2022 ANNUAL REPORT **NANB**

REGULATION FOR SAFE, COMPETENT, AND ETHICAL NURSING CARE

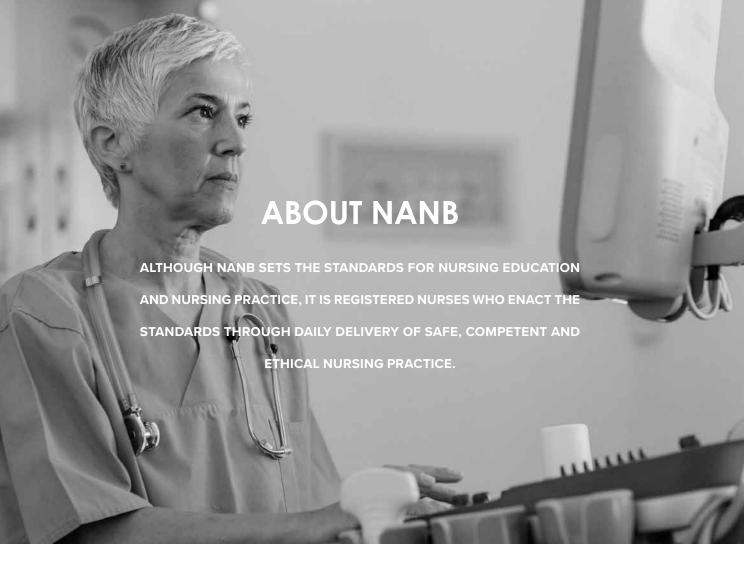
PUBLIC PROTECTION

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.

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.





The NANB 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:

- 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.

YEAR IN REVIEW 2022

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NURSING PRACTICE & EDUCATION

CNPE Exam Committee

This committee reviews exam questions proposed for the NP entry to practice exam, helps in finalizing the exam, participates in setting the exam cut score, and reviews the exam results. This work was completed over a three-day period in 2022.

Nurse Practitioner Regulation Framework Implementation Plan Project (NPR FIPP)

The purpose of the CCRNR multi-year project is to implement a national NP Regulation model to achieve regulatory consistency, advance labor mobility, and enhance understanding of the NP role. The project addresses six elements of NP Regulation: entry-level education programs, entry to practice exam, registration and renewal, re-entry, standards of practice, and continuing competency. The NP Entry-level competencies (ELCs) were revised in 2022 to allow to move to graduate-level education programs based on core NP ELCs that are role-based and exhibit the advanced role of the NP. For project activities refer to updates no.4 to 8.

Earn as You Learn: A Nursing Education Continuum Model

Throughout 2022, NANB participated as a key stakeholder in the proof-of-concept development of a workplace-based, wage-supported nursing education continuum from personal support worker (PSW), to licensed practical nurse (LPN), and finally registered nurse (RN). The pathway would require participants to work in the healthcare system on a part-time basis, always within an appropriate scope of practice and meeting all employment requirements and standards. The goal for 2023 is that two pilot programs launch one within each Health Authority.

Amendments to the Standards of Practice for the Practice of Primary Health Care Nurse Practitioners

In response to changes in health care system NANB made amendments to the *Standards of Practice for Primary Health Care Nurse Practitioners*. Changes included moved away from formulary-based prescribing and referring NPs the Health Canada Product Database, adding the existing restriction in NANB Rule 1.34 to

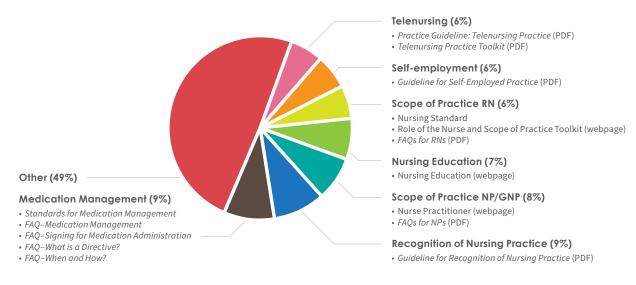


Figure 1: Top Consultation Topics 2022

NANB nurse consultants provide confidential consultations to nurses, employers, health care providers, and the public to support safe, competent, and ethical nursing practice. Consultations are provided on a wide variety of topics and are captured in a database to allow NANB to analyze to ensure we have adequate resources and are responding to emerging trends.

Graduate Nurse Practitioner practice, and providing clarification to support initial treatment plan initiation pending radiology interpretation of medical imaging tests.

Revision of the Jurisprudence Module

Completion of the jurisprudence module is mandatory for initial registration with NANB. It aims to develop an awareness and understanding of key legislation and the regulatory framework that govern nursing practice in NB. Comprehension and application of nursing jurisprudence is part of nurses' accountably towards safe, competent, and ethical nursing practice and professional conduct. The module has been revised to include a <u>Jurisprudence Study Guide</u> to prepare applicants for the testing component, and serve as a resource for practicing nurses, employers, stakeholders, and other health care professionals.

