# ANNUAL REPORT





## **MANDATE**

Regulation for safe, competent, and ethical nursing care.

# NURSING REGULATION IN THE INTEREST OF THE PUBLIC

NANB has adopted a three-pronged approach to self-regulation:

NANB strives to:

- Promote good practice that meets the standards for nursing practice and nursing education and is evidence informed.
- Provide support for prevention of nursing education and nursing practice that does not meet the standards through regulatory program review, consultation with the public and registered nurses, and provision of information and education.
- Intervene when nursing practice and/or nursing education do not meet the required standards for provision of safe, competent nursing services to the New Brunswick public.

NANB supports the profession by placing emphasis on promotion of best practice and education, with the goal of reducing the need for discipline interventions. While incidents of misconduct or incompetence are infrequent, given the number of nurses providing service to the public, they do occur.



## **ABOUT NANB**

The Nurses Association of New Brunswick has been the professional regulatory body for registered nurses and nurse practitioners in New Brunswick since 1916. The *Nurses Act* defines the responsibilities of NANB. The purpose of regulation is to protect the public by supporting nursing practices and education programs

which meet required standards, and to support the provision of safe, competent nursing care to patients/clients/communities. NANB assists registered nurses through consultation, information, education and collaboration with key stakeholders. NANB completes the work of nursing regulation in a number of ways:



ALTHOUGH NANB SETS THE STANDARDS FOR NURSING EDUCATION AND NURSING PRACTICE, IT IS REGISTERED NURSES WHO ENACT THE STANDARDS THROUGH DAILY DELIVERY OF SAFE, COMPETENT AND ETHICAL NURSING PRACTICE.

- Establishing required standards for nursing practice and nursing education;
- Setting entry to practice requirements for Canadian and internationally educated graduates and registered nurses;
- Reviewing nursing education programs regularly, to assure that the standards for nursing education are met;
- Maintaining requirements for registration to ensure nurses working in New Brunswick are competent to practice;
- Supporting internationally educated nurse candidates through the assessment and/or education process to enable nursing registration in New Brunswick; and
- Responding to complaints received from members, employers and the public. NANB committees, with member and public participants, complete the screening of complaints, fit to practice review and disciplinary processes.

# **ANNUAL REPORT**

# HIGHLIGHTS 2021

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# 2021: A YEAR IN REVIEW



#### **CNPE Exam Committee**

This committee reviews exam questions proposed for the NP entry to practice exam, helps in finalizing the exam, reviews the exam results, and participates in setting the exam cut score.

# Nurse Practitioner Regulation Framework Implementation Plan Project (NPR-FIPP)

This is a national multi-year project endorsed by the CCRNR to implement a national model for NP Regulation, regarding six basic elements: entry-level education, one national entry-level examination, common NP standards of practice, common principles for continuing competency, one NP registration category, common principles for re-entry into practice. The intent of the project is to achieve NP regulation consistency and standardization at an appropriate level in the public's interest, to advance labor mobility, and to enhance understanding of the NP role and practice.

As a member of the National Steering Committee for the Nurse Practitioner Regulation Framework Implementation Plan (NPR-FIPP) Project, NANB participated in regular meetings to oversee the planning, coordination and begin the work related to the implementation of the multi-faceted national initiative to implement a Model for NP Regulation in Canada.

For more information on the project activities for 2021, refer to: NPR-FIPP project webpage.

# Integrated Palliative Care Provider Model Working Group

This working group's mandate is to recommend a provider model for the delivery of palliative care in accordance with Pillar 3 of the New Brunswick Palliative Care Framework. This evidence-based model will guide the delivery of palliative care services across settings by nurse practitioners, family physicians, and palliative care physicians. The group will also advise on strategies for implementation and evaluation of the model.

# Social Assistance Reform: Task Force for Disability Support Services Review

The Task Force advises the Department of Social Development on issues related to reforming the disability support program to align with a shift in philosophy regarding social assistance reform. The intent is to explore opportunities for a singular service pathway and provide oversight to the development and submission of a proposal for a comprehensive disability support service model.

2021: A YEAR IN REVIEW

# NURSING PRACTICE & EDUCATION

# New Standards for Nursing Education and Program Review

The Nurses Association of New Brunswick (NANB) is legislated to establish and maintain standards for nursing education and to approve nursing education programs in New Brunswick. The purpose of program reviews is to promote the safe practice of nursing through a standardized nursing education review process and that programs prepare students to meet their respective NANB Entry-Level Competencies. Work to complete the revision of the Standards of Nursing Education concluded in 2021 with adoption of new <a href="Standards for Nursing Education and Program Review">Standards for Nursing Education and Program Review</a> by the NANB Board of Directors. NANB reviewed four Nursing Education Programs in 2021:

- UNB BN program
- UNB NP program
- UdeM NP program
- Oulton College Pre-program Review

#### **Working with Limited Resources**

In response to an increasing number of calls from nurses who were concerned about loosing their licence because of staffing challenges, NANB created the Working with Limited Resources toolkit. It provides guidance in maintaining a level of professional nursing practice when faced with difficult situations and has several resources to help inform nurses of their accountabilities when working with limited resources.

#### **Guideline for Self-employed Practice**

The 2021 Guideline for Self-employed Practice provides need to know information on liability protection, managing client records, advertising, and links to additional resources.

#### **Telenursing Tool Kit**

The pandemic has been a precursor to the expansion of virtual care. While improving access to care, telenursing brings changes to the delivery of nursing care, and requires additional considerations to ensure the provision of safe, competent, compassionate, and ethical care. As nurses are held to the same standards and accountabilities, NANB launched a new resource to support this evolving area of practice. The Telenursing toolkit includes the Practice Guideline on Telenursing Practice, a framework for establishing the appropriateness of telenursing, as well as resources to assist nurses in managing risks, and virtual care resources for the public.



