

# Annual Report 2022

The College of Licensed Practical Nurses of Manitoba



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College of Licensed Practical  
Nurses of Manitoba



College of Licensed Practical  
Nurses of Manitoba

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# Table of Contents

Letter to the Minister.....	2
2022 by the Numbers.....	3
President and Executive Director’s Report.....	4
Vision and Mission.....	8
Strategic Priorities & Core Values.....	9
Organizational Chart.....	10
Board of Directors, 2022.....	11
CLPNM Committees.....	12
Registration.....	15
LPNs by Age Group, Percentage of Total.....	15
LPNs Who Left the Register, 2022.....	17
LPNs New to the Register 2022.....	18
Mandatory Suitability Check Program.....	19
Credential Assessments and Endorsements.....	20
Credential Assessment Applications.....	20
Endorsement Applications.....	21
Education Program Evaluation and Approval.....	22
Diploma in Practical Nursing Program.....	22
Education Program Evaluation and Approval Activities.....	22
Canadian Practical Nurse Registration Examination.....	23
CPNRE Success Rates by Percent, 2015-2022.....	23
Professional Conduct.....	25
New Complaints by Source, 2020-2022.....	25
Nature of Complaints and Decisions, 2022.....	26
Professional Nursing Practice.....	28
By-Laws of the College of Licensed Practical Nurses of Manitoba.....	30
Financial Statements.....	31
Independent Auditor’s Report.....	33
Statement of Financial Position.....	35
Statement of Operations.....	36
Statement of Changes in Net Assets.....	37
Statement of Cash Flows.....	38
Notes Financial Statements.....	39



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College of Licensed Practical  
Nurses of Manitoba

April 2023

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

Dear Minister,

The College of Licensed Practical Nurses of Manitoba (CLPNM) is pleased to present the 2022 Annual Report in accordance with the provisions of *The Licensed Practical Nurses Act* (the Act).

This report covers the period from January 1, 2022, to December 31, 2022, and includes statistical information regarding the profession and a financial statement of accounts of the CLPNM as required by the Act.

Yours sincerely,

Kristi Cantelo, LPN  
President  
CLPNM

## 2022 by the Numbers

**3887 Registered LPNs**

**405**

Number of Student  
Practical Nurses

**181**

Number of Graduate  
Practical Nurses

**221**

LPNs  
Left the Register

**247 New LPNs**

Added to the Active Practicing Register

**13%**

Increase in New  
LPNs from 2021

**22**

Complaints Received  
in 2022

**19**

Registrants Receiving  
Complaints

**<1%**

Complaints per  
LPN Registrants

**826**

Suitability Check Audits Conducted

**140**

Practice Enquiries in 2022

# President and Executive Director's Report

## 2022 – A Year in Review



Kristi Cantelo, LPN  
President

Jennifer Breton, LPN RN BN  
Executive Director

**In 2022, the CLPNM engaged in a number of major initiatives, some of which were completed within the year and some of which were initiated and remained ongoing at the end of the year. All of these activities were carried out for the purpose of meeting our legislated duty to govern the profession of practical nursing in a manner that serves and protects the public interest.**

Highlights of the 2022 year include:

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

In collaboration with Manitoba Health, the CLPNM resumed working actively on the profession's transition to *The Regulated Health Professions Act* (RHPA) in 2022. The CLPNM prepared draft regulations and submitted them to Manitoba Health for review. The CLPNM also prepared and submitted a formal submission on the reserved acts proposed for the LPN profession, once governed under the RHPA.

### **Continuing Competence Program Review**

The CLPNM also completed its review of its Continuing Competence Program. The review was informed by research findings, the experiences of other professional regulators, and feedback from the nearly 300 LPNs who responded to a CLPNM request for input. Changes to the program were approved by the CLPNM Board of Directors in December 2022 and will be implemented in 2023.

### **Education Program Evaluation**

The review of the Standards of Education Outcomes and Criteria Evaluation Framework was completed in 2022. A revised Standards of Education Criteria and Outcomes Evaluation Framework was approved by the Board and became effective in April of 2022. Although the education standards did not change, the outcome indicators were updated to more closely reflect current nursing practice and the healthcare environment.

## Practice Support

Following shortly on the heels of newly revised Standards of Practice and Conduct, the CLPNM launched a new jurisprudence learning module for those new to the profession, and to act as a refresher for current LPNs. The CLPNM also created and posted to its website a series of articles, titled *Your Standards in Focus* to help registrants understand, adopt and apply the new standards.

## Strategic Planning

In 2022, the CLPNM Board of Directors also completed a strategic planning process, which resulted in a new vision and mission, revised core values, and updated strategic priorities and goals, all of which are highlighted in later pages of this report.

## Modernized Registration Requirements

The CLPNM introduced a number of changes to its registration processes in 2022 in order to streamline pathways into practice for qualified applicants, and to help address Manitoba's need for an expanded nursing workforce. Examples of these changes include:

- **Flexible Timing for Demonstrating Language Proficiency**

Amendments to the CLPNM's language policy were introduced to permit international applicants to demonstrate language proficiency at any point along their application and credential assessment pathway. Previously, demonstrating language proficiency was required in order to open an application with the CLPNM.

- **Updated Language Proficiency Cutscores**

Along with other members of the Canadian Nurse Regulators Collaborative (CNRC), the CLPNM adopted new language proficiency cutscores in 2022. The revised cutscores, which were identified through a process that involved rigorous review by subject matter experts, will ensure that the language requirements for registration as a Manitoba LPN remain aligned with the language requirements for safe, ethical and effective nursing practice.

- **Expedited Pathway for Eligible Internationally Educated Nurses**

A Supervised Internationally Educated Nurse (SIEN) Gap Training Program was developed in collaboration with stakeholders, including Shared Health, to allow eligible international applicants to work in a supervised capacity while waiting to complete the bridging education and move closer to full LPN registration. The CLPNM advises applicants if they are eligible for this program after the applicant undergoes an assessment of their nursing competence.

- **Streamlining Processes for Applicants to Multiple Nursing Regulators**

The CLPNM initiated work with its partners in nursing regulation, the College of Registered Nurses of Manitoba (CRNM) and the College of Registered Psychiatric Nurses of Manitoba (CRPNM), to identify ways of reducing redundant application processes for individuals applying to multiple Manitoba nursing regulators. This work remained ongoing at the end of the year, however in 2022, initial steps included a CLPNM decision to accept the National Nursing Assessment Service's registered nursing advisory report. As a result of this change, international applicants applying to both the CRNM and CLPNM no longer need to pay for and obtain two separate reports.

- **Modified Requirements for Registration Renewal**

A Ministerial Order, granted using powers under section 56 of *The Regulated Health Professions Act*, provided the CLPNM with the flexibility to temporarily alter the practice hour requirements for Manitoba LPNs applying to renew their registrations in 2022 for the 2023 registration year. Normally, in order to qualify for renewal of registration, LPNs must have practised at least 1000 hours as a licensed practical nurse in the previous four years per section 26(1) of the Licensed Practical Nurses Regulation. Using the powers granted by the Ministerial Order, the CLPNM was able to grant renewed registration to LPNs who had practised at least 1000 hours in the previous five years. Twelve additional LPNs were renewed who, otherwise, would not have qualified.

- **Temporary Registration**

In response to the critical need for nursing services in some Indigenous communities in Manitoba, the CLPNM provided expedited temporary registration for eligible applicants, registered in good standing in another Canadian jurisdiction, who were able to provide evidence of employment with, or employment in association with, Indigenous Health Services Canada. Three additional LPNs were granted registration in Manitoba as a result in 2022.

