

# ANNUAL REPORT



23



**REGULATION FOR SAFE,  
COMPETENT, AND ETHICAL  
NURSING CARE**

---

165 Regent Street  
Fredericton, NB  
Canada E3B 7B4

1-800-442-4417  
[nanb@nanb.nb.ca](mailto:nanb@nanb.nb.ca)  
[nanb.nb.ca](http://nanb.nb.ca)

---

# 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:**

1. Promote good practice that meets the standards for nursing practice and nursing education and is evidence informed.
2. 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.
3. 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;
- Responding to complaints received from members, employers and the public; and
- NANB committees, with member and public participants, complete the screening of complaints, fit to practice review and disciplinary processes.



# NANB ANNUAL REPORT 2023

---

3	<u>NURSING REGULATION IN THE INTEREST OF THE PUBLIC</u>
3	<u>Public Protection</u>
4	<u>About NANB</u>
7	<u>President's Message</u>
8	<u>2023: A YEAR IN REVIEW</u>
9	<u>PRACTICE, EDUCATION &amp; REGISTRATION DEPARTMENT</u>
9	<u>Top Consultation Topics</u>
10	<u>Continuing Competence Program</u>
11	<u>Legislated and Standing Committees for Practice</u>
11	<u>Legislated and Standing Committees for Education</u>
12	<u>2023 Registration</u>
16	<u>COMPLAINTS DEPARTMENT</u>
16	<u>Complaints Process</u>
16	<u>Complaints Committee</u>
16	<u>Discipline Committee</u>
17	<u>Fitness to Practice Committee</u>
19	<u>DRAFTING NEW ACT &amp; BY-LAWS</u>
20	<u>POLICY, RISK AND COMPLIANCE DEPARTMENT</u>
20	<u>Highlights and Achievements</u>
21	<u>OPERATIONS DEPARTMENT</u>
21	<u>Organizational Chart</u>
21	<u>Communications &amp; Engagement</u>
27	<u>FINANCE DEPARTMENT</u>
27	<u>Auditor's Report</u>
38	<u>BOARD OF DIRECTORS 2023</u>



# PRESIDENT'S MESSAGE



**N**urses maintain one of the highest levels of trust amongst health professionals, and this trust is maintained in part through professional self-regulation. NANB is mandated by the *Nurses Act* to support nurses in the provision of safe, ethical and competent care, while assuring the public of a certain standard of nursing care. For the public to trust nurses, and to collectively trust the profession, it is incumbent on us to constantly strive to improve upon what we do. As the world of health professional regulation evolves, NANB must respond and progress to continually remain relevant, effective and ensure legislated responsibilities are accomplished.

The Board of Directors and staff of NANB are proud to share several regulatory accomplishments, and organizational changes that occurred during 2023.

Operationally, our team at NANB has grown significantly adding capacity in areas of regulation, specifically support for internationally educated nurses (IENs) as well as nurse consultants, growing our complaints department to respond to increased workload, adding a Policy, Risk, and Compliance Department, as well as a Director of Operations. With growing team comes organizational restructuring ensuring we have rightsized to meet the regulatory demands not only today but into the future.

With the added capacity while leveraging technology the team completed:

- Registration with a new database called Alinity.
- Reduced barriers to IENs to become registered in New

Brunswick which contributed to the province's health human resource goal of recruitment.

- Worked collaboratively with government on an initiative to welcome nurses across the country by registering nurses in good standing from other jurisdictions within 24 hours.

Looking to the future we are embarking on a new Board of Director led strategic plan and continue supporting membership decisions through the overhaul of the *Nurses Act* project which, once completed, will rebrand NANB under a single mandate regulatory organization.

The draft legislation will be shared with stakeholders, government, and nurses over the coming year as part of a collaborative engagement strategy that will strengthen the existing *Nurses Act* not only bringing the over 40-year-old *Act* to date, but ensuring the language provides NANB the flexibility to adapt and evolve with regulation and the nursing profession into the future.

NANB and our Board of Directors remain committed to the membership and stakeholder consultative process, emphasizing the importance of the role for the professional regulatory body, listening to our membership to ensure that everyone understands the proposed changes and how this modernization will better reflect our reality in New Brunswick. We encourage nurses to engage in this project as invitations to participate are circulated.