## CONSULTATION WITH NURSES & PUBLIC MEMBERS

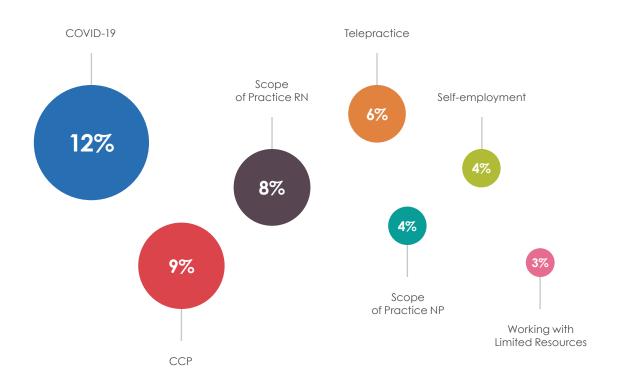


FIGURE 1 Top Consultation Topics 2021

# Nursing Consultation Services Report for 2021

NANB supports professional nursing practice by providing confidential consultation services to RNs, NPs, and the public. A consultation is an interaction to provide advice related to a nursing practice, it can occur in person, over the phone or via e-mail. Consultations are provided on a wide variety of topics. All consultations are collected in a database which allows us to capture, analyze and respond to emerging trends, and to provide consistent evidence-informed advice.

#### **Resources Available**

- COVID-19 Resources for RNs and NPs
- Continuing Competency Requirements
- Nursing Standards
- Scope of Practice Toolkit
- FAQs for RNs
- Guideline Telenursing Practice
- <u>Telepractice Toolkit</u>
- Nurse Practitioner
- <u>FAQs for NPs</u>
- <u>Guideline for Self-employed Practice</u>
- Practicing with Limited Resources: A Guide for RNs and NPs (joint with NBNU)
- Working with Limited Resources Toolkit

## **RESOURCES & PRESENTATIONS**

# Fact Sheet: NPs Prescribing Methadone (revised)

Methadone is a controlled substance used for opioid dependence treatment and analgesia. Pursuant to changes to the *Controlled Drugs and Substance Act* (CDSA), and the removal of the section 56(1) class exemption requirement for methadone in the Narcotic Control Regulations (NCR), NPs are authorized to prescribe this medication. Methadone prescribing is considered a post-entry level competency and as such NPs who engage in this practice are accountable to attain and maintain the necessary knowledge and skill to practice competently, safely, and ethically. More information can be found in NANB's <u>Fact Sheet: Nurse Practitioners Prescribing Methadone</u>.

### Fact Sheet: Medical Aesthetics (new)

Medical aesthetic services are the provision of specialized procedures for the purpose of cosmetic treatment. The Nurses Association of New Brunswick (NANB) considers these to be post-entry level procedures for registered nurses (RNs) and nurse practitioners (NPs), and as such additional education is required to attain and maintain the appropriate competencies. More information on the roles of RNs and NPs in medical aesthetics can be found in NANB's Fact Sheet: Medical Aesthetics.

#### Fact Sheet: Self-Regulation (new)

Nursing is a self-regulated profession in Canada. Regulation of a profession ensures practice is safe, competent, and ethical. Its purpose is to protect the public, and the activities associated with regulation are directed toward this goal. When a profession is self-regulated, it means that the government has granted that group the privilege and responsibility to regulate themselves. Self-regulation recognizes that the nursing profession is best qualified to determine the standards for nursing education and practice required to ensure the public receives safe, competent, and ethical care. NANB's Fact Sheet: Self-regulation provides additional details regarding the role of RNs, NPs, and NANB in self-regulation.

#### **New Resources**

Guideline: Duty to Report

TelePractice Toolkit

Working with Limited Resources Toolkit

Guidance for NPs Specific to Exemptions

COVID-19 Web Page

Fact Sheet: Mentoring

Fact Sheet: Complementary and Alternative Health Care

Fact Sheet: Medical Aesthetics

Fact Sheet: Self-Regulation

#### **Updated Resources**

Practice Guideline: Problematic Substance Use

Practice Guideline and FAQ: MAID

Practice Guideline: Resolving Professional Practice Issues

Practice Guideline: Self-employed

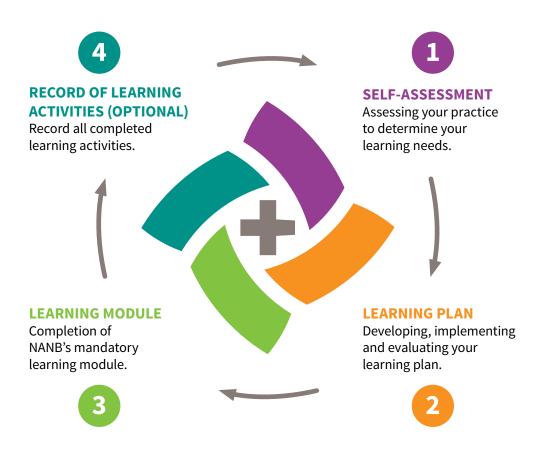
Fact Sheet: NPs Prescribing Methadone

#### **Presentations**

In response to a consultation or by specific request, NANB staff delivered eight presentations to 243 participants. Presentations can be requested through the NANB website. NANB offers presentations on the following topics:

- Intraprofessional collaboration
- Self- regulation and Standards of Practice
- Transition to practice
- NP Role and Responsibilities
- Self- regulation and Standards of Practice
- Professionalism, presence, and leadership

# **CONTINUING COMPETENCE PROGRAM (CCP)**



CONTINUING COMPETENCY PROGRAMS (CCP) ARE BASED ON THE PRINCIPLE THAT LIFELONG LEARNING IS ESSENTIAL TO CONTINUING COMPETENCE. NURSES IN EVERY PRACTICE SETTING DEMONSTRATE THEIR COMMITMENT TO CONTINUALLY IMPROVING THEIR NURSING PRACTICE BY SETTING AND ACHIEVING LEARNING GOALS. - COLLEGE OF NURSES OF ONTARIO

The CCP is important to NANB's mandate of public protection. The CCP is a regulatory requirement and serves to support nurses to determine their learning needs and examine their accountability as self-regulated professionals. The CCP focuses on promoting the maintenance and enhancement of RN and NP competencies while supporting professional development and patient safety.

CCP has four steps:

- self-assessment;
- learning plan;

- learning module; and
- record of learning activities.

The 2021 learning module was on the *Standards for Documentation*. NANB does not require proof that registrants have completed learning activities other than the mandatory learning modules, but encourages RNs and NPs to keep a record of other learning activities. Learning activities can be formal or informal and related or unrelated to the learning plan selected in the CCP.

## LEGISLATED AND STANDING COMMITTEES



#### **Nurse Practitioner Therapeutics Committee**

The Nurse Practitioner Therapeutics Committee (NPTC) is a legislated advisory committee of the Nurses Association of New Brunswick (NANB). The committee develops and reviews the Nurse Practitioner (NP) Schedules for Ordering, which include forms of energy, screening and diagnostic tests as well as drugs. The committee is composed of six members with equal representation from nursing, medicine and pharmacy, and reports to the NANB Board of Directors and, as required, to the New Brunswick Minister of Health.