New Practice Guideline: The Nursing Care Plan

The Nursing Care Plan (NCP) promotes evidence-based nursing practice, guides nursing care to achieve client centered health outcomes and contributes to quality and consistency in client care. This guideline provides direction and outlines the roles and responsibilities of nurses in the application of the NCP.

New Guideline for Recognition of Nursing Practice

Nurses take on a variety of roles and activities; nurses engage in non-clinical roles, emerging field of nursing practice, and in self-employment. As a result, it is difficult to identify all the roles and responsibilities that fall within the definition of active nursing practice. This guideline provides information on why nurses need to have their proposed practice assessed and the assessment process.

New Working with Limited Resources Toolkit

NANB receives calls from time to time from nurses who find it challenging to meet their professional responsibilities in provid-

ing safe, competent, compassionate, and ethical care and are concerned about loosing their licence because of staffing challenges. This toolkit provides resources to guide nurses regarding their accountabilities when working short staffed, working overtime, or floating to an unfamiliar unit.

New Cultural Safety Resource Web Tab

NANB believes that cultural safety is central to providing safe, ethical, and competent nursing care. Educational resources have been published to support nurses in reflecting on and actively creating a plan for professional development related to the creation of culturally safe practice environments.

Revised Practice Guideline: Beyond Entry-Level Competencies

The entry-level registered nurse (RN) or nurse practitioner (NP) is a beginning practitioner that is prepared as a generalist to practice safely, competently, compassionately, and ethically. Through a combination of formal education, experiential learning, and mentoring, they have acquired the nursing knowledge, skill and judgement expected of entry-level nurses. However, because of ongoing advances in research and technology and changes in health care delivery systems, the practice of nursing continually evolves to respond to clients' care needs. This dynamic nature of nursing practice requires that nurses provide care and acquire knowledge and skills beyond entry level. The *Practice Guideline: Beyond Entry-Level Competencies* outlines a collaborative decision-making framework for RNs, NPs and employers to use when evaluating requests to introduce a new competency into nursing practice.

Revised Medical Assistance in Dying

Medical Assistance in Dying (MAID) is continually evolving in Canada and NANB stays abreast of changes and make the necessary updates that are reflected in the <u>Practice Guideline for Registered Nurses and Nurse Practitioners: Medical Assistance in Dying.</u>

Resources and Presentations

New Resources in 2022

- Practice Guideline: Beyond Entry-Level Competencies
- Guideline for Recognition of Nursing Practice
- Working with Limited Resources Toolkit
- Practice Guideline: The Nursing Care Plan

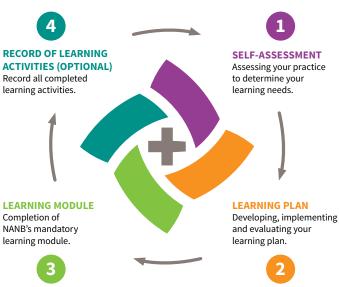
Revised Resources

- Guidelines for Self-Employed Practice (2015)
- Standards of Practice for the Practice of Primary
 Health Care Nurse Practitioners
 (2015) (Modifications
 were made to the document)
- <u>Standards for Nursing Education and Program</u> <u>Review</u> (2013)

Presentations

NANB nurse consultants are available to deliver presentations on topics such as, NANB's role, the standards of practice, NP role and responsibilities, documentation, professionalism, and working with limited resources. In 2022, NANB nurse consultants delivered presentations virtually to over 200 participants.





The CCP is 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 engaging in self-reflection and 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. For more information and helpful tips on CCP visit NANB's CCP webpage.

The required learning module to register for 2023 was on the <u>Standards for Medication Management</u>.

Legislated and Standing Committees for Practice & Education

Nurse Practitioner Therapeutics Committee

The Nurse Practitioner Therapeutics Committee (NPTC) is an advisory committee of NANB. The committee develops and reviews the nurse practitioner (NP) Schedules for Ordering, which include drugs, forms of energy, screening, and diagnostic tests. 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 February 22, 2022. The Terms of Reference for the committee were reviewed and revised in keeping with the two-year revision schedule. Additionally, the committee made recommendations for modifications to the Schedules for Ordering to provide greater clarity and direction with respect to graduate NP and NP ordering. These recommendations were approved by the Board of Directors, and subsequently the Honorable Bruce Fitch, Minister of Health. The NP Schedules for Ordering can be found in Appendix 2 of the <u>Standards for the Practice of Primary Health Care Nurse Practitioners</u>.

Committee members: Pharmacist, Christine Michaud (Chairperson), Mary Anne Hogan, NP, Dawn Chony-LeBlanc, NP, Dr. Naomi White, Dr. Timothy Snell, and pharmacist, Katrina Mulherin.