- **Modified Requirements for Labour Mobility Applicants**

Also in 2022, in response to the critical need for nurses, the CLPNM adopted a government recommendation to waive the requirement for applicants to undergo an assessment of their competence, if they held LPN registration in another Canadian jurisdiction but had no LPN practice experience. This change has been introduced on a temporary basis, as the CLPNM recognizes the province's current need to augment its nursing workforce must be weighed against the benefits of conducting assessments prior to registration. The benefits and drawbacks of this temporary change will be assessed to determine if it continues to be in the public interest in future.

# Who We Are

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

The CLPNM's core activities include:

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

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

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

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



## A Special Acknowledgement

**In 2022, Manitoba's LPNs continued to face unique challenges. The COVID-19 Pandemic, followed by a period of workforce shortages, contributed to stress for the health care system and many health care professionals. Manitoba's LPNs have continued to provide safe, competent, and compassionate care in the face of these challenges, knowing that Manitobans count on them to provide high-quality care.**

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

## Land Acknowledgement

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

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

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

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

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



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College of Licensed Practical  
Nurses of Manitoba

## **VISION**

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

## **MISSION**

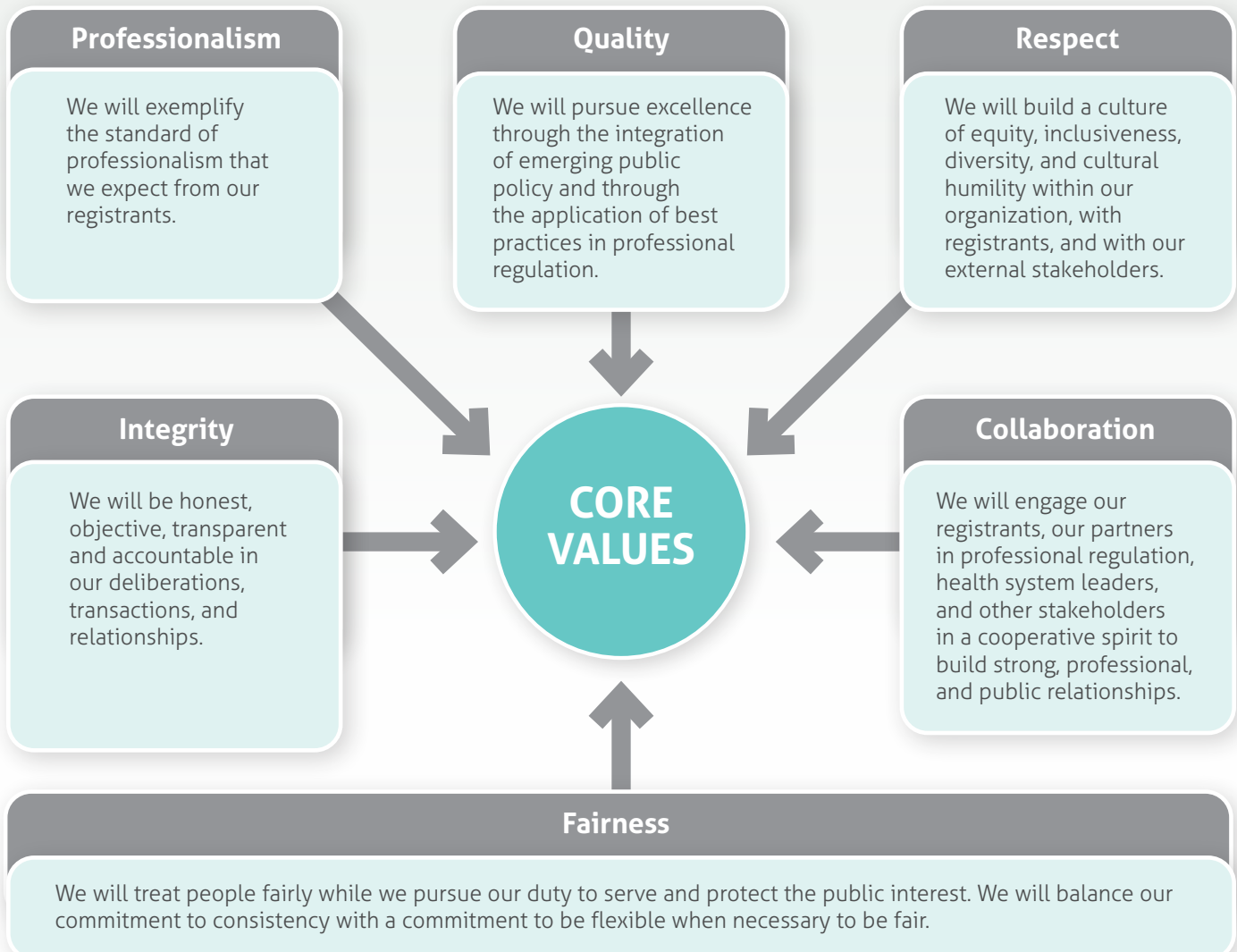
**We regulate Manitoba's practical nurses so the public  
can expect safe, competent, and ethical care.**