The NPTC met on November 23, 2021. There were no requests received by the committee for changes to the Schedules for Ordering in 2021. The committee selected a new chairperson, pharmacist Christine Michaud. The committee also includes Mary Anne Hogan NP, Dawn Chony-LeBlanc NP, pharmacist Katrina Mulherin, Dr. Naomi White and Dr. Timothy Snell.

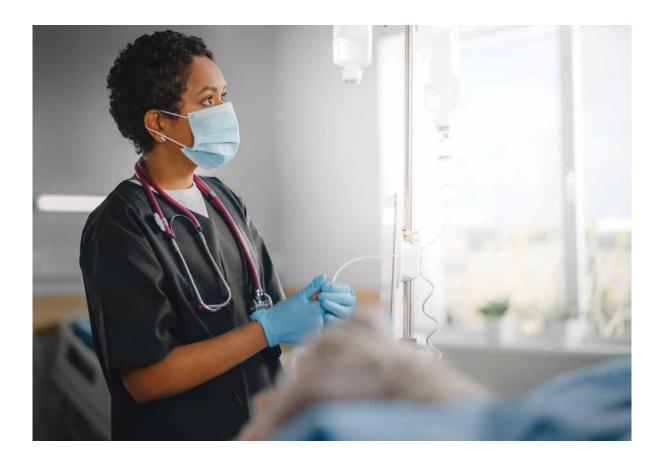
#### **Nursing Education Advisory Committee**

NANB supports public safety by approving all entry-to practice education programs. The purpose of the approval process is to ensure that baccalaureate, nurse practitioner and re-entry education programs meet the Standards for Nursing Education in New Brunswick and that students are being prepared to meet entry-level competencies. The Nursing Education Advisory Committee (NEAC) advises the NANB Board of Directors regarding the development and maintenance of nursing education standards, approving schools of nursing and establishing outcomes of nursing program reviews.

In 2021, the NEAC held three meetings. The business of these meetings included: approval of the University of New Brunswick (UNB) Baccalaureate in Nursing (BN) program, review of proposed modification of the University of Moncton (UdeM) BN program, UNB Nurse Practitioner (NP) program approval, UdeM NP program approval, and the Standards for Nursing Education in New Brunswick and Program Review. All approved programs can be found on the NANB website.

Committee members: Liette Andrée Landry (Chair), Ruth Amos, Nancy Doiron-Maillet, Sharon Hamilton, Lisa Keirstead-Johnson, Raelyn Lagacé, Bonnie Matchett, Lisa Snodgrass, and Glenn Whiteway.

# REGISTRATION TO PRACTICE



# Removing Barriers to Internationally Educated Nurse (IEN) Registration in New Brunswick

In 2021, The Nurses Association of New Brunswick (NANB) made changes to its educational requirements for internationally educated nurses (IENs). Under NANB's previous rules, IENs must have successfully completed, in an approved school of nursing in their country, a nursing program considered by NANB to be substantially equivalent to a nursing program offered by an approved school of nursing in New Brunswick. If their education was not deemed to be substantially equivalent, based on the report received by NANB from the National Nursing Assessment Service (NNAS), candidates were required to bridge the gaps in their education by completing a competency assessment and/

or a bridging program.

IENs applying for registration with NANB may now demonstrate that they meet NANB's educational requirements if they have successfully completed the NCLEX-RN exam on or after January 1, 2015. This avenue is available to IEN applicants regardless of the findings of their NNAS report.

These changes are in addition to changes made in 2020 to NANB's language proficiency requirements for IENs.

In 2020, NANB made changes to its language proficiency requirements for IENs. Under our previous rules, applicants had to demonstrate language proficiency in either English or French

# **MEMBERSHIP STATISTICS**

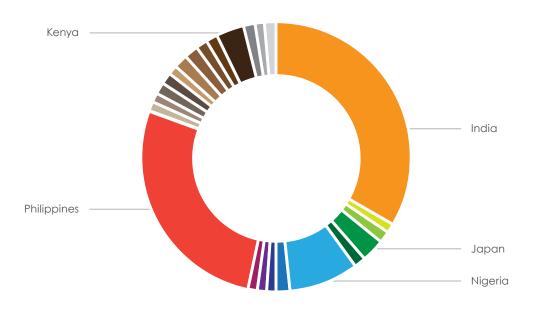
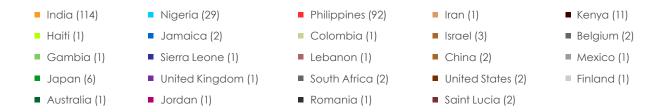


FIGURE 2 Internationally Educated Applicants



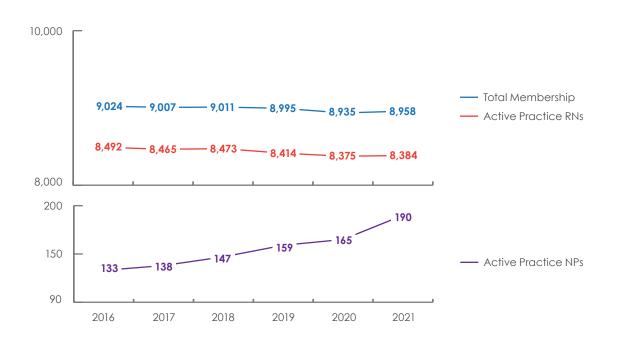
by achieving benchmark scores on an approved language proficiency test. Under the new rules, IENs applying for registration with NANB may prove language proficiency in one of the four following ways.

- by achieving benchmark scores on an approved language proficiency test;
- by holding current registration in another Canadian jurisdiction;
- by completing a nursing program in either English or French;

 by providing other evidence of language proficiency for review by the Registrar.

These changes have led to an encouraging increase of IENs applying for registration in New Brunswick and IEN applicants who have obtained registration (in 2021 n = 78). They are also indicative of NANB's continuous commitment to reducing barriers to IEN registration while continuing to regulate the nursing profession to ensure the provision of safe, competent, and ethical nursing care.