Nursing Education Advisory Committee

NANB supports public safety by approving all Bachelor of Nursing and Nurse Practitioner (entry-to practice education) programs, as well as, re-entry 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 the national 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. All 10 NANB approved programs can be found on the NANB website.

In 2022, the NEAC held three meetings. The business of the meetings included:

- preliminary approval of Oulton College Baccalaureate in Nursing (BN) program, College communautaire de Nouveau-Brunswick Transition et readmission en science infirmieres program; and University of New Brunswick (UNB) Manipal College of Nursing BN program;
- review of modification of the Université de Moncton (UdeM)
 BN program and of UNB BN programs,
- annual review of UNB and UdeM nurse practitioner programs.
- revision of the first time entry-to-practice scoring criteria for BN programs, and
- review of the committee terms of reference.

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

Resolutions Committee

The Resolutions Committee received a total of three resolutions. After review and consideration, two resolutions were deemed out of order. At the May 2022 Annual General Meeting, the resolution "Introduction of a new Nurses Act and a new professional nurses association" was presented and accepted by voting members. Following this resolution being accepted the NANB BoD moved forward with this work.

Committee members: Sarah Ann Balcom (Chair), Chantal Arseneault, and Gale Allen.

Education Department Year in Review

Standards for Nursing Education and Program Review

The NANB is legislated to establish and maintain <u>Standards for Nursing Education</u> and to approve entry-level Baccalaureate Nursing and Nurse Practitioner programs in New Brunswick. The purpose of program review is to promote the safe practice of nursing through a standardized nursing education review process and monitoring that programs are preparing students to meet their respective NANB Entry-Level Competencies.

NANB reviewed three <u>Nursing Education Programs</u> for preliminary approval in 2022:

- Oulton College Bachelor of Science in Nursing program (new program)
- Collège Communautaire du Nouveau-Brunswick (CCNB)
 Transition et réadmission en sciences infirmières (TRSI)
 program (bridging program for internationally educated nurses or Canadian nurses to re-enter the profession)
- Beal University Canada Bachelor of Science in Nursing program (new program)

A list of approved programs is available on the $\underline{\sf NANB\ webpage}.$

Membership Statistics

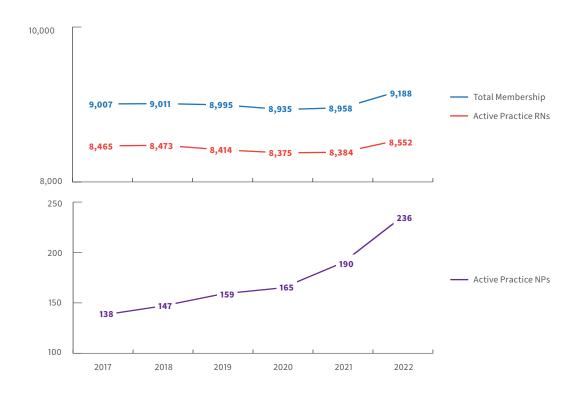


Figure 2: Active Practice RNs and NPs

Total Membership includes Active Practice RNs and NPs, Non-practising members, and Life Members

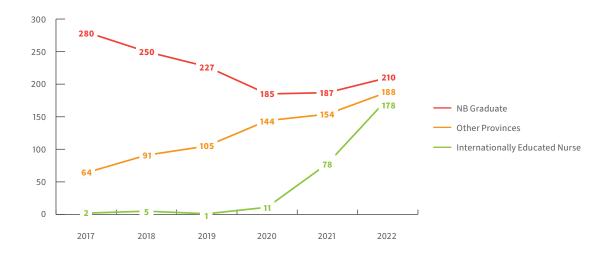


Figure 3: Number of New Registrants

Membership Statistics

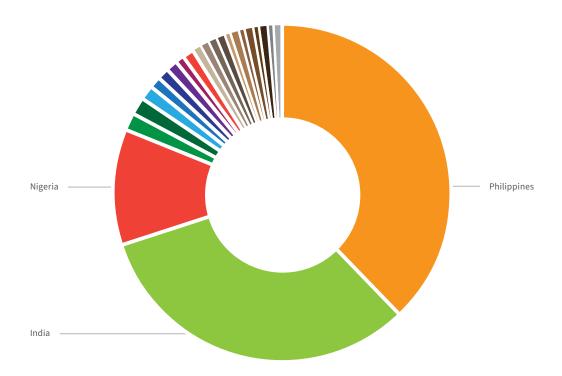


Figure 4: Internationally Educated Applicants

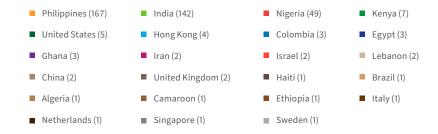
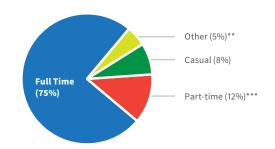