# Strategic Priorities & Core Values

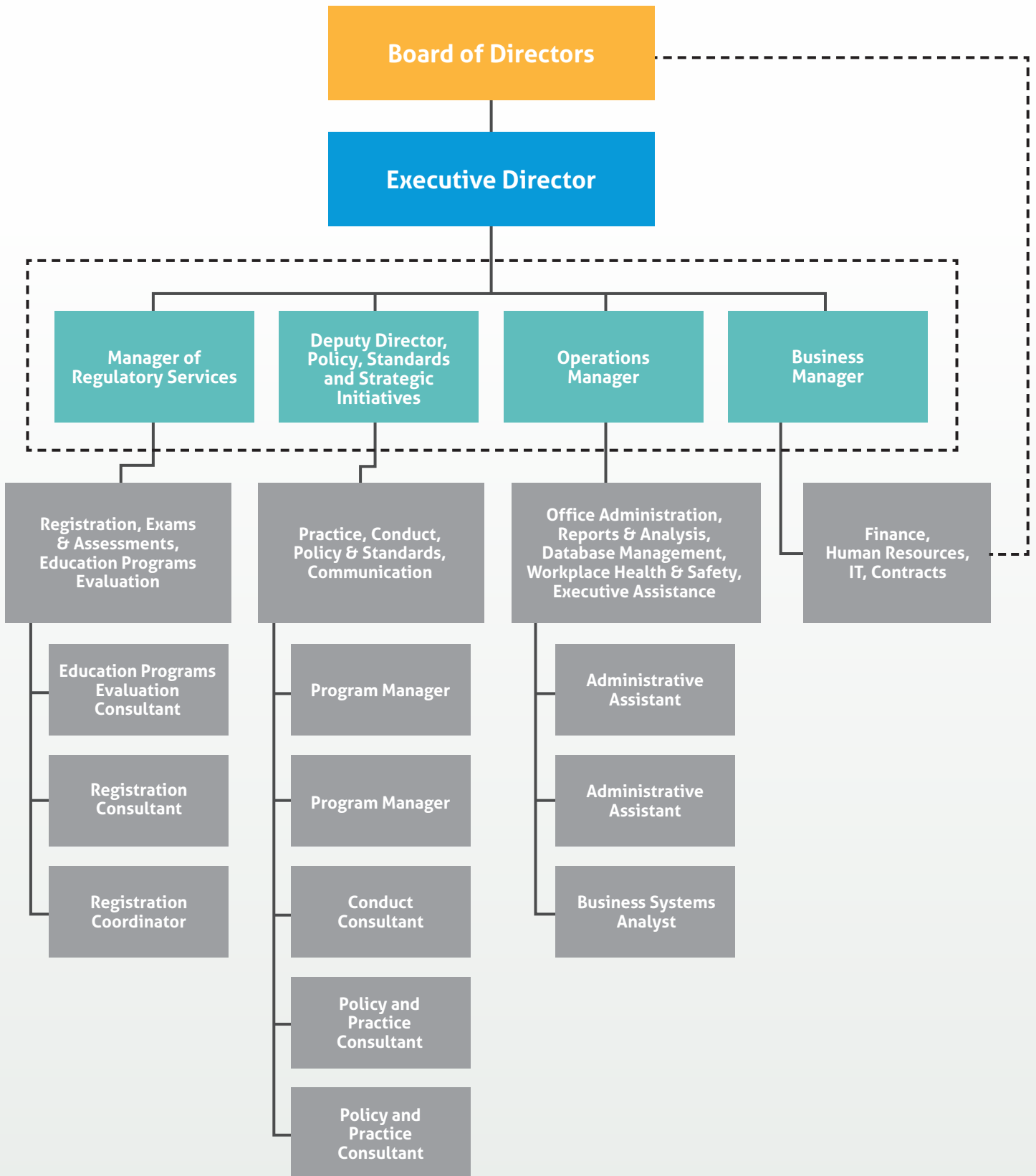
## Strategic Priorities

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

## Core Values



# Organizational Chart



# Board of Directors 2022

The Board of Directors is comprised of seven licensed practical nurses elected by their peers, three government appointed public representatives, and two board appointed public representatives. This is in accordance with section 4.2(a) of the CLPNM By-Laws which states:

- a] Subject to these By-Laws, the Board shall consist of the following people:
- I. six licensed practical nurses,
  - II. five public representatives, and
  - III. one president.

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

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

	<b>Board Members Until June 2022</b>	<b>Board Members After June 2022</b>
<b>President</b>	Kristi Cantelo LPN	Kristi Cantelo LPN
<b>Licensed Practical Nurses</b>	Vida Faustino LPN, Vice President Virginia Gerbrandt LPN Rochelle Molino LPN Jo Williams LPN Rodney Hintz LPN Anita Pandey LPN	Vida Faustino LPN, Vice President Virginia Gerbrandt LPN Rochelle Molino LPN Jo Williams LPN Rodney Hintz LPN Anita Pandey LPN
<b>Public Representatives</b>	Gary McPherson Sonia Kowalewich Cynthia Rempel Patrick Anna Maria Magnifico Meghan Chorney	Heather Winters Sonia Kowalewich Cynthia Rempel Patrick Anna Maria Magnifico Meghan Chorney

# CLPNM Committees

## Governance Committee

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

Before June 2022	After June 2022
Rodney Hintz LPN, Chair	Rodney Hintz LPN, Chair
Gary McPherson, Public Representative	Anna Maria Magnifico, Public Representative
Meghan Chorney, Public Representative	Meghan Chorney, Public Representative

## Public Representatives Committee

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

Before June 2022	After June 2022
Cynthia Rempel Patrick, Chair, Public Representative	Cynthia Rempel Patrick, Chair, Public Representative
Vida Faustino LPN	Vida Faustino LPN
Anita Pandey LPN	Anita Pandey LPN

## Education Approval Committee

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

Before June 2022	After June 2022
Donagh Peters LPN, Chair	Donagh Peters LPN, Chair
Lindsay Maryniuk LPN	Lindsay Maryniuk LPN
Rochelle Molino LPN	Rochelle Molino LPN
Rene Perreault, Public Representative	Rene Perreault, Public Representative
Judy Harapiak, Public Representative	Judy Harapiak, Public Representative

## Investigation Committee

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

Before June 2022	After June 2022
Richard Rivard LPN, Chair	Richard Rivard LPN, Chair
Erika Gronenschild LPN, Vice Chair	Erika Gronenschild LPN, Vice Chair
Lisa Romanow LPN	Lisa Romanow LPN
Kay Stewart, Public Representative	Kay Stewart, Public Representative
Susan Swan, Public Representative	Kathryn Antymis, Public Representative
Sonia Kowalewich, Public Representative	Sonia Kowalewich, Public Representative

## Discipline Committee

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

Before June 2022	After June 2022
Lindsay Maryniuk LPN, Co-Chair	Lindsay Maryniuk LPN, Chair
Patricia Smythe LPN, Co-Chair	Patricia Smythe LPN, Vice Chair
Pat Knowles LPN	Pat Knowles LPN
Janice McDonald LPN	Janice McDonald LPN
Erano Baldonada LPN	Erano Baldonada LPN
Monique Friesen LPN	Monique Friesen LPN
Shelby Marks LPN	Melanie Lavallee LPN
Melanie Lavallee LPN	Janice Cournoyer LPN
Janice Cournoyer LPN	Rhonda Neufeld LPN
Rhonda Neufeld LPN	Pat O'Leary LPN
Elisa Wiebe LPN	Camille Martyniw LPN
Rodney Hintz LPN	Jodi La France LPN
Jodi La France LPN	Betty Plett, Public Representative
Betty Plett, Public Representative	Rene Perreault, Public Representative
Rene Perreault, Public Representative	Ryan Muirhead, Public Representative
Ryan Muirhead, Public Representative	Ingrid Piper, Public Representative

Before June 2022	After June 2022
Ingrid Piper, Public Representative	Eveline Beriault, Public Representative
Eveline Beriault, Public Representative	Betty Plett, Public Representative
Rod Chipping, Public Representative	Darlene Barbe, Public Representative
Darlene Barbe, Public Representative	Diwa Marcelino, Public Representative
Diwa Marcelino, Public Representative	Robert Young, Public Representative
Robert Young, Public Representative	
Anna Maria Magnifico, Public Representative	



# Registration

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

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

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

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

## CLPNM Registrants by Type 2018-2022

	2018	2019	2020	2021	2022
Licensed Practical Nurses*	3616	3694	3719	3856	3887
Graduate Practical Nurses♦	229	206	210	184	181
Student Practical Nurses♦	450	427	449	402	405

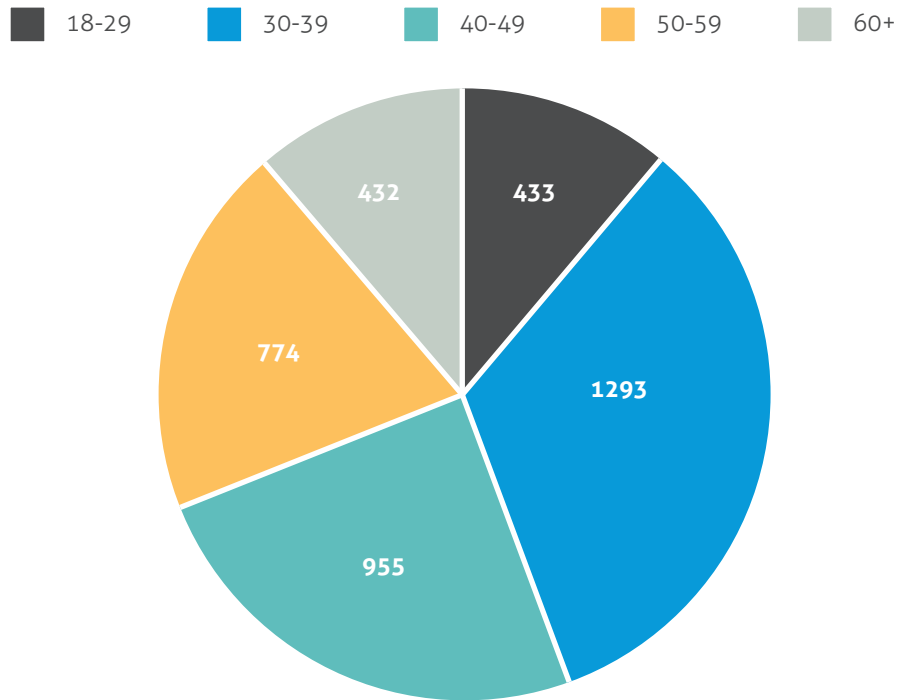
\* This data represents the number as of November 30th, the last day of the registration year.