# **MEMBERSHIP STATISTICS**



**FIGURE 3** Active Practice RNs and NPs

 $Total\ Membership\ includes\ Active\ Practice\ RNs\ and\ NPs,\ Non-practicing\ members,\ and\ Life\ Members.$ 

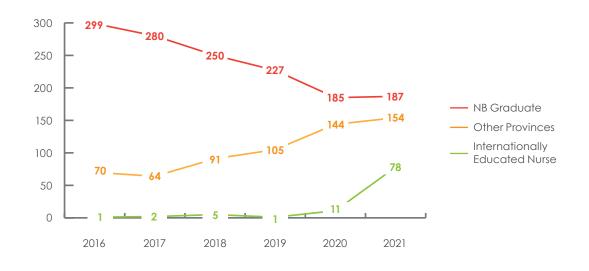
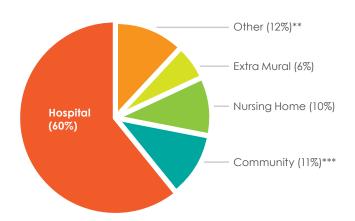


FIGURE 4 Number of New Registrants

# **MEMBERSHIP STATISTICS**

FIGURE 5 Age Distribution of Employed RNs & NPs







<sup>\*\*</sup>Other includes industry, educational institutions, self-employed, association, government, correctional facilities, addiction centres, armed forces. \*\*\*Community includes Public Health Service, Home Care Agencies, Physicians Offices, Health Services Centres, Mental Health Clinics and Community Health Centres.

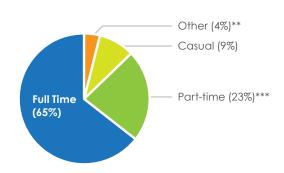


FIGURE 7 Distribution of Nurse Employment\*

- \*Totals may not sum to 100% due to rounding.
- \*\*Includes temporary, leave of absence, and unknown.
- \*\*\* Includes Part-time by choice (1587) and Part-time seeking Full-time (227).

# PROFESSIONAL CONDUCT REVIEW

THE NURSES ACT SETS OUT THE PROCESS FOR NANB TO MANAGE COMPLAINTS AGAINST NURSES AND NURSE PRACTITIONERS.

### **Complaints Committee**

The role of the Complaints Committee is to determine if a complaint warrants further consideration by either the Discipline Committee or the Review Committee (to improve clarity regarding the roles of the Committees, the Review Committee is now called the Fitness to Practice Committee). If the complaint warrants further consideration, the Complaints Committee refers the complaint on to the appropriate Committee. If a danger to the public could result from the nurse's continued registration, the Complaints Committee may suspend the nurse's registration

pending the outcome of the proceedings. If the complaint does not warrant further consideration, the Complaints Committee dismisses the complaint.

Members of the Complaints Committee during the December 1, 2020 to November 30, 2021 reporting year were: Denise Cyr-LaPlante (Chair), Robyn Kenney (Vice-Chair), Manon Robichaud, Renée Benoit-Valdron, Diana Dupont, Catherine Hamilton, Pamela Power, Jessica Webster, Fernande Chouinard, Brian Stewart, Gerald Pelletier, and Maurice Comeau.

Edouard Allain completed his term as a Complaints Committee member in 2021, and NANB thanks him for his service.

TABLE 1 Complaints Information from December 1, 2020 to November 30, 2021

New complaints received	57
Appeals received	2
Cases closed	31
Complaints Committee meetings	39
ACRP meetings (no hearing required)	9
Hearings	8
Registration suspended *	23
Conditions imposed (without suspension)	3
Complaints dismissed	17
Total active complaints (as of Nov 30/21)	92

<sup>\*</sup> suspended by Complaints Committee pending consideration by Discipline or FTP Committee, suspended after Alternate Complaint Resolution Proposal or hearing, or suspended by Registrar for violation of conditions

# Discipline and Review (Fitness to Practice) Committees

The Discipline Committee and the Review (Fitness to Practice) Committee both hear complaints referred by the Complaints Committee related to allegations such as professional misconduct, incompetence and dishonesty. When a complaint involves a nurse's capacity or fitness to safely practice nursing due to an ailment or condition, it is referred to and heard by the Review (Fitness to Practice) Committee.

Members of the Discipline Committee during the December 1, 2020 to November 30, 2021 reporting year were: Luc Drisdelle (Chair), Karen Ursel (Vice-Chair), Caroline Boudreau (Vice-Chair), Nancy Doiron-Maillet, Nathalie Godin, Janet Fogarty, Zeinabou Sow, Hélène Roy, Diane Beaulieu, Hanin Omar, Jennifer Fillmore, Cindy Vienneau, Ashley Forsythe, Claire Goldie, Jenny Toussaint, Christine Flanagan, Daniel Perron, Michael Horsman, Yves Godreau, Dorina St-Onge, and Camille Roy.

Members of the Fitness to Practice Committee during the December 1, 2020 to November 30, 2021 reporting year were: Nathalie Godin (Chair), Katherine Burkholder (Vice-Chair), Cindy Vienneau (Vice-Chair), Caroline Boudreau, Michelle Morin, Kate Scott, Hollie Muir, Nancy Doiron-Maillet, Heather Barton,

# COMPLAINTS, FITNESS TO PRACTICE, DISCIPLINE

Lisa Chapman, Debbie Lynch, Nicola Hamburg, Kristi Schriver, Maryse Collin, Adam Gagnon, Michele MacNeil, Barry Miller, Yves Godreau, Dorina St-Onge, and Camille Roy.

The following Discipline Committee and Fitness to Practice Committee members completed their terms in 2021, and NANB thanks them for their service: Lisa Lyn Roy, Thérèse Thompson, Louise Thibodeau, Hughette Frenette, Nancy Sirois-Walsh, Angel Lavallée, Dorothy Arsenault, Anna Buchanan, Chelsea Currie-Stokes, and Gerald Pelletier.

# What kinds of complaints does NANB receive?

The following is a snapshot of the allegations made in the active complaints as of November 30, 2021.

Note: Some of these complaints have since been dismissed or closed, and others are at various stages of the complaints process.

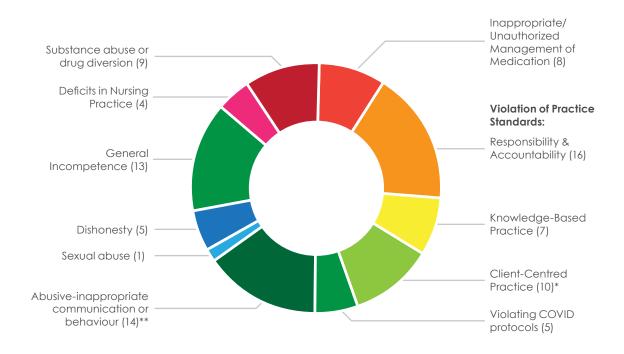


FIGURE 8 Nature of Complaints

\*Under the Standards of Practice for Registered Nurses, Client-Centred Practice includes upholding and protecting patients' privacy and confidentiality—see Notable Cases below. \*\*Complaints alleging abusive/inappropriate communication or behaviour include allegations of inappropriate comments made on social media—see Notable Cases below.

