPNM registrants. The remainder came from LPN managers, staff educators, other healthcare professionals, and the public. The majority of practice enquiries were focused on the subject of Continuing Competence (53%), while the remainder mainly focused on the topics of LPN Scope of Practice and Competencies (17%) and Professional Standards (11%). The number of inquiries related to continuing competence can be attributed to the CLPNM's new Continuing Competence Program (CCP) which was launched in Spring of 2023. More information on the new CCP is included below.

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 2023, 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 articulates and supports practical nursing practice by developing resources that provide information about the scope of practice of the profession and promote the understanding and application of professional standards. The CLPNM published the following new and revised practice guidance documents in 2023:

- Practice Direction: Assignment and Delegation (Revised)
- Practice Direction: Fitness to Practice (Revised)
- Practice Direction: Continuing Competence Program (Revised)
- Instruction Guide: Continuing Competence Program (Revised)
- Practice Direction: Self-Employed Practice (Revised)
- Guidance Document: LPN Practice and Treatment of Sexually Transmitted and Blood-Borne Infections (New)
- Guidance Document: Making Decisions About Masks (New)
- Practice Direction: Communicating with Your Regulator (New)
- Guidance Document: Agency Nursing (Revised)
- Fact Sheet for Nursing Agencies (Revised)
- Guidance Document: Unregistered Practice in Ontario (New)

Continuing Competence Program

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, complete a self-assessment, and complete at least one learning plan each year. Annual participation in the CCP is mandatory for all Manitoba LPNs and is monitored through an annual audit process.

The CCP Audit that was carried out in 2023 was an audit of LPNs' 2022 CCP activities. For the first time, CCP submissions were entered into the CLPNM's online registration system. Audits were conducted through the system as well. A smaller number of registrants than normal were selected for the 2022 audit, in order to pilot the process in the online registration system. Although

102 registrants were randomly selected for audit in 2022, 87 registrants ultimately participated in the audit, following attrition during the 2023 registration renewal period.

CCP Audit Results	2023 (Audit of 2022 CCP)
Number of LPNs audited	87
Resigned mid-audit	0
Exempted mid-audit	0
Provisional registrations revoked for non-compliance	0
Failed to demonstrate competence	0
Number found to meet requirements by end of audit	87

In 2023, the CLPNM also implemented changes to the CCP, following a review carried out in 2021 and 2022. The new CCP includes three types of learning activities:

- Quality Improvement (QI) Learning Plans
- Annual Professional Learning (APL) Modules
- Quality Assurance (QA) Learning Plans

Quality Improvement (QI) Learning Plans are those that LPNs are accustomed to completing each year to expand their nursing competence and improve the quality of their practice over the course of their careers. As part of the new CCP, each year, LPNs conduct an annual self-assessment and complete a minimum of one self-directed QI learning plan focused on expanding their nursing competence.

The Annual Professional Learning (APL) Module is a mandatory learning module that LPNs will complete each year on a topic related to the legislation, practice, and standards of their profession. The topic is determined by the CLPNM and will vary from year to year. Beginning in 2023, all LPNs will complete the APL module each year, and it must be completed prior to the next registration renewal deadline in the fall. In 2023, the first APL module was on the topic of *The Regulated Health Professions Act*, including the reserved acts.

Quality Assurance (QA) Learning Plans are another new component of the CCP that were introduced in 2023. Each year, a small number of LPNs will be selected for a new quality assurance component of the CCP. The selection process for this category of the audit will be weighted towards LPNs who practise in circumstances associated with higher potential risk to clients. Some LPNs will also be randomly selected. Learning goals for this category of the CCP will be identified by the LPN after reviewing and reflecting on practice feedback from an employer or colleague.

Regulated Health Professions Act

Also in 2023, the CLPNM continued to work on the profession’s transition to *The Regulated Health Professions Act* (RHPA). The RHPA will eventually replace the legislation of each regulated health profession in Manitoba bringing all regulated health professions under one umbrella act. As part of the profession’s transition to the RHPA, government will provide authorization for members of the profession to perform specific healthcare activities referred to as “reserved acts”. The reserved acts are health care activities that present additional risk to the public and which, therefore, require explicit government authorization under the RHPA.