Be a part of history, help us shape the *Nurses Act* and set the foundation of nursing practice for years to come.

---

Nathan Wickett  
*President*



**2023:  
A YEAR IN  
REVIEW**



# PRACTICE, EDUCATION & REGISTRATION DEPARTMENT

## Top Consultation Topics 2023

Nurse consultants provide confidential consultations to nurses, employers, and health care providers. Consultations are provided on a wide variety of topics and are reviewed to ensure NANB has adequate resources and is responding to emerging trends.

### Nursing Education (7%)

- [Nursing Education](#) (webpage)

### Scope of Practice GN/RN (7%)

- [Nursing Standards](#)
- [Role of the Nurse and Scope of Practice Toolkit](#) (webpage)
- [FAQs for RNs](#) (PDF)
- [Fact Sheet: Graduate Nurse Scope of Practice](#) (PDF)
- [Transition to Nursing Practice Toolkit](#) (webpage)

### Medication Management (4%)

- [Standards for Medication Management](#)
- [FAQ—Medication Management](#)
- [FAQ—Signing for Medication Administration](#)
- [Fact Sheet: Directive](#)

### Self-employment (4%)

- [Guideline for Self-Employed Practice](#) (PDF)

### Telenursing (4%)

- [Guideline for Telenursing Practice](#) (PDF)
- [Telenursing Practice Toolkit](#) (webpage)
- [FAQ—Requirements to Provide Telenursing in N.B.](#) (PDF)
- [When can Telenursing Practice be Considered Appropriate?](#) (PDF)

### Recognition of Nursing Practice (3%)

- [Guideline for Recognition of Nursing Practice](#) (PDF)

### Scope of Practice GNP/NP (3%)

- [Nurse Practitioner](#) (webpage)
- [FAQs for NPs](#) (PDF)

### Standards of Practice (3%)

- [Nursing Standards](#) (webpage)
- [Standards of Practice for Registered Nurses](#) (PDF)
- [Fact Sheet: Applying the Standards of Practice in my Practice](#) (PDF)



### Presentations

Nurse consultants are available to deliver presentations on topics such as, NANB's role, the standards of practice, nurses' roles and responsibilities, documentation, professionalism, and working with limited resources. In 2023, nurse consultants delivered presentations to over 900 participants.



### New Resources

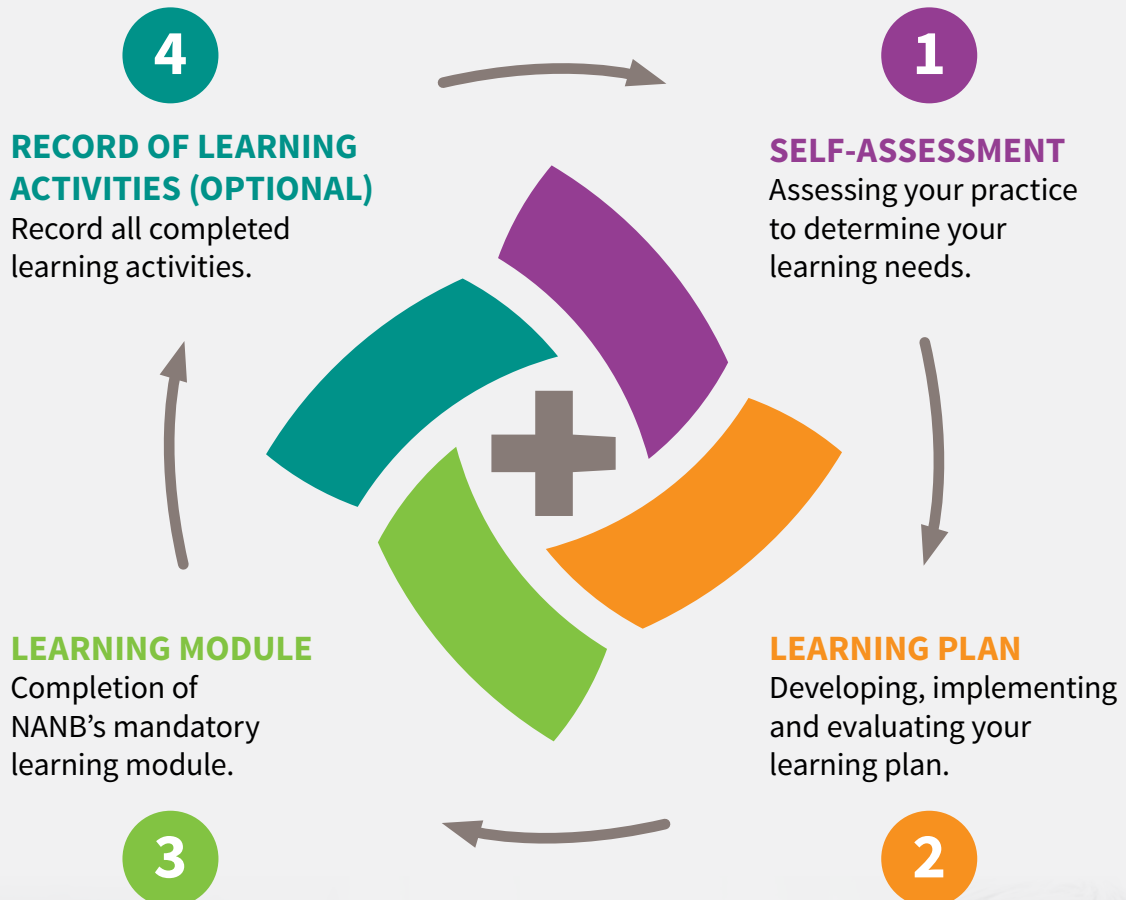
- [Entry-Level Competencies for Nurse Practitioners](#)
- [Fact Sheet: Dual Registration and concurrent practice](#)
- [Practice Guideline: Privacy and Confidentiality](#)
- [Fact Sheet: Misinformation and Disinformation](#)
- [FAQ: Nurses Communicating Test Results](#)
- [Pandemic Toolkit: Resources for nurses and the public](#)