♦ This data represents the total number in these registration categories during the full registration year (Dec 1 to Nov 30).

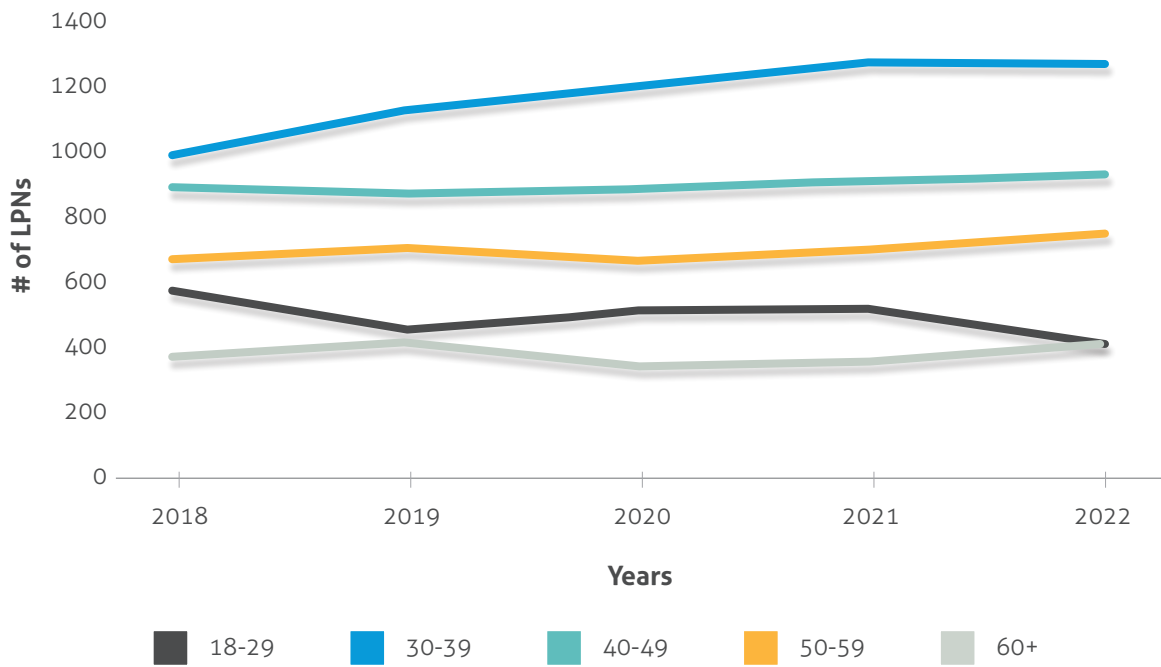
## LPNs by Age Group, Percentage of Total

Age Range	Number of LPNs	Percentage of LPNs
18-29	433	11%
30-39	1293	33%
40-49	955	25%
50-59	774	20%
60+	432	11%
Total	3887	100%

## LPN Age Distribution



## LPN Age Distribution 2018-2022

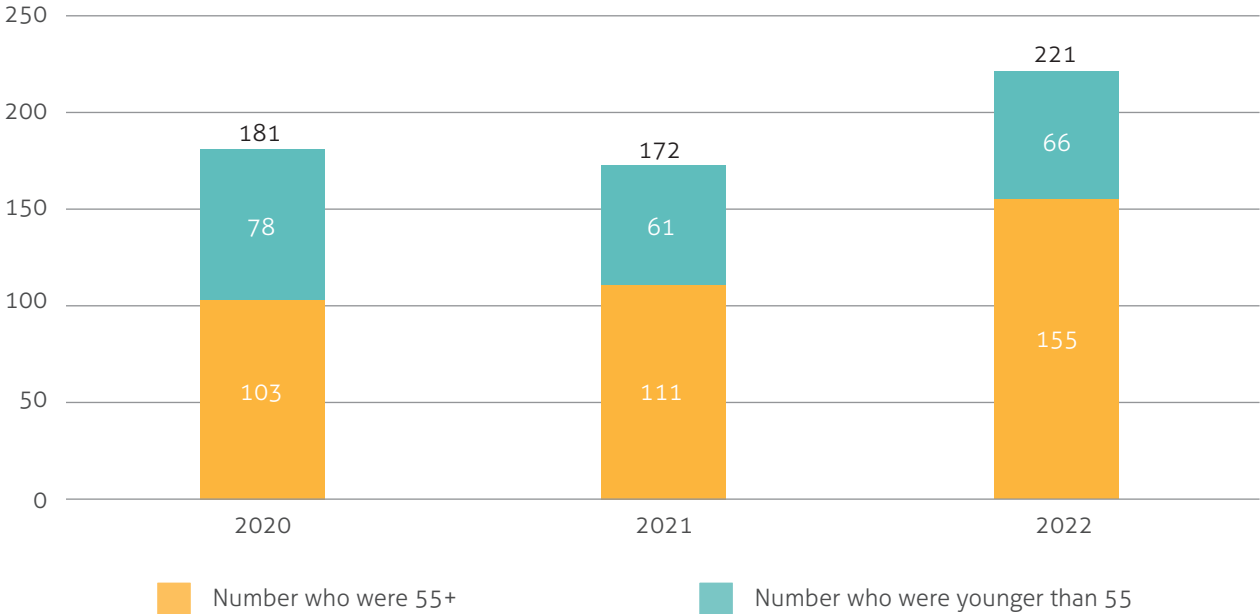


# LPNs Who Left the Register, 2022

221 LPNs left the active register in 2022. The number of LPNs who left increased from 2021. The age of LPNs who left the register is below average or expected retirement age range for 70% of these registrants.

Note that in 2020 the CLPNM transitioned to a new version of the registration database. This change impacted how data is collected for LPNs leaving the register.

## LPNs Who Left the Register



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

In 2022, the trend continued to show that many of those who left the CLPNM register were not yet of average or expected retirement age. The median age for those who left the register was 40 years old with an average age of 45.

LPNs Who Left the Register	2018	2019	2020	2021	2022
Median Age	54	47	50	45	40
Average Age	50	49	49	46	45
Younger than Age 55	52%	60%	57%	69%	70%
Age 55 and older	48%	40%	43%	31%	30%

# LPNs New to the Register, 2022

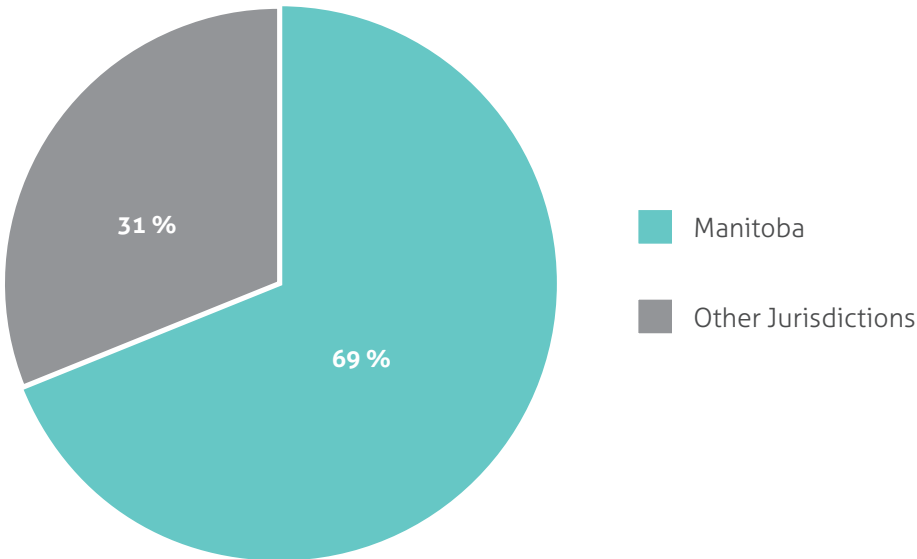
The following table shows the number of LPNs who registered with the CLPNM for the first time in 2022.