# COMPLAINTS, FITNESS TO PRACTICE, DISCIPLINE

#### **Notable Complaints Cases/Trends**

When people think of the kinds of complaints NANB manages, many think of allegations or instances of drug diversion. Although addiction and drug diversion are very significant issues, they make up only about 10% of NANB's total active case load at any given time.

#### **Privacy Breaches**

NANB has received complaints alleging significant intentional privacy breaches by registered nurses. Although these represent less than 5% of NANB's current case load, they are noteworthy because upholding and protecting privacy and confidentiality of personal health information is a cornerstone of the practice of nursing which applies to all nurses.

Two specific complaints involve significant numbers of unauthorized accesses over sustained periods of time (586 breaches over 16 months and 88 breaches over three months, respectively), demonstrating habitual practices by these nurses of inappropriately and intentionally accessing the health records of friends, colleagues, and patients. The nurses involved in these two complaints were suspended by the Complaints Committee pending further review by the Discipline Committee. A hearing has taken place with respect to one of these complaints and the Discipline Committee's decision will be available on NANB's website when it is finalized: nanb.nb.ca/complaints/discipline.

Because personal health information is so accessible to nurses (for valid and essential reasons), the actual instance of

privacy breaches and unauthorized access to information is likely more common than is reflected in the complaints submitted to NANB. While unfortunate, complaints such as these serve as important reminders that the privacy and confidentiality of health information must be respected.

#### Social Media

As of November 30, 2021, approximately 35% of the complaints alleging abusive or inappropriate communication or behaviour by a nurse involved allegations of inappropriate comments made on social media.

One such complaint involves a graduate nurse who posted many inappropriate, profane, and sometimes vulgar comments on Twitter about her patients, colleagues, and workplace. Although she did not mention any patients or colleagues by name in her tweets, her employer deemed that some of her tweets violated its confidentiality policy. Because of this graduate nurse's admitted privacy breaches, her admitted disrespectful comments towards patients, and the potential impact of her conduct on patients and the public, her temporary registration was suspended by the Complaints Committee pending further review by the Discipline Committee.

Graduate nurses, registered nurses, and nurse practitioners must always remember to exercise professional judgment when posting remarks online, especially if they relate to patients, colleagues, the workplace, or the practice of nursing. Complaints like this one also serve as a reminder that social media accounts are not as "private" as some people tend to assume.

### **CORE SERVICES**

THE BUSINESS YEAR FOR NANB BEGINS ON DECEMBER 1 AND ENDS ON NOVEMBER 30. THUS, THE BEGINNING AND END COINCIDE WITH REVENUE AND EXPENSE STREAMS ASSOCIATED WITH THE ANNUAL REGISTRATION PERIOD.



#### INDEPENDENT AUDITOR'S REPORT

#### To the Directors of NURSES ASSOCIATION OF NEW BRUNSWICK

#### Opinion

We have audited the financial statements of NURSES ASSOCIATION OF NEW BRUNSWICK (the Association), which comprise the statement of financial position as at November 30, 2021, and the statements of changes in fund balances, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at November 30, 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 Association 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 the 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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. 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 Association'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 uncertainly exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainly 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 Association 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.

> Daye Kelly & Associates CHARTERED PROFESSIONAL ACCOUNTANTS

Fredericton, New Brunswick February 25, 2022



#### Statement of Financial Position

November 30					2021	2020
	General	Employee Benef				
	Fund	Fund	Fund	Fund		
ASSETS						
CURRENT						
Cash (Note 3)	\$5,526,205	5 \$ 56,637	\$ 348,025	\$ 317,520	\$6,248,387	\$4,073,418
Short-term investments (Note 4)	700,000	54,140	395,218	782,085		1,291,440
Accounts receivable (Note 5)	1,265		-	-	1,265	7,916
Accrued interest receivable	461		1,604	13,640	18,583	8,799
Due from Employee Benefit Fund	78,115		-	-	-	-
Prepaid expenses	71,909				71,909	62,090
LONG-TERM	6,377,955	113,655	744,847	1,113,245	8,271,587	5,443,663
Accrued interest receivable	_		12,436	1,492	13,928	20 600
Investments (Note 4)		-	814,434	173,397	987,831	28,609 2,777,080
,			014,454	175,557	307,031	2,777,000
PROPERTY AND EQUIPMENT (Note 6)	2,138,908	<u> </u>			2,138,908	2,227,379
	\$8,516,863	3 \$ 113,655	\$1,571,717	\$1,288,134	\$ 11,412,254	\$10,476,731
LIABILITIES						
CURRENT						
Accounts payable and accruals (Note 7)	\$ 412,225	5 \$ -	S -	\$ -	\$ 412,225	\$ 374,261
Unearned revenue (Note 8)	4,045,915		Ψ -	Ψ -	4,045,915	3,873,157
Due to General Fund	-	78,115	-	-	-,040,010	-
	4,458,140		-		4,458,140	4,247,418
Accrued employee retirement benefits obligation	-	35,540	-		35,540	26,564
	4,458,140				4,493,680	4,273,982
FUND BALANCES						.,,
Internally restricted	-	-	1,571,717	1,288,134	2,859,851	2,807,336
Invested in capital assets	2,138,908		-	-	2,138,908	2,227,379
Unrestricted	1,919,815				<u>1,919,815</u>	1,168,034
	4,058,723		1,571,717	1,288,134	<u>6,918,574</u>	6,202,749
	\$8,516,863	3 \$ 113,655	\$1,571,717	\$1,288,134	\$11,412,254	\$10,476,731

COMMITMENTS (Note 9) CONTINGENCY (Note 10)