Figure 7 Distribution of Nurse Employment*

^{*}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)



Membership Statistics

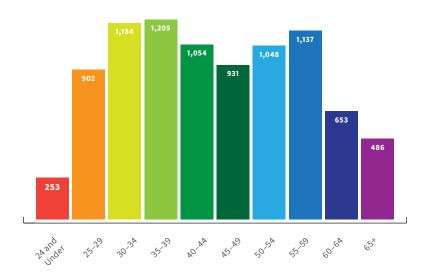
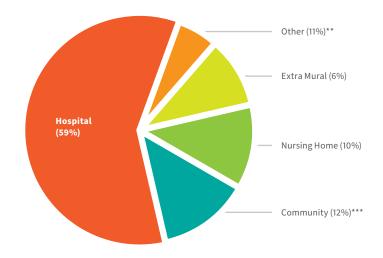


Figure 5: Age Distribution of Employed RNs & NPs

Figure 6
Place of Employment*

^{*}Totals may not sum to 100% due to rounding.

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.



PROFESSIONAL CONDUCT REVIEW

Complaints Process: Discipline and Fitness to Practice

The *Nurses Act* sets out the process for NANB to manage complaints against nurses and nurse practitioners. NANB has the authority to address complaints about nurses who are currently registered to practise nursing in New Brunswick or who were registered to practise nursing in New Brunswick at the time a complaint arose. Complaints within NANB's jurisdiction include concerns that nurses:

- practiced inappropriately and/or failed to meet the Standards of Practice or Code of Ethics requirements;
- have one or more medical, physical, psychological, or other conditions that make them unfit, incapable or unsafe to practise nursing; and/or
- pose a risk to the public as a result of poor nursing practice.

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 (the Review Committee is now called the Fitness to Practice Committee to clarify the roles of the Committees). If the complaint warrants further consideration, the Complaints Committee refers the complaint 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, 2021 to November 30, 2022 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.

TABLE 1: Complaints Information From December 1, 2021 to November 30, 2022

Complaints carried over from previous year	94
New complaints received	41
Applications for reinstatement	1
Cases closed	50
Complaints Committee meetings	58
ACRP** meetings (no hearing required)	5
Hearings	3
Registration suspended***	12
Conditions imposed (without suspension)	5
Complaints dismissed	39
Total active complaints as of Nov 30/21	82

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, 2021 to November 30, 2022 reporting year were: Luc Drisdelle (Chair), Karen Ursel (Vice-Chair), Caroline Boudreau (Vice-Chair), 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.

^{*}Renée Benoit-Valdron and Diana Dupont completed their terms as Complaints Committee members in 2022, and NANB thanks them for their service.

ACRP = Alternate Complaint Resolution Proposal. *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.

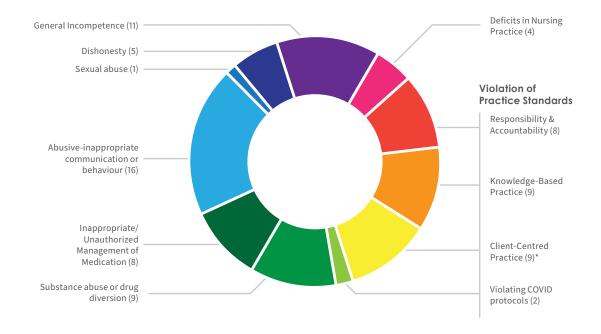


Figure 8: Nature of Complaints

*Allegations of general incompetence relate to practice concerns about numerous nursing competencies. Allegations of deficits in nursing practice relate to concerns about a specific competency and/or relatively isolated incidents.

Members of the Fitness to Practice Committee during the December 1, 2021 to November 30, 2022 reporting year were: Nathalie Godin (Chair), Katherine Burkeholder (Vice-Chair), Cindy Vienneau (Vice-Chair), Caroline Boudreau, Michelle Morin, Kate Scott, Hollie Muir, Heather Barton, Lisa Chapman, Debbie Lynch, Nicola Hamburg, Kristi Schriver, Maryse Collin, Adam Gagnon, Michele MacNeil, Barry Miller, Yves Godreau, Dorina St-Onge, and Camille Roy.

What kinds of complaints does NANB receive?

The following is a snapshot of the allegations made in the active complaints as of November 30, 2022.

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

Back to Basics: Notable Complaints Cases/trends

NANB encourages all nurses including those new to the profession, to the province or the country such as new graduates, Canadian nurses, and Internationally educated nurses to regularly review the standards of safe, competent, ethical nursing care.