### Revised Resources

- [Fact Sheet: Directive](#)
- [Fact Sheet: Graduate Nurse Scope of Practice](#)
- [Guideline for Telenursing Practice](#)



## Continuing Competence Program

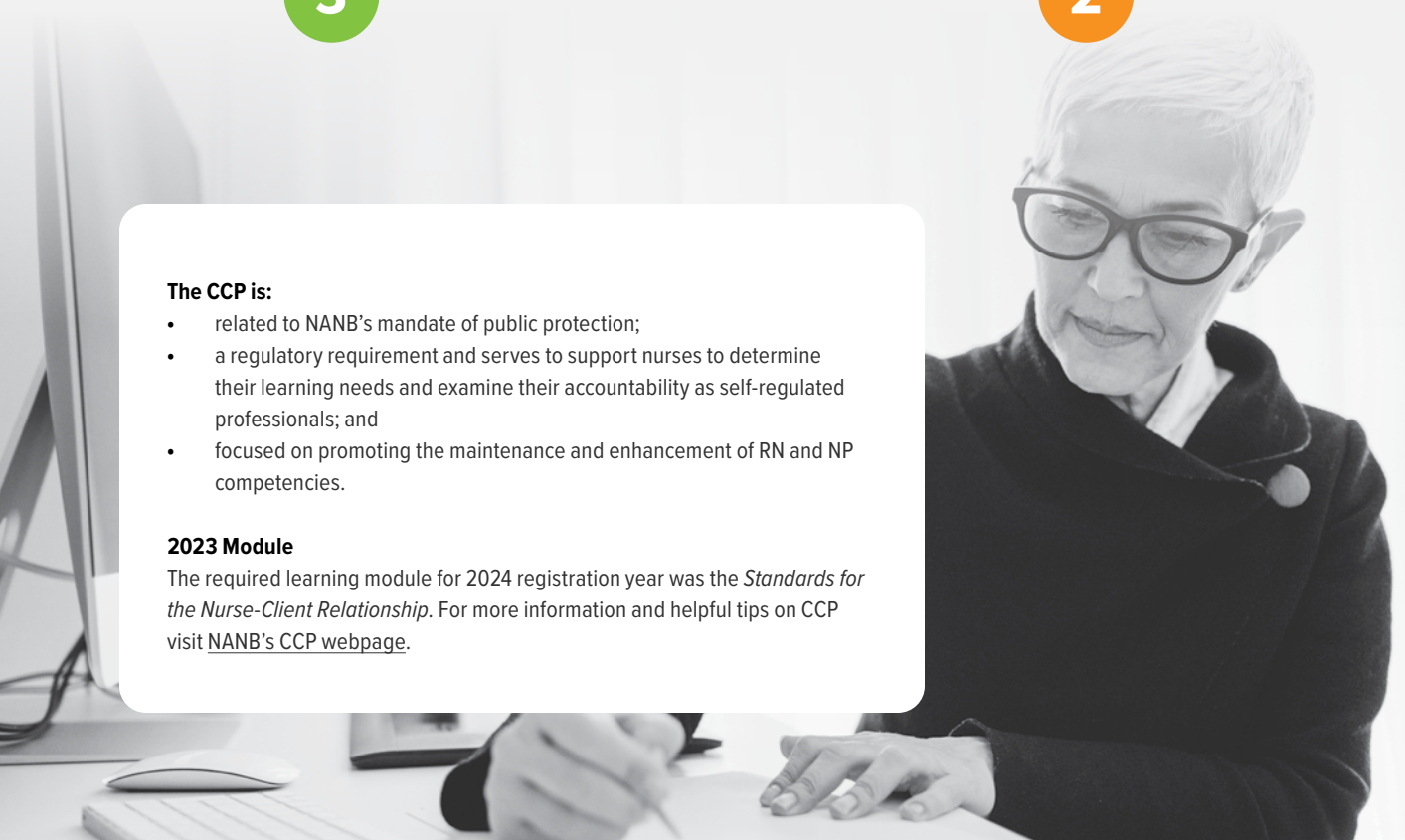


### The CCP is:

- related to NANB's mandate of public protection;
- a regulatory requirement and serves to support nurses to determine their learning needs and examine their accountability as self-regulated professionals; and
- focused on promoting the maintenance and enhancement of RN and NP competencies.

### 2023 Module

The required learning module for 2024 registration year was the *Standards for the Nurse-Client Relationship*. For more information and helpful tips on CCP visit [NANB's CCP webpage](#).



## Legislated and Standing Committees for Practice

### 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 Directions and, as required, to the New Brunswick Minister of Health.

The NPTC met on April 18, 2023. The Terms of Reference and the committee's legislated mandate were reviewed. Additionally, the committee passed the motion to remove heroin from the

Schedule C exclusion list in keeping with NP prescriptive authorities in most Canadian jurisdictions. This recommendation was approved by both the NANB Board of Directors and the Minister of Health. The NP Schedules for Ordering can be found in Appendix 2 of the *Standards for the Practice of Primary Health Care Nurse Practitioners*.