APPROVED BY THE BOARD

Director

Director July Wew



## Statement of Changes in Fund Balances

For the Year Ended November 30					
	General Fund	Employee Benefit Fund	Contingency Fund	Capital Fund	Total
FUND BALANCES - DECEMBER 1, 2019	\$ 2,972,122	\$ -	\$1,497,941	\$ 867,879	\$5,337,942
EXCESS OF REVENUE OVER EXPENDITURES	765,814	37,477	40,296	21,220	864,807
INTERFUND TRANSFERS (Note 11)	(342,523)	(37,477)		_380,000	
FUND BALANCES - NOVEMBER 30, 2020	3,395,413		1,538,237	1,269,099	6,202,749
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	670,221	(6,911)	33,480	19,035	715,825
INTERFUND TRANSFERS (Note 11)	(6,911)	6,911			
FUND BALANCES - NOVEMBER 30, 2021	\$4,058,723	\$ -	\$1,571,717	\$1,288,134	\$6,918,574



# **Statement of Operations**

For the Year Ended November 30						2021	2020
		Employe					
	General	Benefit	Conting	ency	Capital		
	Fund	Fund	Fund	d	Fund		
REVENUE							
Membership fees	\$3,742,182	\$ -	\$ -	\$		\$3,742,182	\$3,618,524
CNA fees and exams	533,580	-	Ψ -	Ψ		533,580	532,816
Advertising and publication	472	-				472	6.590
Investment income	16,186	2.0	65 33.4	80	19,035	70.766	110,128
Rental income (Note 12)	49,539	-,0	-	00	-	49,539	54,008
Other income	7,137	-				7,137	14,851
Government funding	-	-				-,	143,775
Sponsorship	63,969	-				63,969	51,476
	4,413,065	2,0	65 33,4	80	19,035	4,467,645	4,532,168
EXPENDITURES							
Employee wages and benefits	1,850,005	8.9	76 -		E.	1,858,981	1,709,110
CNA, CNPS and CRNE fees	973,107	-	-		-	973,107	908.038
Annual meeting	1,277	-	-		1-	1,277	20,497
Awards	44,374	-				44,374	13,000
Committees, project and other activities	9,580	-	-		-	9,580	103,450
Liaison - membership/counterparts/stakeholders/corporate	2,629	1-	-		1-	2,629	5,362
Information systems	105,930		-		100	105,930	128,131
Communications and public relations	91,879	-	-		19	91,879	131,779
Bank charges	103,396	14	-		-	103,396	90,210
NANB board and executive	60,778	15	-		1-	60,778	100,434
Office expenses	81,711	-	-		in .	81,711	93,128
Personnel development	8,718	1-	-		-	8,718	11,439
Premise expenses	146,448	1-	-		14	146,448	175,730
Professional expenses	157,021	100	-		100	157,021	70,612
Amortization	105,991					105,991	106,441
	3,742,844	8,9	<u> </u>		-	3,751,820	3,667,361
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	\$ 670,221	\$ (6.9	11) \$ 33,4	80 \$	19,035	\$ 715,825	\$ 864,807



## Statement of Cash Flow

					tatomont or	Ousil I low
For the Year Ended November 30					2021	2020
	General Fund	Employee Benefit Fund	Contingency Fund	y Capital Fund		
OPERATING ACTIVITIES Cash received from members Cash paid to suppliers and employees	\$ 4,576,288 (3,608,704) 967,584	\$ - - -	\$ -	\$ - 	\$ 4,576,288 (3,608,704) 967,584	\$ 4,261,963 (3,842,006) 419,957
FINANCING ACTIVITIES Government assistance						_147,487
INVESTING ACTIVITIES Proceeds on disposal of investments Purchase of investments Investment income Purchase of capital assets	500,000 - 18,687 	54,140 - 2,488 - 56,628	437,300 (142,194) 36,965  332,071	300,000 - 17,519 - 317,519	1,291,440 (142,194) 75,659 (17,520) 1,207,385	1,062,954 (1,764,993) 97,455 (143,407) (747,991)
CHANGE IN CASH	1,468,751	56,628	332,071	317,519	2,174,969	(180,547)
CASH - BEGINNING OF YEAR	4,057,454	9	15,954	1	4,073,418	4,253,965
CASH - END OF YEAR	\$ 5,526,205	\$ 56,637	\$ 348,025	\$ 317,520	\$6,248,387	\$4,073,418



#### November 30, 2021

The Nurses Association of New Brunswick was incorporated under "An Act Respecting the Nurses Association of New Brunswick" in the Province of New Brunswick on November 20, 1984.

The Association is a self-governing body established to advance and maintain the standard of nursing in the Province of New Brunswick, for governing and regulating those offering nursing care, and for providing for the welfare of members of the public and the profession.

The Association is registered as a non-profit organization under the Income Tax Act, and as such is exempt from income taxes.

#### 1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Outlined below are those policies considered particularly significant.

#### **Fund Accounting**

The Association uses fund accounting in its financial statements.

The fund basis of accounting provides for a separate self-balancing group of accounts to enable separate accountability for assets that are to be used for certain designated purposes. Interfund transactions and balances are presented on the statements of financial position and changes in fund balances for each fund and eliminated in the totals column. The funds established are as follows:

#### General Fund

Unrestricted revenues and expenses relating to administration and program activities are reported in the General Fund. Registration fees collected during renewal are shown as revenue in the fund and used to support operations throughout the year based on the approval of the annual budget.

#### Employee Benefit Fund

The Employee Benefit Fund was created to set aside retirement allowance funds for staff who meet the personnel policy requirements of retirement.

#### Contingency Fund

The Contingency Fund was originally called the Discipline Fund and was established to support large complaints and discipline cases that may occur.

#### Capital Fund

The Capital Fund was established to fund large capital expenditures that may be required to maintain the Association's building in the future. The Association may budget an annual transfer from the General Fund in order to build the Capital Fund to a level expected to meet future needs.

#### Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and balances with banks.



#### November 30, 2021

#### 1. SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Property, Equipment and Amortization

Property and equipment are recorded at cost. Amortization is recorded annually at rates calculated to write-off the assets over their estimated useful lives as follows:

Building	-	2.5	%	declining balance
Pavement and fencing	-	5.0	%	declining balance
Office furniture and equipment	-	6.67	%	declining balance
Computer and photocopy equipment	-	33.3	%	declining balance

#### Revenue Recognition

The Association follows the restricted fund method of accounting for contributions. Restricted contributions for which a corresponding restricted fund exists are recognized as revenue in the current period. Externally restricted contributions for which no corresponding fund exists are recorded in the General Fund, and recognized as revenue in the period in which the restrictions are met.

Rental income is recorded as earned. Investment income is recognized on an accrual basis, as it is earned.

#### Leases

Leases are classified as either capital or operating leases. At the time the association enters into a capital lease, an asset is recorded with its related long-term obligation to reflect the acquisition and financing. Rental payments under operating leases are expensed as incurred.