Each year, NANB receives complaints regarding basic practice errors made by new and experienced nurses alike. Certain errors are made by multiple nurses each year, including:

- Administering medication to patients/residents or to colleagues without a proper order from a prescriber.
- Failing to properly verify the five rights (right patient, right medication, right time, right dose, right route).
- Unsanitary practices including putting items in staff/ common use microwave then using items for patient/ resident care.
- Leaving a unit or leaving the building for breaks, resulting in the area being understaffed or lacking qualified staff.
- Failing to recognize the limits of one's own competence and/or failing to ask for or accept help when needed.

Unfortunately, incidents like these are becoming less not uncommon and can result in negative client outcomes and risks to the public. NANB hopes that these examples will serve as reminders of basic nursing standards and will prompt all registered nurses and nurse practitioners to regularly review NANB's practice standards and guidelines and exercise them at all times in their nursing practice.





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, 2022, and the statements of operations, changes in fund balances 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, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the 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.

(continues)

Independent Auditor's Report to the Directors of NURSES ASSOCIATION OF NEW BRUNSWICK (continued)

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 uncertainty 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 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 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.

Fredericton, New Brunswick February 17, 2023 CHARTERED PROFESSIONAL ACCOUNTANTS

Daye Kelly & Associates

NURSES ASSOCIATION OF NEW BRUNSWICK

Statement of Operations

Year Ended November 30, 2022

	Ge	eneral Fund	Em	ployee Benefit Fund	C	ontingency Fund	Ca	pital Fund	 2022		2021
REVENUES											
Membership fees	\$	3,466,944	\$	-	\$	-	\$	-	\$ 3,466,944	\$	3,308,94
CNA & CNPS fees	•	1.165.542	-	_		-		-	1,165,542		970,56
Advertising and publications		5.478		_		-		-	5,478		47:
Rental income (Note 14)		4.284						-	4,284		49.53
Sponsorship		68,442		_		-		_	68,442		63,96
Other income		2,755				•		•	2,755		3,39
		4,713,445				•			4,713,445		4,396,87
EXPENDITURES											
Employee wages and benefits		1,737,452		7,770		-		-	1,745,222		1,858,98
CNA & CNPS fees		1,165,542						-	1,165,542		973,10
Annual meeting		27,495				-		-	27,495		1,27
Awards		36,000		-		-		-	36,000		44,37
Committees, projects, and other activities Accommodations, travel and employee		7,130		-		-		-	7,130		9,58
benefits		14,150		_		_			14,150		2.62
Information systems		83,294						_	83,294		105.93
Communications and public relations		103.361		_		-		_	103,361		91.87
Bank charges		31.595		_		_		_	31,595		103,39
NANB board and executive		83,187		_				_	83,187		62.38
Office		63.214				_		-	63,214		81.71
Personnel development		10,129		_		-			10,129		8,71
Premise expenses		147,789		_		_			147,789		144,84
Professional fees		133,152				-		_	133,152		157.02
Amortization		116,819		_		_		_	116,819		105,99
Project Fund expense		106,545		-		-		•	 106,545		-
	_	3,866,854		7,7 <u>70</u>		-			3,874,624		3,751,82
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES FROM OPERATIONS		846,591		(7,770)				-	838,821		645,05
INVESTMENT INCOME		29,603		554		31,636		17,780	79,573		70,76
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$	876,194	\$	(7,216)	\$	31,636	\$	17,780	\$ 918,394	\$_	715,82

See notes to financial statements



NURSES ASSOCIATION OF NEW BRUNSWICK Statement of Changes in Fund Balances Year Ended November 30, 2022

	General Fund		Employee enefit Fund	 Contingency Fund	Capital Fund	2022	2021
FUND BALANCES - BEGINNING OF YEAR	\$ 4,058,72	5 \$	-	\$ 1,571,717	\$ 1,288,134	\$ 6,918,577	\$ 6,202,753
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	876,19	1	(7,216)	31,636	17,780	918,394	715,824
INTERFUND TRANSFERS (Note 13)	(7,21	6)	7,216	 -	-	•	
FUND BALANCES - END OF YEAR	\$ 4,927,70	1 \$		\$ 1,603,353	\$ 1,305,914	\$ 7,836,971	\$ 6,918,577