When compared to 2020 and 2021, there was a slight increase in the number of Manitoba practical nursing graduates who newly enrolled onto the active practicing register in 2022.

New Manitoba LPNs, by Origin*	2018	2019	2020	2021	2022
Graduates of a Manitoba practical nursing diploma program	177	171	131	159	170 <sup>◆</sup>
Graduates of international nursing programs, who completed a CLPNM credential assessment	42	35	18	23	18 <sup>■</sup>
Other graduates of nursing programs, not registered with another Canadian regulator	0	1	0	2	0
LPNs registered in other Canadian jurisdictions	117	121	84	48	59 <sup>▲</sup>
Total	336	328	233	232	247

- \* This data does not include former registrants who returned to a CLPNM register.
- ◆ This number will differ from the number of graduates noted elsewhere in this report. This number represents the number of practical nursing graduates who became LPNs during the registration year. It does not reflect the number who graduated in that year, or the total number of individuals on the register of graduate practical nurses in any given year.
- This number will differ from the number of graduates of international nursing programs who completed a CLPNM credential assessment, also known as IENs, noted elsewhere in this report. This number represents the number of IEN applicants who completed the process and enrolled onto the active practicing register in 2022. This number does not include the number of IEN applicants still in progress at the end of the registration year.
- ▲ 56 of the 59 LPNs registered in other Canadian jurisdictions applied to the CLPNM through the endorsement application process; the remaining 3 applied through the temporary registration application process. This number will differ from the number of LPNs registered in other Canadian jurisdictions, also known as endorsements, noted elsewhere in this report as this number represents the number of endorsement applicants who completed the process and enrolled onto the active practicing register in 2022. This number does not include the number of applicants still in progress at the end of the registration year.

## LPNs New to the Register 2022



# Mandatory Suitability Checks

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

## Mandatory Suitability Checks, 2022

2022 marks the sixth year of CLPNM's mandatory suitability check program. In February 2022, 840 licensed practical nurses (LPN) were selected for this process. After accounting for LPNs who left the CLPNM register for a variety of reasons, 826 LPNs were required to submit suitability checks. As of December 1, 2022, 12 LPNs had yet to submit their suitability checks, and were therefore not eligible for the renewal of their registration for 2023.

None of the individuals selected for the process in 2022 were found to have an adult or child abuse registry record. However, the process identified seven LPNs registered with the CLPNM who had positive and/or adverse information located on their criminal records. All seven of these LPNs had previously disclosed their offence to the CLPNM, and the CLPNM had previously determined that these offences did not indicate that the LPNs in question posed a current risk to the public. These seven LPNs were not required to undergo a new registration assessment. They were deemed eligible for ongoing registration in 2023.

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

# Credential Assessments and Endorsements

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

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

For IENs, the first steps in the credential assessment process are supported by the National Nursing Assessment Service (NNAS), a centralized service that supports the majority of nursing regulators across Canada. Following the NNAS review and the CLPNM's own assessment of an applicant's documentation, many applicants are referred for a clinical competence assessment (CCA) to directly observe and measure the applicant's entry-level nursing competence.

The results of the CCA are considered along with the applicant's prior education and practice when determining the bridging education that will best address each applicant's unique competency gaps. The success rate of Manitoba-based IENs on the Canadian Practical Nurse Registration Examination may attest to the positive impact of the CCA and bridging education in Manitoba.

The CCA may also be part of the application and assessment process for unregistered former practical nurses interested in returning to LPN practice in Manitoba, for example, when the individual has been away from practice for several years. The individual may be referred to practical nursing education through Assiniboine Community College's Continuing Education department, based on the results of their CCA.

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

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

## Credential Assessment Applications

Jurisdiction of Origin	2018	2019	2020	2021	2022
Philippines	27	13	10	7	6
India	12	3	2	0	2
Nigeria	0	2	5	5	9
Other*	2	4	0	4	0
Total	41	20	17	16	17

Outcome of Applications	2018	2019	2020	2021	2022
Registered as an LPN	42	36	18	25	18
Not eligible for registration	8	5	0	0	0

## Endorsement Applications

Jurisdiction of Origin	2018	2019	2020	2021	2022
Ontario	71	82	66	48	117
Alberta	44	32	10	12	9
British Columbia	6	6	7	2	4
Saskatchewan	4	2	0	3	3
Nova Scotia	4	3	1	0	3
Newfoundland	3	0	1	0	2
Quebec	0	1	2	0	0
Other*	1	0	0	2	3
Total	133	126	87	67	141

\* Jurisdictions not listed have two or fewer applications per year. In 2022, 2 applications were from New Brunswick and 1 was from the Yukon.

Outcome of Applications <sup>♦</sup>	2018	2019	2020	2021	2022
Total registered as an LPN	117	121	84	48	56
Registered without conditions on practice	17	12	13	21	19
Registered with conditions on practice <sup>‡</sup>	100	109	71	27	37
Not eligible for registration	0	0	0	0	0

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

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

The number of conditions applied per year is largely a reflection of where applicants are registered before they apply to us. For example, ON applicants represent the largest proportion of our endorsement applicants, and as per the Legitimate Objective, due to a material difference in scope of practice, the majority of these applicants have conditions placed on their registration. This is the reason the proportion of applicants that have conditions may appear high. Registrants with conditions are eligible to practice as an LPN in Manitoba. Once the registrant successfully completes the required education, the condition is removed from the registration.

<sup>§</sup> All credential assessment and endorsement data represent applications submitted during the CLPNM registration year: December 1 to November 30.

# Education Program Evaluation and Approval

To support practical nursing education activities, the CLPNM works closely with educators and other stakeholders from across the province. The CLPNM and its Education Approval Committee evaluate practical nursing education programs in Manitoba against the Standards of Education set out in the Licensed Practical Nurses Regulation. The review of the Standards of Education Outcomes and Criteria Evaluation Framework was completed in 2022. A revised Standards of Education Criteria and Outcomes Evaluation Framework was approved by the Board and became effective on April 15, 2022. Although the standards of education did not change, the outcome indicators were updated and modernized.

## Diploma in Practical Nursing Program

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

In 2022, ACC operated practical nursing diploma programs in Winnipeg, Brandon, Dauphin, Southport, Arborg, Virden, and Otterburne. UCN continued to offer the program in Swan River, Flin Flon, and Thompson and operated a contract site in Selkirk. During 2022, the one-time delivery of a program in Thompson that began in 2021, transitioned to annual intakes. USB continued to offer its French-language program in Winnipeg. Together, these three institutions had 170 DPN graduates in 2022.