#### Measurement Uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

### Financial Instruments

The Association initially measures its financial assets and liabilities at fair value.

The Association subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments that are quoted in an active market, which are measured at fair value. Changes in fair value of these financial instruments are recognized in net income in the period incurred.



#### November 30, 2021

#### 2. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of November 30, 2021.

#### Market Risk

The Association is exposed to market risk on its investments. Market risk is the risk that the fair value of the investments will fluctuate as a result of changes in market prices. Market risk includes interest rate risk.

#### Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows on short-term investments could fluctuate because of changes in market interest rates. Approximately 55% (2020 - 58%) of the Association's investment portfolio is invested in fixed rate financial instruments which exposes the Association to a fair value risk.

#### Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association meets its liquidity requirements by preparing and monitoring forecasts of cash flows from operations, anticipating investing and financing activities and holding assets that can be readily converted into cash.

#### CASH

	General Fund	Employee Benefit Fund	Contingency Fund	Capital Fund	2021	2020
Operating Cash Investment Cash Investments	\$3,871,352 4,980 <u>1,649,873</u>	\$ - 	\$ - <u>348,025</u>	\$ - - 317,520	\$3,871,352 4,980 <u>2,372,055</u>	\$1,081,289 15 2,992,114
	\$5,526,205	\$ 56,637	\$348,025	\$317,520	\$6,248,387	\$4,073,418

#### 4. SHORT-TERM AND LONG-TERM INVESTMENTS

The short-term and long-term investments are comprised of guaranteed investment certificates, recorded at fair value. Short-term investments are due within a year whereas long-term investments are due beyond one year.



## November 30, 2021

#### 5. ACCOUNTS RECEIVABLE

	 <b>2021</b> 202		2020
Accounts receivable Other receivable	1,265	\$_	3,571 4,345
	\$ 1,265	\$	7,916

All receivables are for the General Fund.

## 6. PROPERTY AND EQUIPMENT

	Cost		ccumulated mortization		Net Value 2021
\$	301,893	\$	-	\$	301,893
3	3,093,648	1	,473,226	1	,620,422
	135,930		29,025		106,905
	307,740		202,090		105,650
_	127,598	-	123,560	_	4,038
\$3	3,966,809	\$1	,827,901	\$2	2,138,908

Land
Land
Building
Pavement and fencing
Office furniture and equipment
Computer and photocopy equipment

Cost		Accumulated Amortization			Net Value 2020	
\$ 301,	893	\$	-	\$	301,893	
3,077,	658	1	,395,884	1	,681,774	
135,	930		22,229		113,701	
307,	740		186,998		120,742	
126,		8	116,799	_	9,269	
\$3,949,	289	\$1	,721,910	\$2	,227,379	

#### 7. ACCOUNTS PAYABLE AND ACCRUALS

Trade payables and accruals HST payable Employee-related payables	\$ 84,184 326,732 	\$ 64,330 308,983 <u>948</u>
	\$412,225	\$374,261

All payables and accruals are for the General Fund.



2021

2020

November 30, 2021

#### 8. UNEARNED REVENUE

Unearned revenue consists of membership fees collected for the next fiscal year.

#### 9. COMMITMENTS

The Association has entered into the following agreements:

- Property management agreement with Considerate Property Management, which expired August 2021 but payments have continued
- Lease of a printer from Xerox, which is due to expire February 2024
- Elevator service agreement with OTIS, which is due to expire January 2025
- Lease of a postage machine from Quadient, which is due to expire February 2025
- Brunnet IT Solutions agreement, with no termination date
- Controls & Equipment (Building HVAC & Automation Services agreement), with no termination date
- National Alarm Systems Fredericton Ltd, which is due to expire June 2022
- Softworks Group Inc (Alinity Software Implementation Agreement), which is due to expire December 2023

Yearly minimum payments are, including HST, are expected to be:

2022	\$ 376,617
2023	89,755
2024	43,332
2025	28,189
2026	26,518

#### 10. CONTINGENCY

On May 28, 2018, La Société de l'Acadie du Nouveau-Brunswick Inc. & Le Fédération des Étudiantes et Étudiantes du Centre Universitaire de Moncton incorporée filed a claim against the Nurses Association of New Brunswick seeking declaratory relief that the entry to practice exam violates language rights of Francophone candidates. There have been no financial amounts or damages claimed and an estimate cannot be made at this time of any potential future financial impact. A preliminary motion to dismiss the claim was granted by the Court of Queen's Bench. The Claimants have appealed and the appeal is currently pending. The Association does not foresee any material impact on the organization.

#### 11. INTERFUND TRANSFERS

The purpose of the interfund transfers is to cover expenses of the applicable funds. There are no terms or conditions to these transfers.



November 30, 2021

#### 12. RENTAL INCOME

The Association leased 2,777 square feet of space to a third party organization. The tenant moved out in October of 2021 and no new tenant has since occupied the space. The Association plans to keep the space vacant until further discussions and decisions are finalized.

#### 13. COVID-19 PANDEMIC

In March 2020, a worldwide pandemic was declared by the World Health Organization. This pandemic has resulted in a widespread health crisis that has affected the economies and financial markets around the world resulting in an economic downturn. The Association is continually monitoring the potential impact on its operations and, to the date of the authorization of these financial statements, the pandemic has had no significant impact on the Association's operations other than the inability to hold in person meetings and conferences.

The full extent of the impact on the Association's future financial results is uncertain, given the length and severity of these developments and cannot be reliably estimated.

#### 14. COMPARATIVE FIGURES

Prior year figures have been reclassified where applicable to conform to current presentation.



# COMMUNICATIONS AND ENGAGEMENT



# National Nursing Week 2021 (NNW) May 10–16

#### #WeAnswerTheCall

**FREE REGISTRATION FOR 2022**—During National Nursing Week, NANB randomly selected 21 members from the provincial nursing database to receive free registration for 2022 to pay tribute to NB nurses working through the COVID-19 pandemic:

•	Annick H.	۰	Josée H.	•	Shelly B.
۰	Bradley H.	•	Karen T.	0	Shelly P.
۰	Carol N.	•	Latifa S.	0	Sherry L.
۰	Chanelle P.	•	Lisa P.	0	Sophie L.
۰	Cheryl M.	•	Louise M.	0	Tanya B.
۰	Dominique C.	•	Melissa Mc.	0	Wendy H
	III F		Melodie D		Wendy R

#### 2021 Holiday Campaign

In lieu of a 2021 holiday campaign with advertisements and Christmas cards, the Board of Directors and Staff wanted to support efforts by the province's Nursing Resource Strategy and donated \$7,500 to the New Brunswick Multicultural Council. Funds will be directed to internationally educated nurses and their efforts to become licensed to practice nursing in New Brunswick.