NURSES ASSOCIATION OF NEW BRUNSWICK

Statement of Financial Position November 30, 2022

	G	eneral Fund	Employ	e Benefit Fund	Cor	tingency Fund		Capital Fund		2022		2021
ASSETS												
CURRENT Cash (Note 4) Short-term investments (Note 5) Accounts receivable (Note 6) Accrued interest receivable Prepaid expenses Due from General Fund	\$	5,069,682 1,528,000 29,589 9,339 95,359	s	122 35,550 - 352 - 7,286	\$	1,210 1,118,679 6,752	\$	132,633 1,124,115 - 7,822	s	5,203,647 3,806,344 29,589 24,265 95,359 7,286	\$	6,248,38 1,931,44 1,26 18,58 71,90
ACCRUED INTEREST RECEIVABLE INVESTMENTS (Note 5) PROPERTY AND EQUIPMENT (Note 7)		6,731,969 - - 2,172,579		43,310 - - -		1,126,641 10,958 465,754		1,264,570 63 41,281		9,166,490 11,021 507,035 2,172,579		8,271,589 13,928 987,831 2,138,908
	s	8,904,548	\$	43,310	\$	1,603,353	s	1,305,914	s	11,857,125	\$	11,412,256
LIABILITIES CURRENT Accounts payable and accruals (Note 8) Unearned revenue (Note 9) Due to Employee Benefit Fund	s	441,463 3,528,095 7,286	\$:	s	:	s	:	s	441,463 3,528,095 7,286	\$	412,224 4,045,91
Accrued employee retirement benefit obligation	_	3,976,844		20,581		-		-		20,581 3,997,425		4,458,13
ACCRUED EMPLOYEE RETIREMENT BENEFITS OBLIGATION		3,976,844		22,729				-		22,729		35,540
		3,976,844		43,310		-		-		4,020,154		4,493,67
FUND BALANCES Fund balances (Note 10)	_	4,927,704				1,603,353		1,305,914		7,836,971		6,918,57
	s	8,904,548	s	43,310	S	1,603,353	\$	1,305,914	s	11,857,125	S	11,412,25

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COMMITMENTS (Note 11)

CONTINGENT LIABILITY (Note 12)

ON BEHALF OF THE BOARD

See notes to financial statements



NURSES ASSOCIATION OF NEW BRUNSWICK Statement of Cash Flows Year Ended November 30, 2022

	General Fund	mployee nefit Fund	С	ontingency Fund	С	apital Fund	2022	 2021
OPERATING ACTIVITIES Cash receipts from members Cash paid to suppliers and	\$ 4,167,301	\$ -	\$	-	\$	-	\$ 4,167,301	\$ 4,576,287
employees	<u>(3,744,247)</u>	 -		<u>.</u>		<u>-</u>	(3,744,247)	(3,608,704)
Cash flow from operating activities	423,054	-		-			423,054	967,583
INVESTING ACTIVITIES Proceeds on disposal of								
investments Purchase of investments Investment income	700,000 (1,528,000) 20,729	54,140 (35,550) 3,080		395,218 (770,000) 27,967		782,085 (992,000) 25,028	1,931,443 (3,325,550) 76,804	1,291,440 (142,194) 75,659
Purchase of property and equipment	(150,490)	 -		-		-	(150,490)	(17,520)
Cash flow from (used by) investing activities	(957,761)	21,670		(346,815)		(184,887)	(1,467,793)	1,207,385
FINANCING ACTIVITIES Transfers between funds Settlement of interfund balances	(7,216) 85,401	7,216 (85,401)				-	· •	<u>-</u>
Cash flow from (used by) financing activities	78,185	 (78,185)				-		<u> </u>
INCREASE (DECREASE) IN CASH FLOW	(456,522)	(56,515)		(346,815)		(184,887)	(1,044,739)	2,174,968
Cash - beginning of year	5,526,204	56,637		348,025		31 <u>7,52</u> 0	6,248,386	4,073,418
CASH - END OF YEAR (Note 4)	\$ 5,069,682	\$ 122	\$	1,210	\$	132,633	\$ 5,203,647	\$ 6,248,386

See notes to financial statements



NURSES ASSOCIATION OF NEW BRUNSWICK

Notes to Financial Statements Year Ended November 30, 2022

1. PURPOSE OF THE ORGANIZATION

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO) and, in management's opinion, with consideration of materiality and within the framework of the following accounting policies:

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 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, balances with banks, and cash invested in mutual funds which are easily converted to cash.

(continues)



2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 cost or amortized cost, except for investments that are quoted in an active market, which are measured at fair value. Changes in the fair value of these financial instruments are recognized in income in the period incurred.

Property, Equipment and Amortization

Property and equipment is recorded at cost and is amortized over its estimated useful life at the following rates and methods:

Building	40 years	straight-line method
Pavement and fencing	20 years	straight-line method
Office furniture and equipment	15 years	straight-line method
Computer and photocopy equipment	3 years	straight-line method

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.

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.

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.

3. 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 Association's risk exposure and concentration as of November 30, 2022.

(continues)



3. FINANCIAL INSTRUMENTS (continued)

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.

Market Risk

The Association is exposed to market risk on its investments. Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk includes interest rate risk.

Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Approximately 90% (2021 - 55%) of the Association's investment portfolio is invested in fixed rate financial instruments which exposes the Association to a fair value risk.

Unless otherwise noted, it is management's opinion that the Association is not exposed to significant other price risks arising from these financial instruments.