## Practical Nursing Qualification Recognition Program

The Practical Nursing Qualification Recognition (PNQR) program, was established through a partnership between Manitoba Health, the CLPNM, and Assiniboine Community College (ACC). It is based out of ACC's Winnipeg Campus. The program is designed to provide education in order to bridge potential competency gaps of internationally educated nurses (IENs) applying for registration with the CLPNM. The PNQR prepares IENs to write the Canadian Practical Nurse Registration Examination and to integrate into Manitoba's health workforce.

The August 2021 PNQR cohort, consisting of 8 students, graduated in January 2022. In April 2022, 13 students began the PNQR program and completed it in August 2022. The final 2022 cohort, consisting of 4 students, began in August and were still in progress at the end of 2022.

## Education Program Evaluation and Approval Activities

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

In 2022, the DPN program offered by ACC remained approved with conditions. A CLPNM Board-directed action plan remains in place. In September 2020, the CLPNM Board agreed to extend the completion of the Board Directed Action Plan from 2021 to 2022. In September 2022, the CLPNM Board granted ACC a further extension to September 29, 2023, for their program redesign submission. The EAC is expected to evaluate the new program in 2023.

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

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



# Canadian Practical Nurse Registration Examination

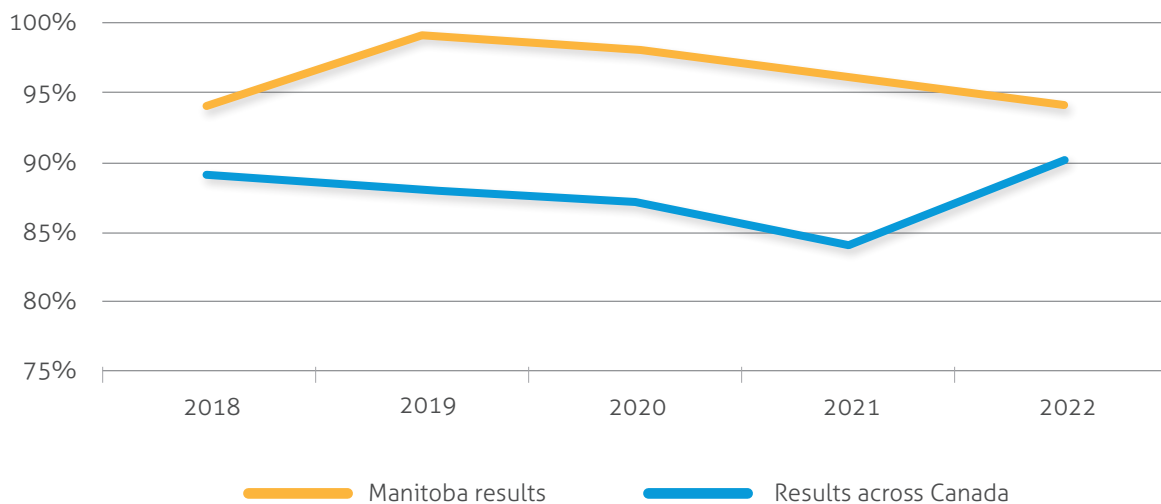
The CLPNM works with its Canadian counterparts through the Canadian Council of Practical Nurse Regulators (CCPNR) to develop the blueprint for the Canadian Practical Nurse Registration Examination (CPNRE). A revised blueprint became effective January 2022. The CLPNM is also responsible for overseeing all activities related to the CPNRE in Manitoba. The CPNRE is the entry-to-practice examination for the practical nursing profession in Manitoba, and most of Canada.

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

## CPNRE Success Rates by Percent, 2018-2022

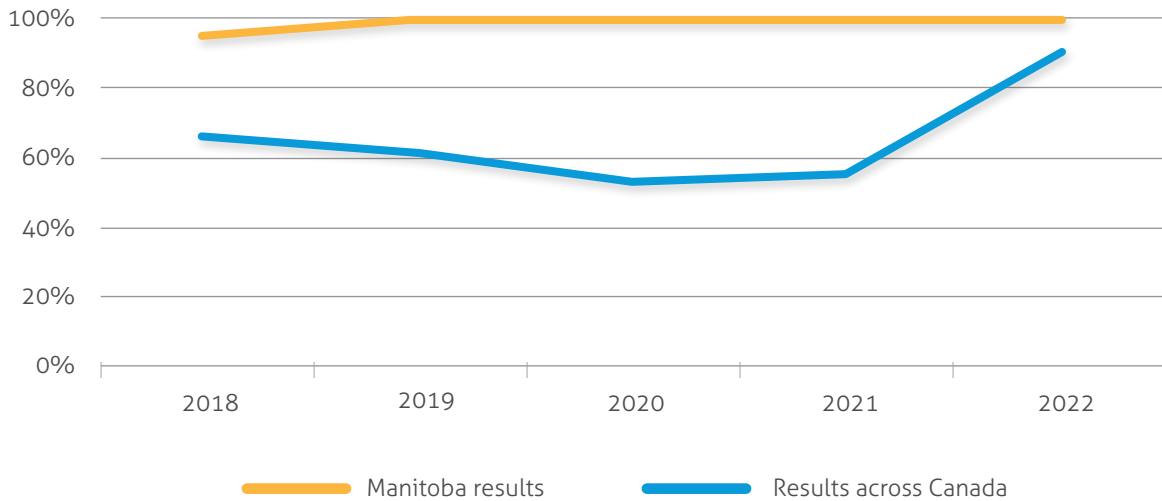
Canadian Educated Candidates	2018	2019	2020	2021	2022
Manitoba results	94	99	98	96	94
Results across Canada	89	88	87	84	90

### Canadian Educated Candidates



Internationally Educated Candidates	2018	2019	2020	2021	2022
Manitoba results	95	100	100	100	100
Results across Canada	66	61	53	55	90**

## Internationally Educated Candidates



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

\*\* As of January 2022 the College of Nurses of Ontario and the BC College of Nurses and Midwives moved to a different registration exam and exam provider. This move impacted the total number of internationally educated candidates as of January 2022 as these two colleges' writers were no longer part of the pool of internationally educated candidates noted in this chart. This change resulted in a noticeable increase in the success rate for internationally educated candidates who wrote the CPNRE in 2022.

# Professional Conduct

The *Licensed Practical Nurses Act* (the Act) requires the CLPNM to carry out its activities and govern its members in a manner that serves and protects the public interest. Any person with a concern regarding the conduct or competence of a practical nurse in Manitoba may file a complaint with the CLPNM. In keeping with that duty, the Act requires that the CLPNM Executive Director refer complaints regarding registrants and former registrants to the CLPNM Investigation Committee. The Investigation Committee may attempt to resolve a complaint informally or refer it to the Discipline Committee.

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

Complaints may also be initiated by the CLPNM itself. The Act states that the Executive Director may refer to the Investigation Committee any matter that he or she considers appropriate. The Executive Director did not initiate any complaints in 2022.

In 2022, 22 complaints were lodged against a total of 19 LPNs. This represents less than 1% of all LPNs in Manitoba.

The Investigation Committee pursues options for resolving complaints that serve and protect the public interest, above all else. Whenever possible, the Committee will seek options that enable the nurse in question to remediate and achieve or restore their professional competence and/or conduct to a level that is expected of all members of the profession. Referrals to the Discipline Committee are made when the options available to the Investigation Committee do not adequately protect the public interest. In 2022, the Investigation Committee did not make any referrals to the Discipline Committee.

## New Complaints by Source, 2018-2022

Complainant	2018	2019	2020	2021	2022
Employers	18	20	9	11	10
Public*	2	6	4	4	5
Colleagues♦	0	1	2	6	7
Executive Director of the CLPNM	2	1	4	4	0
Total	22	28	19	25	22

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

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

## Nature of Complaints and Decisions in 2022

The following table describes the nature of the complaints submitted to the CLPNM in 2022, and the decisions and directions that the Investigation Committee made in relation to each complaint in that year. Some cases remained open at the end of the year and were the subject of additional decisions in the following year.