### Committee Members

Pharmacist, Christine Michaud (Chairperson), Mary Anne Hogan NP, Dawn Chony-LeBlanc, NP, Dr. Michael Pelkey, Dr. Tom Laughlin, and pharmacist, Anastasia Shiamptanis.

---

## Legislated and Standing Committees for Education

### Nursing Education Advisory Committee

The Nursing Education Advisory Committee (NEAC) advises the NANB Board of Directors regarding the development and maintenance of nursing education standards, approving schools of nursing, and establishing outcomes of nursing program reviews.

In 2023, the NEAC held three meetings. The business of the meetings included:

#### Preliminary approval of:

- Beal University Bachelor of Science in Nursing;
- Earn as You Learn (Step Up to Nursing) pilot program by University of New Brunswick (UNB) Saint John site and Université de Moncton (UdeM) Shippagan site;

#### Review of interim reports from:

- Oulton College Bachelor of Science in Nursing;
- UdeM nurse practitioner program;
- UNB nurse practitioner program;
- UNB Bachelor of Nursing program;
- Collège communautaire du Nouveau-Brunswick transition et readmission en sciences infirmières programme, and
- UNB Manipal Academy of Higher Education dual degree program

All NANB approved programs can be found on the [NANB website](#).

#### Committee members

Lisa Keirstead-Johnson (Chair), Nancy Doiron-Maillet, Caroline Gibbons, Sharon Hamilton, Lisa Snodgrass, Marie-Christine Friolet, Chelsea Currie Stokes, Jennifer Splane and Glenn Whiteway.