4.	CASH												
			Investment										
		Op	erating Cash		Cash Investments				2022		2021		
	General Fund	\$	4,759,915	\$	89	\$	309,678	\$	5,069,682	\$	5,526,204		
	Employee Benefit Fund		-		122		-		122		56,637		
	Contingency Fund		_		1,210		-		1,210		348,025		
	Capital Fund		-		72,411		60,222		132,633		317,520		
	•	\$	4,759,915	\$	73,832	\$	369,900	\$	5,203,647	\$	6,248,386		

5. 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.

6.	ACCOUNTS RECEIVABLE	 2022			
	General Fund Accounts Receivable Overpayment of dues	\$ - 29,589	\$	1,265 	
		\$ 29.589	\$	1,265	



7.	PROPERTY AND EQUIPMENT								
							2022		2021
					ccumulated	1	Net book		Net book
		_	Cost	aı	mortization		value		value
	Land	\$	301,893	\$	-	\$	301,893	\$	301,893
	Building		3,112,634		1,550,599		1,562,035	·	1,620,422
	Pavement and fencing		135,930		35,822		100,108		106,905
	Office furniture and equipment Computer and photocopy		310,336		215,793		94,543		105,650
	equipment	_	256,506		142,506		114,000		4,038
		\$	4,117,299	\$	1,944,720	\$	2,172,579	\$	2,138,908
	ACCOUNTS DAVABLE AND ACC								
3.	ACCOUNTS PAYABLE AND ACC	KU	IALS			_	2022		2021
	General Fund								
	Trade payables and accruals					\$	116,543	\$	84,183
	HST payable					•	294,363	•	326,732
	Employee-related payables					_	1,507		1,309
						\$	412,413	\$	412,224
9.	UNEARNED REVENUE Unearned revenue consists of mer	nbe	ership fees co	ollec	ted for the n	ext	fiscal year.		
10.	FUND BALANCES								
						_	2022	_	2021
	General Fund								
	Invested in capital assets					\$	2,172,579	\$	2,138,908
	Unrestricted					_	2,755,125		1,919,81
						<u>\$</u>	4,927,704	\$	4,058,72
	Contingency Fund								
	Internally restricted					\$	1,603,353	\$	1,571,717
	Capital Fund								
	Internally restricted					\$	1,305,914	\$	1,288,13
	,					÷	<u> </u>		



11. COMMITMENTS

The Association has entered into the following agreements:

- Property management agreement with Considerate Property Management, which is due to expire in August 2023
- Lease of a printer from Xerox, which is due to expire in February 2024
- Elevator service agreement with OTIS, which is due to expire in January 2025.
- Lease of a postage machine from Quadient, which is due to expire in 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 in November 2023)
- Softworks Group Inc. (Alignity Software Implementation Agreement), which is due to expire in December 2022 but has been renewed until December 2023

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

2023 2024 2025	\$	116,947 17,742 1,748
		136 437

12. 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 Incorporee filed a claim against the Nurses Association of New Brunswick seeking declaratory relief that the entre to practice exam violates language rights of Francophone candidates. There have been no financial amounts or damages claimed and en 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 King's Bench. The claimants have appealed and the appeal is currently pending. The Association does not foresee any material impact on the organization.

13. 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.

14. RENTAL INCOME

The Association previously 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 this space. The Association plans to keep the space vacant until further discussions and decisions are finalized.



COMMUNICATIONS & ENGAGEMENT

National Nursing Week 2022 May 9–15

This year during National Nursing week, NANB recognized our NB nurses by randomly awarding 22 nurse members with free registration for 2023 and one randomly selected nurse to win a free Self-Care/Mindfulness NB Getaway. The winner of the NB Weekend Getaway was Renée L. The 22 winners of free registration for 2023 were:

•	Sylvie L.	•	Monique T.	•	Johanne L.
•	Hiromi P.	•	Candide S.	•	Aurore B.
•	Kay G.	•	Nadine P.	•	Winter B.
•	Claire W.	•	Jean-René P.	•	Carole W.
•	Ashley T.	•	Mary-Louise K.	•	Suzanne A.
•	Mary G.	•	Mitchell F.	•	Vaunda Y.
•	Andrea T.	•	Rebecca G.	•	Brittany L.

Destiny T.

2022 NANB Election

There was no election held in 2022 as regions 2 and 6 were acclaimed. No nominations were received for the Region 4 Director and that position is vacant.

Region 2 (Sussex, Saint John & Charlotte County)	Kathy Helpert	Acclaimed
Region 4 (Edmundston)	Vacant	
Region 6	Stéphanie Roy	Acclaimed

New Website

A new website was launched in 2022 with updated content management software and hosting services providing secure back-up for sustainability. The new site reorganizes and prioritizes information based on visitor analytics and common feedback from nurse members. Along with improved functionality and up to date software, a new look was introduced to transition NANB to a sole mandate organization.