## 2021 NANB Election

An online voting process using Survey Methods was used to conduct the 2021 Election.

#### **President-Elect**

Contested

- Virgil Guitard
- Chantal Saumure
- Nathan Wickett

#### Region 5 (Campbellton and Restigouche)

Acclaimed

Sylvie Bernard

#### Region 7 (Miramichi)

Acclaimed

Debbie Walls

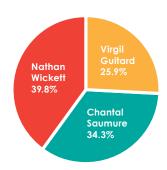


FIGURE 9
President-Elect Election Results

# COMMUNICATIONS AND ENGAGEMENT



Alisha Keough (Award of Merit: Education)



Angel Lavalee (Award of Merit: Administration)



Jessica Siegfriedt: (Entry-Level Nurse Achievement Award)



Joan Kingston (Life Membership)



Kelly Scott-Storey (Award of Merit: Research)



Marie-Paule Desrosiers (Award of Merit: Nursing Practice)

## **Virtual Awards Reception**

On November 17, NANB hosted a Virtual Award Reception to celebrate nursing leadership by recognizing the recipients for their contributions to the nursing profession in New Brunswick.

#### **New Website**

NANB issued an Request for Information (RFI) to begin working on a new regulatory focused website. This new and improved website will offer new navigation and functionality along with visual presentation and introduction of a college model emphasizing NANB's mandate of regulating in the public's interest. Watch for this exciting new project to be launched in 2022.

#### **Annual General Meeting**

To adhere with Worksafe NB and public health guidelines, on May 11, NANB hosted its' second virtual AGM that highlighted

the 2020 Annual Report and Auditor's Report. One hundred and thirty members participated in the virtual event.

Six nursing students from UNB and UdeM were recognized at the meeting for receiving the NANB's President Award. Congratulations to:

- Kaley Watters, UNB Saint John
- Hayley Steele, UNB Fredericton
- Claudia Fillion, UNB Moncton
- Amélie Cormier, UdeM Moncton
- Sandy Albert, UdeM, Edmundston
- Raphaël Chamberlain, UdeM Shippagan

## PRESIDENT'S MESSAGE



ell, here we are again, transitioning to "living with COVID-19". These unprecedented times are certainly unlike anything we have experienced in modern times, and we hope not to experience another pandemic for many more generations to come.

COVID-19 has significantly impacted our lives and work environments over the past two years. We have seen changes in the way we live and interact with those around us. We have also seen significant changes in our profession. We are caring for people differently now; many would say this is not a change that any nurse (ever) asked for, or one that provides nurses professional or personal satisfaction. Regardless, we have a lot of work ahead of us to rebuild our chosen profession once again. The workplace shortages, the emotional and ethical stress and the outright fear of workplace exposures has certainly been visible on each of our faces everyday. Nurses have a very important role to play as we continue to be challenged to think differently about what the nursing profession (that's us!) can and should be doing, moving forward.

As the nursing regulator, NANB offers support in a variety of ways through our mandate to regulate for safe, competent and ethical nursing care. While the work of NANB is very different from that of the frontline nurses, the work of NANB is important as it supports the integrity of our profession. Through this work, there have been many changes that have supported the integration of Internationally Educated Nurses (IENs) into our professional landscape. These nurses are imperative to provide the care that our public requires and deserves. We welcome the

IENs and thank them for their contributions. The NANB Board and staff are also working diligently toward a single mandate model where registrants would have access to a regulatory body that is different from the body that will fill the professional advocacy role. This change will provide several benefits to the membership including; the introduction of a new *Nurses Act*, dedicated attention to the enhancement of the nursing workforce and ongoing work with many partners to realize increased access to nursing education. NANB recognizes and values the role of professional advocacy and on that front, is committed to collaborate with nurses who will carry the association role into the future. We are certainly encouraged by this very important work and partnerships we are building with nursing leaders in our province.

Lastly, we at NANB want to take this opportunity to thank every one of you for the exhaustive and unending work that you have done and continue to do each day on the frontlines. Maintaining the true work our profession would not be possible except through your dedication and devotion to your practice and to your patients/residents/clients. I continue to be amazed by your resilience and sheer determination. NANB Board of Directors acknowledges that many of your experiences have not been easy or what you imagined when you made the decision to enter the nursing profession. Despite this two-year marathon, I remain professionally and eternally thankful as a nurse. NANB continues to support you through our three pillars of prevention, promotion and intervention.

Positive thoughts for a better 2022 and beyond!

Julie Weir, *President* president@nanb.nb.ca

# **BOARD OF DIRECTORS 2020-21**

#### **President & President-Elect**

- Julie Weir, RN, President
- Nathan Wickett, RN, President-Elect

#### **Public Directors**

- Pauline Banville-Pérusse
- Anne Caverhill
- Claude Savoie

#### **Region Directors**

- Julie Boudreau, RN, Region 1
- Rosanne Thorne, RN, Region 2
- Holli LeBlanc, NP, Region 3
- Vicky Doiron, RN, Region 4
- Sylvie Bernard, RN, Region 5
- Christian Rousselle, RN, Region 6
- Debbie Walls, RN, Region 7



#### **Executive Office**

- Laurie Janes, Executive Director
- Sarah O'Leary, Executive Associate

## **Registration**

- Colin Leahy, Registrar
- Meghan Stevens, Registration Support: Team Lead
- Ben Anderson, Registration Support
- Mireille St-Laurent, Registration Support

## **Complaints**

- Melissa Everett Withers, General Counsel
- Julie Poitras, Legal Counsel
- Catherine Clockedile, Paralegal
- Marianne Brown, Senior Legal Assistant

#### **Practice and Education**

- Kate Sheppard, Senior Advisor Practice and Education
- Sylvette Guitard, Nurse Consultant
- Joanne LeBlanc-Chiasson, Nurse Consultant
- Krista Cormier, Nurse Consultant
- Angela Wickett, Nurse Consultant
- Julie Martin, Administrative Assistant

## **Finance Support**

- Stacey Vail, Accounts
- Jill Corrie, Bookeeper
- Lois Noble, Payroll Administration

#### **Communications**

- Jennifer Whitehead, Communications Officer
- Stephanie Tobias, Communications Support

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