After submitting a formal proposal on reserved acts for the profession in late 2022, the CLPNM participated in a round of formal stakeholder consultations along with Manitoba Health representatives. The CLPNM's proposal, along with additional input from stakeholder organizations, will inform the government's decisions on which reserved acts to authorize for the practical nursing profession. At the end of 2023, decisions had not yet been finalized.

In 2023, the CLPNM began providing orientation on the RHPA and the reserved acts to its registrants through the first Annual Professional Learning Module, which was posted to the CLPNM website. The CLPNM also began preparing guidance documents specific to the reserved acts which will be shared with registrants and come into effect once the profession is under the RHPA. This work was ongoing at the end of 2023.

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

In 2023, the By-Laws of the CLPNM were amended. You can view the CLPNM By-Laws, and a summary of changes, on the CLPNM website at:

<https://www.clpnm.ca/about/by-laws/>

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Financial Statements
For the year ended December 31, 2023

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Financial Statements

For the year ended December 31, 2023

	Contents
Independent Auditor's Report	34
Financial Statements	
Statement of Financial Position	36
Statement of Operations	37
Statement of Changes in Net Assets	38
Statement of Cash Flows	39
Notes to Financial Statements	40



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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, 2023, 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, 2023, 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 8, 2024

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA Statement of Financial Position

As at December 31 **2023** **2022**

Assets

Current Assets

Cash and bank	\$ 2,708,659	\$ 2,029,122
Receivables	3,678	6,726
Prepays	12,030	48,712
	2,724,367	2,084,560

Investments (Note 3) 1,654,761 1,552,205

Capital and intangible assets (Note 4) 767,001 765,177

\$ 5,146,129 **\$ 4,401,942**

Liabilities and Net Assets

Current Liabilities

Payables and accruals (Note 5)	\$ 610,785	\$ 252,238
Deferred revenue	1,917,292	1,674,020
	2,528,077	1,926,258


Commitment (Note 6)

Net Assets

Invested in capital and intangible assets	767,001	765,177
Unrestricted	1,851,051	1,710,507
	2,618,052	2,475,684
	\$ 5,146,129	\$ 4,401,942

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	2023	2022
Revenue		
Registration fees	\$ 1,957,008	\$ 1,878,820
Program income	178,310	201,471
Administrative income	95,709	73,181
Investment revenue, net (Note 7)	164,856	(61,801)
Other	11,490	7,135
	<u>2,407,373</u>	<u>2,098,806</u>
Expenses		
Personnel	1,508,709	1,382,615
Administration	279,673	255,609
Program	125,313	114,233
Legal	54,249	51,441
Insurance	48,433	40,193
Interest and service charges	41,472	43,115
Repairs and maintenance	40,965	41,767
Board of Directors	34,523	37,669
Utilities	24,387	22,850
Committee	22,812	27,596
Property taxes	18,930	19,528
Equipment	4,958	6,315
	<u>2,204,424</u>	<u>2,042,931</u>
Excess of revenue over expenses before other items	<u>202,949</u>	<u>55,875</u>
Other Items		
Amortization of capital and intangible assets	59,284	59,143
Loss on disposal of capital assets	1,297	1,686
	<u>60,581</u>	<u>60,829</u>
Excess (deficiency) of revenue over expenses for the year	<u>\$ 142,368</u>	<u>\$ (4,954)</u>

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, 2023

	2023			2022
	Invested in Capital and Intangible Assets	Unrestricted	Total	Total
Net assets , beginning of year	\$ 765,177	\$ 1,710,507	\$ 2,475,684	\$ 2,480,638
Excess (deficiency) of revenue over expenses for the year	(60,581)	202,949	142,368	(4,954)
Interfund Transfers				
Capital and intangible assets acquired	63,155	(63,155)	-	-
Proceeds on disposal of capital assets	(750)	750	-	-
Net assets , end of year	\$ 767,001	\$ 1,851,051	\$ 2,618,052	\$ 2,475,684