### Resolutions Committee

The Resolutions Committee received the following resolutions which were deemed in order:

- NANB to consider taking steps to ensure that at least one nurse practitioner be appointed to the Complaints Committee and on each Complaints Committee panel considering complaints involving nurse practitioner practice.
- NANB to consider taking steps to ensure that at least one nurse practitioner be appointed to the Discipline and Fitness to Practice Committees and on each Discipline and Fitness to Practice Committee panel considering complaints involving nurse practitioner practice.

At the May 2023 Annual General Meeting, these resolutions were presented and accepted by voting members.

NANB thanks the Nurse Practitioners of NB for their efforts to solicit NP volunteers for NANB's Complaints, Discipline, and Fitness to Practice Committees. Because of their encouragement of their members, NANB was able to appoint two (2) nurse practitioners to the Complaints Committee and two (2) nurse practitioners to the Discipline Committee. NANB already had one (1) nurse practitioner on the Discipline Committee and three (3) nurse practitioners on the Fitness to Practice Committee before the above resolutions at the 2023 AGM.

#### Committee members

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



## 2023 Registration

### Supporting NB Workforce Planning

NANB is committed to regulating nurses to provide safe, competent, and ethical nursing care and supporting our partners in strengthening health care delivery in New Brunswick (NB). In 2023, NANB made strategic changes to facilitate registered nurse (RN) registration.

**In March**, the NANB BOD approved rule changes to expedite registration of Canadian RNs.

**In May**, the NANB BOD approved new registration pathways for internationally educated nurses (IENs). The pathways were developed in consideration of important factors, such as, supporting the IEN to be prepared to meet the demanding health care context, encouraging recruitment from French and English speaking countries, and the World Health Organization health workforce support and safeguards.

**In November**, the NANB BOD passed a rule change to allow RNs with limited currency (more than 0 hours but less than the

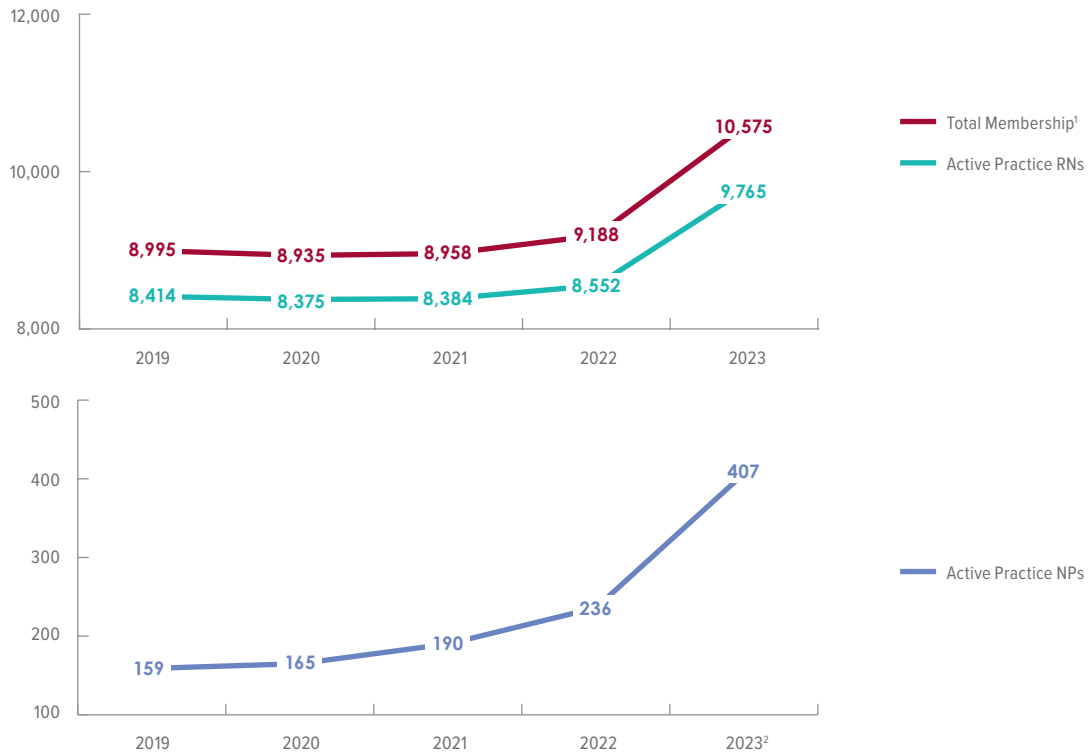
required 1125 in the past 5 years) to be eligible to renew their registration conditional on successful completion of 600 hours Supervised Clinical Experience.