Complaints are not listed in the order they were received.

Nature of Complaint	Investigation Committee Decisions
Incompetent Practice and Professional Misconduct	Investigation Referral for further assessment Conditions on registration Remedial Education Costs Voluntary surrender of registration accepted Temporary adjournment*
Incompetent Practice and Professional Misconduct	Investigation Referral for further assessment Condition on registration
Professional Misconduct	Investigation Remedial Education Costs
Incompetent Practice and Professional Misconduct	Investigation Remedial Education Costs
Professional Misconduct	Investigation Remedial Education Costs Close**
Incompetent Practice and Professional Misconduct	Investigation Final decision not rendered in 2022
Incompetent Practice and Professional Misconduct	Not seen by the Committee in 2022****
Incompetent Practice	Investigation Condition on registration Referral for further assessment
Professional Misconduct	Investigation Voluntary undertaking agreement, including remedial education Costs Voluntary surrender of registration accepted Temporary adjournment*
Incompetent Practice and Professional Misconduct	Not seen by the Committee in 2022****
Incompetent Practice and Professional Misconduct	Investigation Final decision not rendered in 2022

Nature of Complaint	Investigation Committee Decisions
Professional Misconduct	Investigation No further action*** Close**
Incompetent Practice and Professional Misconduct	Not seen by the Committee in 2022****
Incompetent Practice and Professional Misconduct	Investigation Final decision not rendered in 2022
Professional Misconduct	Investigation Remedial Education Costs Close**
Professional Misconduct	Investigation Final decision not rendered in 2022
Incompetent Practice and Professional Misconduct	Investigation No further action*** Close**
Incompetent Practice and Professional Misconduct	Investigation Conditions on registration Voluntary undertaking agreement, including remedial education and employer practice reports Costs
Professional Misconduct	Investigation Remedial Education Costs Close**
Incompetent Practice and Professional Misconduct	Investigation No further action*** Close**
Professional Misconduct	Investigation Remedial Education Costs Close**
Professional Misconduct	Investigation Final decision not rendered in 2022

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

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

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

\*\*\*\* As the complaint was received at the end of 2022 the matter was brought to the Committee in 2023.

# Professional Nursing Practice

The CLPNM provides consultation to practical nurses, employers, educators, and the public regarding practical nursing in Manitoba. It also provides consultation and education on the legislation, policies, and standards that guide the profession. In 2022, the CLPNM responded to 140 practice enquiries. The majority of the enquiries (59%) came from CLPNM registrants. The remainder came from LPN managers, staff educators, other health care professionals and the public.

The CLPNM regularly collaborates with other health regulators, both within and outside of Manitoba, to address common issues and trends in health care that may impact practical nursing both provincially and nationally. In 2022, CLPNM staff participated in working groups comprised of members of Manitoba's three nursing regulatory colleges, as well as a working group comprised of members of all LPN regulators across Canada.

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

The CLPNM published several new and revised documents to guide and direct the practice and conduct of CLPNM registrants in 2022:

- Guidance Document: Agency Nursing (New)
- Fact Sheet for Nursing Agencies (New)
- Guidance Document: Nursing Practice and Conduct in a Pandemic (Revised)
- Practice Direction: Aesthetic Nursing (Revised)
- Practice Direction: Duty to Provide Care (Revised)
- Interpretive Document: The Duty to Report (Revised)
- Entry-Level Competencies for the Licensed Practical Nurse in Manitoba (Revised)
- Nursing Competencies for Licensed Practical Nurses in Manitoba (Revised)

In addition, in 2022, the CLPNM continued to support the understanding and application of the new Standards of Practice and Conduct for the profession, which were approved and published at the end of 2021. A corresponding Jurisprudence Education learning module was developed and posted on the CLPNM website. Also, to aid registrants in reflecting on how to apply the standards in their professional practice, the CLPNM developed ten Your Standards in Focus articles, each on a different topic addressed in the new standards. These articles were also published to the CLPNM website.

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

A project to review the CCP was initiated in 2021 and continued throughout 2022. The activities carried out to inform changes to the program included a literature review, a jurisdictional scan, consultation with other professional regulators, and consultation with stakeholders including CLPNM registrants. A survey to gather feedback on potential changes to the CCP was circulated to CLPNM registrants in October 2022. The CLPNM received responses from over 270 LPNs. This feedback helped to inform changes to the CCP, and were approved by the CLPNM Board of Directors in December 2022.

Also in 2022, the CLPNM continued to work on the profession's transition to *The Regulated Health Professions Act* (RHPA). The RHPA will replace the laws dealing with each regulated health profession in stages and will eventually bring all regulated health professions under one umbrella act.

As part of the transition to the RHPA, the CLPNM was responsible for making a submission to the Government of Manitoba identifying which of the "reserved acts" fall within the scope of practice of Manitoba's LPNs. The reserved acts, which are listed in section 4 of the RHPA, are health care activities that could pose significant risk or possible harm to the public if performed by someone without the necessary competence. A health profession may be granted the authority to perform reserved acts if it can demonstrate that its members are competent to do so.

In November 2022, following several rounds of information-gathering about current LPN practice with CLPNM registrants, educators, employers and other stakeholders, the CLPNM submitted a formal reserved act proposal to Manitoba Health. The Government will consider the CLPNM's proposal, along with input it receives from other stakeholders (e.g. employers, educators, members of the public, and organizations that regulate or represent other professions), before deciding which reserved acts to authorize for the practical nursing profession. The Government's review and analysis of the CLPNM's proposal was ongoing at the end of 2022.

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

In 2022, no new by-laws were made and no by-laws were amended. The by-laws, which were last amended in 2021, can be reviewed in full on the CLPNM website at:

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



## **COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA**

### **Financial Statements**

**For the year ended December 31, 2022**

# COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

## Financial Statements

For the year ended December 31, 2022

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	<b>Contents</b>
<b>Independent Auditor's Report</b>	<b>33</b>
<b>Financial Statements</b>	
Statement of Financial Position	<b>35</b>
Statement of Operations	<b>36</b>
Statement of Changes in Net Assets	<b>37</b>
Statement of Cash Flows	<b>38</b>
Notes to Financial Statements	<b>39</b>



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Winnipeg MB R3B 3K6 Canada

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## Independent Auditor's Report

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

### Opinion

We have audited the financial statements of the **College of Licensed Practical Nurses of Manitoba** (the "College"), which comprise the statement of financial position as at December 31, 2022, and the statement of operations, statement of changes in net assets, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at December 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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



As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO Canada LLP*

Chartered Professional Accountants

Winnipeg, Manitoba  
April 3, 2023

# COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

## Statement of Financial Position

As at December 31 2022 2021

### Assets

#### Current Assets

Cash and bank	\$ 2,029,122	\$ 1,947,822
Receivables	6,726	3,627
Prepays	48,712	36,878
	2,084,560	1,988,327

Investments (Note 3) 1,552,205 1,636,068

Capital and intangible assets (Note 4) 765,177 791,039

**\$ 4,401,942 \$ 4,415,434**

### Liabilities and Net Assets

#### Current Liabilities

Payables and accruals (Note 5)	\$ 252,238	\$ 291,006
Deferred revenue	1,674,020	1,643,790
	1,926,258	1,934,796

Commitment (Note 6)

#### Net Assets

Invested in capital and intangible assets	765,177	791,039
Unrestricted	1,710,507	1,689,599
	2,475,684	2,480,638