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	2023	2022
Cash Flows from Operating Activities		
Excess (deficiency) of revenue over expenses for the year	\$ 142,368	\$ (4,954)
Adjustments for items not affecting cash		
Investment income reinvested	(58,478)	(39,193)
Unrealized loss (gain) on adjustment to fair value of investments	(44,078)	123,056
Amortization of capital assets	59,284	59,143
Loss on disposal of capital assets	1,297	1,686
	<u>100,393</u>	139,738
Changes in non-cash operating working capital balances		
Receivables	3,048	(3,099)
Prepays	36,682	(11,834)
Payables and accruals	358,547	(38,768)
Deferred revenue	243,272	30,230
	<u>741,942</u>	116,267
Cash Flows from Investing Activities		
Acquisition of capital and intangible assets	(63,155)	(34,967)
Proceeds on disposal of capital assets	750	-
	<u>(62,405)</u>	(34,967)
Cash Flows from Financing Activities		
	-	-
Net increase in cash and bank during the year	679,537	81,300
Cash and bank, beginning of year	2,029,122	1,947,822
Cash and bank, end of year	\$ 2,708,659	\$ 2,029,122

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, 2023

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, 2023

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:

	2023	2022
Cash	\$ 25,571	\$ 36,060
Canadian equity	1,137,598	179,159
Fixed income fund	207,957	1,068,808
International equity	170,839	86,479
U.S. equity	112,796	181,699
	\$ 1,654,761	\$ 1,552,205

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Notes to Financial Statements

For the year ended December 31, 2023

4. Capital and Intangible Assets

	2023			2022		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Land	\$ 135,455	\$ -	\$ 135,455	\$ 135,455	\$ -	\$ 135,455
Building	859,506	355,661	503,845	840,006	335,793	504,213
Computer equipment	129,690	79,025	50,665	101,314	63,011	38,303
Furniture	63,777	50,834	12,943	56,844	49,350	7,494
Intellectual property	7,000	6,878	122	7,000	5,396	1,604
Office equipment	337,688	305,687	32,001	337,449	300,690	36,759
Registration system	67,178	35,208	31,970	63,490	22,141	41,349
	\$ 1,600,294	\$ 833,293	\$ 767,001	\$ 1,541,558	\$ 776,381	\$ 765,177

5. Payables and Accruals

	2023	2022
Government remittances payable	\$ 111,048	\$ 99,231
Salaries and vacation payable	62,906	49,627
Trade payables and accrued liabilities	436,831	103,380
	\$ 610,785	\$ 252,238

6. Commitment

The College has a contractual obligation in respect of a lease for office equipment requiring payments totalling \$4,875 annually until January 2028.

7. Investment Revenue

Investment revenue for the year is comprised of the following:

	2023	2022
Unrealized gain (loss) on adjustment to fair value of investments	\$ 44,078	\$ (123,056)
Gain on disposition of investments	13,955	16,893
Interest and dividends	125,896	63,250
Investment management fees	(19,073)	(18,888)
	\$ 164,856	\$ (61,801)

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Notes to Financial Statements

For the year ended December 31, 2023

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, 2022 indicates a solvency deficiency. Contributions to the Plan made during the year by the College on behalf of its employees amounted to \$110,253 (\$100,744 in 2022) and are included as expenses in the statement of operations.

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 \$11,800 as at December 31, 2023 (\$9,900 as at December 31, 2022). Since the amount is insignificant, the estimate of pre-retirement liability has not been recorded in these financial statements at year end.

COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

Notes to Financial Statements

For the year ended December 31, 2023

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. Financial instruments that potentially subject the College to liquidity risk consist primarily of payables. The College maintains adequate levels of working capital to ensure its obligations can be met when they fall due by maintaining a portion of its investments in money market 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.

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.



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