**NANB also** entered into multiyear advanced payment agreement whereby the Government of New Brunswick (GNB) provides NANB with funds (between July 2023 and April 2027) to cover:

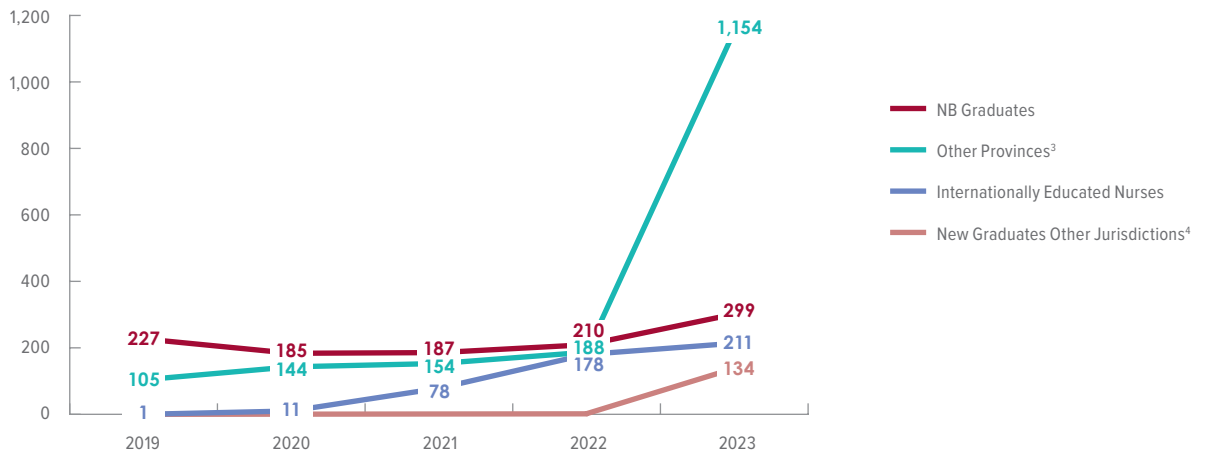
- Initial application and registration fee for IENs enrolled in the GNB IEN support program, which started in July 2023; and
- Initial registration fee for first time registration for newly graduated nurses from NB and nurses coming to NB to work from other Canadian jurisdictions which will begin in January 2024.

**NANB continues** to work with our provincial and national partners to find solutions, efficiencies, and ways of harmonizing application processes and to assist applicants to be successfully integrated into the health care system.





**FIGURE 1 (INCLUDES THE TWO GRAPHS ABOVE)  
ACTIVE PRACTICE RNs AND NPs**



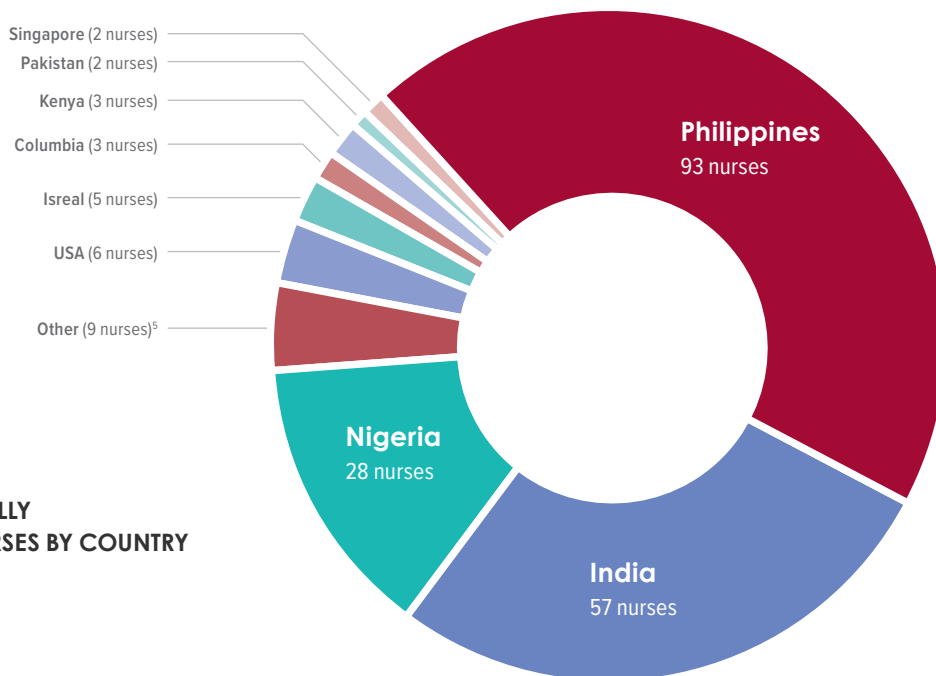
**FIGURE 2  
NUMBER OF NEW REGISTRANTS**