**\$ 4,401,942 \$ 4,415,434**

Approved on behalf of the Board of Directors:

 \_\_\_\_\_ President

 \_\_\_\_\_ Executive Director

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

## COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA Statement of Operations

For the year ended December 31	2022	2021
<b>Revenue</b>		
Registration fees	\$ 1,878,820	\$ 1,892,858
Program income	201,471	149,277
Administrative income	73,181	58,388
Investment revenue, net (Note 7)	(61,801)	88,420
Other	7,135	5,603
	<b>2,098,806</b>	<b>2,194,546</b>
<b>Expenses</b>		
Personnel	1,382,615	1,350,390
Administration	255,609	295,090
Program	114,233	61,527
Legal	51,441	65,952
Interest and services charges	43,115	43,218
Repairs and maintenance	41,767	21,813
Insurance	40,193	37,763
Board of Directors	37,669	26,934
Committee	27,596	29,038
Utilities	22,850	22,239
Property taxes	19,528	19,519
Equipment	6,315	6,314
	<b>2,042,931</b>	<b>1,979,797</b>
<b>Excess of revenue over expenses before other items</b>	<b>55,875</b>	<b>214,749</b>
<b>Other Items</b>		
Amortization of capital and intangible assets	59,143	58,335
Loss on disposal of capital assets	1,686	-
	<b>60,829</b>	<b>58,335</b>
<b>Excess (deficiency) of revenue over expenses for the year</b>	<b>\$ (4,954)</b>	<b>\$ 156,414</b>

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

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

**For the year ended December 31, 2022**

	<b>2022</b>			2021
	<b>Invested in Capital and Intangible Assets</b>	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
<b>Net assets</b> , beginning of year	\$ 791,039	\$ 1,689,599	\$ 2,480,638	\$ 2,324,224
<b>Excess (deficiency) of revenue over expenses for the year</b>	(60,829)	55,875	(4,954)	156,414
<b>Interfund Transfer</b>				
Capital and intangible assets acquired (\$92,593 in 2021)	34,967	(34,967)	-	-
<b>Net assets</b> , end of year	\$ 765,177	\$ 1,710,507	\$ 2,475,684	\$ 2,480,638

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

## COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA Statement of Cash Flows

For the year ended December 31	2022	2021
<b>Cash Flows from Operating Activities</b>		
Excess (deficiency) of revenue over expenses for the year	\$ (4,954)	\$ 156,414
Adjustments for items not affecting cash		
Amortization of capital assets	59,143	58,335
Unrealized loss (gain) on adjustment to fair value of investments	123,056	(40,521)
Loss on disposal of capital assets	1,686	-
	<u>178,931</u>	174,228
Changes in non-cash operating working capital balances		
Receivables	(3,099)	5,558
Prepays	(11,834)	3,369
Payables and accruals	(38,768)	11,292
Deferred revenue	30,230	24,532
	<u>155,460</u>	218,979
<b>Cash Flows Applied to Investing Activities</b>		
Investment acquisitions net of dispositions	(39,193)	(37,649)
Acquisition of capital and intangible assets	(34,967)	(92,593)
	<u>(74,160)</u>	(130,242)
<b>Cash flows from financing activities</b>	<u>-</u>	-
<b>Net increase in cash and bank during the year</b>	<b>81,300</b>	<b>88,737</b>
<b>Cash and bank, beginning of year</b>	<u>1,947,822</u>	1,859,085
<b>Cash and bank, end of year</b>	<u>\$ 2,029,122</u>	<u>\$ 1,947,822</u>

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



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# COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

## Notes to Financial Statements

For the year ended December 31, 2022

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### 1. Nature of Operations

The College of Licensed Practical Nurses of Manitoba ("College") is the professional regulatory body for Licensed Practical Nurses in Manitoba. The College ensures safe nursing care for the public by establishing and monitoring standards of nursing education and nursing practice, and investigating complaints concerning the conduct and practice of Licensed Practical Nurses.

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

### 2. Summary of Significant Accounting Policies

#### a. Basis of Accounting

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

#### b. Revenue Recognition

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

#### c. Capital and Intangible Assets

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

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

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# COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

## Notes to Financial Statements

For the year ended December 31, 2022

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### 2. Summary of Significant Accounting Policies (continued)

#### d. Employee Future Benefits

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

#### e. Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs from the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each balance sheet date and charged to the financial instrument for those measured at amortized cost.

#### f. Use of Estimates

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

### 3. Investments

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

	<u>2022</u>	<u>2021</u>
Cash	\$ 36,060	\$ 24,135
Canadian equity	179,159	232,485
Fixed income fund	1,068,808	1,064,250
International equity	86,479	119,118
U.S. equity	181,699	196,080
	<u>\$ 1,552,205</u>	<u>\$ 1,636,068</u>

# COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

## Notes to Financial Statements

For the year ended December 31, 2022

### 4. Capital and Intangible Assets

	2022			2021		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Land	\$ 135,455	\$ -	\$ 135,455	\$ 135,455	\$ -	\$ 135,455
Building	840,006	335,793	504,213	834,306	315,364	518,942
Computer equipment	101,314	63,011	38,303	219,697	160,989	58,708
Furniture	56,844	49,350	7,494	56,844	47,675	9,169
Intellectual property	7,000	5,396	1,604	7,000	3,646	3,354
Office equipment	337,449	300,690	36,759	322,192	296,203	25,989
Registration system	63,490	22,141	41,349	49,480	10,058	39,422
	<b>\$ 1,541,558</b>	<b>\$ 776,381</b>	<b>\$ 765,177</b>	<b>\$ 1,624,974</b>	<b>\$ 833,935</b>	<b>\$ 791,039</b>

### 5. Payables and Accruals

	2022	2021
Government remittances payable	\$ 99,231	\$ 99,006
Salaries and vacation payable	49,627	60,715
Trade payables and accrued liabilities	103,380	131,285
	<b>\$ 252,238</b>	<b>\$ 291,006</b>

### 6. Commitment

The College has a contractual obligation in respect of a lease for office equipment requiring payments totalling \$5,788 to expiry in November 2023.

### 7. Investment Revenue

Investment revenue for the year is comprised of the following:

	2022	2021
Unrealized gain (loss) on adjustment to fair value of investments	\$ (123,056)	\$ 40,521
Gain on disposition of investments	16,893	23,848
Interest and dividends	63,250	43,125
Investment management fees	(18,888)	(19,074)
	<b>\$ (61,801)</b>	<b>\$ 88,420</b>

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# COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

## Notes to Financial Statements

For the year ended December 31, 2022

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### 8. Employee Future Benefits

#### Multi-employer Defined Benefit Pension Plan

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

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

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

Variations between actuarial funding estimates and actual experience may be material and any differences are generally to be funded by the participating members. The most recent actuarial valuation of the Plan as at December 31, 2021 indicates a solvency deficiency. Contributions to the Plan made during the year by the College on behalf of its employees amounted to \$100,744 (\$99,400 in 2021) and are included as expenses in the statement of operations.

#### Pre-retirement Leave Plan

Employees are granted pre-retirement leave benefits based on meeting specific criteria. Pre-retirement leave benefits liability is estimated by management to be \$9,900 as at December 31, 2022 (\$5,300 as at December 31, 2021). Since the amount is insignificant, the estimate of pre-retirement liability has not been recorded in these financial statements at year end.

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# COLLEGE OF LICENSED PRACTICAL NURSES OF MANITOBA

## Notes to Financial Statements

For the year ended December 31, 2022

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### 9. Financial Instrument Risk Management

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

#### Credit Risk

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

#### Liquidity Risk

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

#### Market and Interest Rate Risk

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



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