NANB Nursing Forum

NANB hosted an in-person Nursing Forum on September 26, 2022 at the Crowne Plaza Lord Beaverbrook Hotel in Fredericton that presented trends in nursing regulation. Approximately 100 nurses and stakeholders joined NANB staff and Board to hear presentations from McInnis Cooper, Nova Scotia College of Nurses, and the College of Registered Nurses of Alberta. Presentations can be found on NANB's website.



Annual General Meeting

On May 18th, NANB hosted its' third virtual AGM that highlighted the 2021 Annual Report and Auditor's Report. Approximately 100 members participated in the virtual event.

The resolution for Introduction of a new *Nurses Act* and a new professional nurses association was approved by the Assembly by an online vote through *Survey Methods*, following the meeting.

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

- UNB SJ- Micah Leanne Jeffries
- UNB Fredericton- Mikayla Benner
- UNB Moncton- Ryleigh Bartlett
- UdeM Moncton- Julie-Pier Comeau
- UdeM Edmundston-Kayleigh Lavoie
- UdeM Shippagan- Krystel Arseneau

PRESIDENT'S MESSAGE

As I submit my final message in my role as president, I am mindful of all that our profession has experienced over my four-year term on the NANB Board of Directors. Nurses and nurse practitioners have experienced workforce challenges, the magnitude of which could only be explained

by the presence of a global pandemic. We have also seen provincial leaders come together in unprecedented ways to respond to the challenges with innovation and collaboration front of mind. Of course, I could not mention innovation and collaboration without referencing our retired nursing colleagues who came out of retirement to answer the call for assistance, all of this would not have been possible without your commitment and willingness.

Throughout my term, your regulator NANB and our board of directors have continued to work diligently in the direction of our mandate to regulate for safe, competent, and ethical nursing care in NB. It is important to recognize that there are several different but very important organizations working to support all of you, the nursing staff on the front lines of nursing homes, hospitals, primary care settings, educational settings, and every setting in between.

Seamless registration for new members remains a top priority for NANB. We continue to work with our provincial and national stakeholders to ensure that NANB is taking advantage of every opportunity to eliminate barriers for new or returning nurse and nurse practitioner members. This work has resulted in positive changes to the registration process for Internationally Educated Nurses (IENs), resulting in unprecedented numbers of IENs being registered by NANB. Our profession should be very proud of these efforts by NANB and our success.

NANB continues to plan the work associated with moving to



a single mandate regulatory organization. While we understand the immense amount of work associated with this transition, we appreciate and have heard the concerns brought forward from the membership during our education day discussion in September 2022. NANB and our board of

directors remain committed to the membership and stakeholder consultative process, emphasizing the importance of the role for the professional advocacy body and to listening to our membership to ensure that everyone has the information that they require and so desperately deserve. We see this as an opportunity to modernize the *Nurses Act* to better reflect our reality in NB and therefore better meet our needs. We are excited to demonstrate to other provinces that NB can learn from the experience of others, taking what works and correcting what does not work. NANB is committed to getting this right, but in order to do that we require membership engagement and involvement. I encourage all members to watch for opportunities to engage in this process.

Lastly, as I transition out of my current role and welcome Nathan into the role of president, I continue to be amazed and extremely proud to be part of the nursing profession in NB. Nurses and nurse practitioners alike have stepped up and stepped out of their comfort zones to do what needed to be done over these challenging times. Please know that your efforts do not go unnoticed or unappreciated. I am excited to see the changes coming for our nursing profession and I am committed to play the very important role as member in supporting and communicating these changes to my fellow colleagues. I am encouraged by the meaningful advancements being made by our profession and nurse leaders. I encourage my fellow nurses and nurse practitioners to "dream big" and contribute to making our profession great.

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

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BOARD OF DIRECTORS 2021–22

President & President-Elect

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

Public Directors

- Vacant
- Anne Caverhill
- Claude Savoie

Nursing Directors

- Julie Boudreau, RN, Region 1
- Kathy Helpert, RN, Region 2
- Holli LeBlanc, NP, Region 3
- Vacant, Region 4
- Sylvie Bernard, RN, Region 5
- Stéphanie Roy, RN, Region 6
- Debbie Walls, RN, Region 7

NANB Staff

Executive Office

- Laurie Janes, Executive Director
- Julie Martin, Executive Associate

Registration

- Colin Leahy, Registrar
- Naomi McSporran, Internationally Educated Nurse Coordinator
- Meghan Stevens, Registration Support: Team Lead
- Ben Anderson, Member Database and Project Support
- Laura Steeves, Registration Support
- Mireille St-Laurent, Registration Support

Complaints

- Melissa Everett Withers, General Counsel and Director of Governance
- 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
- Rachel Garland, Nurse Consultant

Finance Support

- Stacey Vail, Accounts
- Laura Hunter, Operations Support

Communications

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