<sup>1</sup> Total Membership includes Active Practice RNs and NPs, Non-practicing members, and Life Members

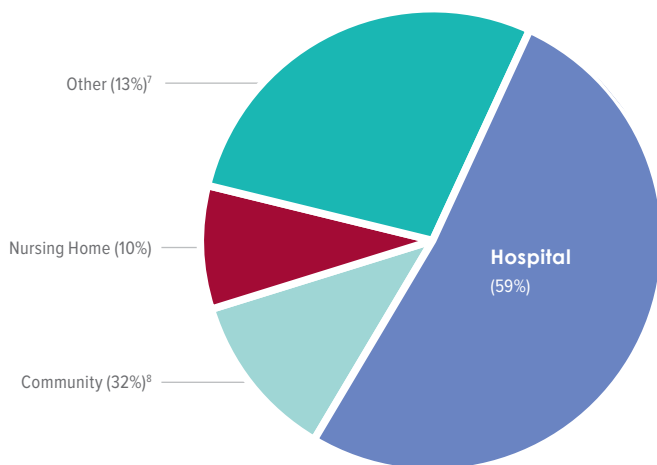
<sup>2</sup> In 2023, 207 NPs resided in NB

<sup>3</sup> Other provinces includes RNs (1001) and NPs (153) working as travel nurses providing services to NB (538), travel nurses providing service outside of NB (309), NPs and RNs providing virtual care, and IENs migrating to NB

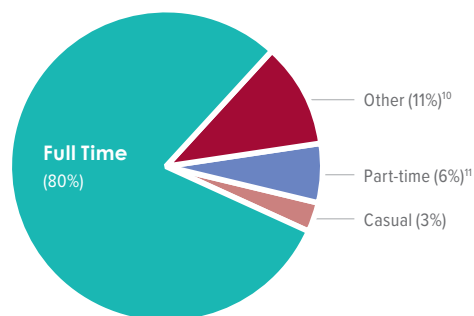
<sup>4</sup> 79 from Quebec



**FIGURE 3**  
INTERNATIONALLY  
EDUCATED NURSES BY COUNTRY  
OF EDUCATION



**FIGURE 4**  
PLACE OF EMPLOYMENT<sup>6</sup>



**FIGURE 5**  
DISTRIBUTION OF  
NURSE EMPLOYMENT<sup>9</sup>

<sup>5</sup> The "other" category includes one each from the following countries: Chile, Egypt, Hong Kong, Iran, Japan, Lebanon, Poland, Romania, South Africa

<sup>6</sup> Totals may not sum to 100% due to rounding

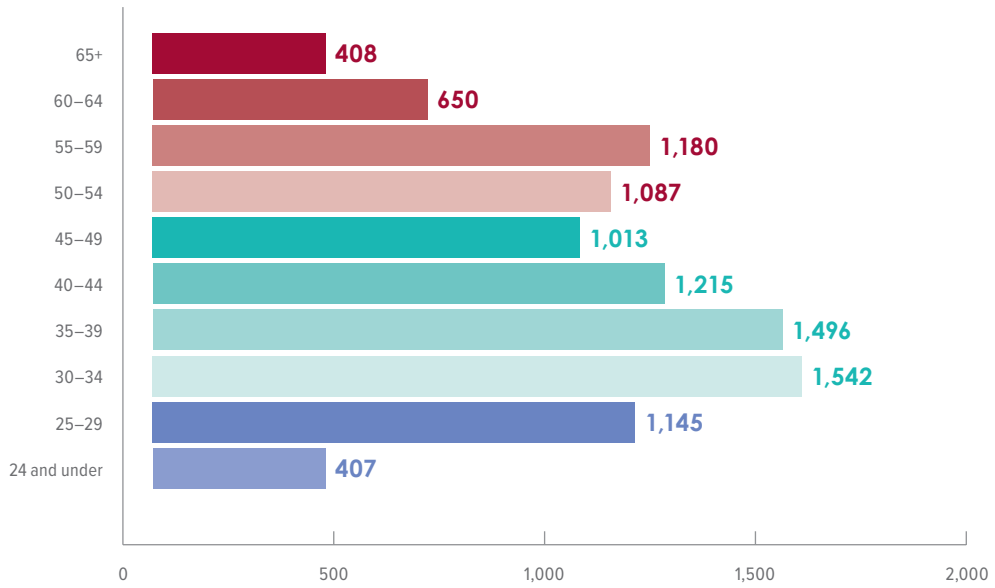
<sup>7</sup> Other includes industry, educational institutions, self-employed, association, government, correctional facilities, addiction centres, armed forces

<sup>8</sup> Community includes Public Health Service, Home Care Agencies, Physicians Offices, Health Services Centres, Mental Health Clinics and Community Health Centres

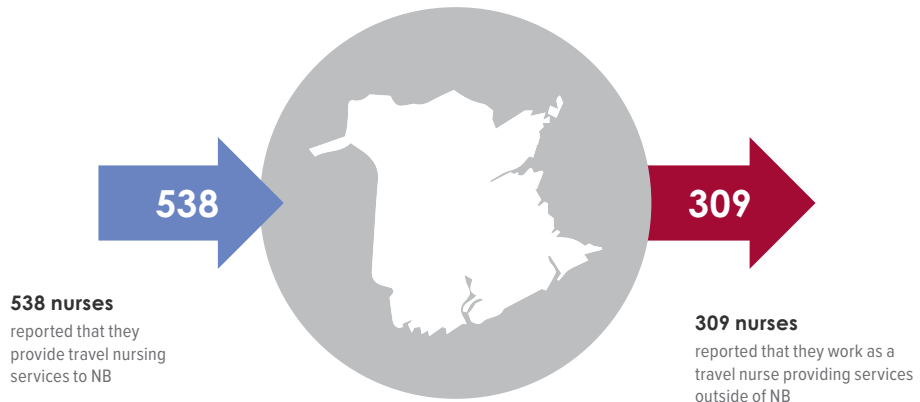
<sup>9</sup> Totals may not sum to 100% due to rounding

<sup>10</sup> Includes temporary, leave of absence, and unknown

<sup>11</sup> Includes part-time by choice and part-time seeking full-time



**FIGURE 6**  
**AGE DISTRIBUTION OF EMPLOYED RNs & NPs**



**FIGURE 7**  
**TRAVEL NURSES**

# COMPLAINTS DEPARTMENT

## Complaints Process

The *Nurses Act* sets out the process for NANB to manage complaints against registered nurses and nurse practitioners (collectively, “nurses”). NANB is responsible for addressing 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 her/him/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 Fitness to Practice (Review) Committee. 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, 2022 to November 30, 2023 reporting year were: Denise Cyr-LaPlante (Chair), Robyn Kenney (Vice-Chair), Manon Robichaud, Catherine Hamilton, Pamela Power, Jessica Webster, Fernande Chouinard, Brian Stewart, Gerald Pelletier, and Maurice Comeau.<sup>12</sup>

### Discipline Committee

The Discipline Committee hears complaints referred by the Complaints Committee related to allegations such as professional misconduct, incompetence, and dishonesty.

Members of the Discipline Committee during the December 1, 2022 to November 30, 2023 reporting year were: Luc Drisdelle (Chair), Karen Ursel (Vice-Chair), Caroline Boudreau (Vice-Chair), Nathalie Godin, Hollie Muir, 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.<sup>15</sup>

**TABLE 1**  
**SUMMARY OF ACTIVE AND CLOSED COMPLAINTS 2023<sup>13</sup>**

	Complaints Committee	Discipline Committee	Fitness to Practice Committee (FTP)	Totals
<i>Process</i>				
Complaints Committee meetings	43			43
ACRP meetings		7	2	9
Hearings		1	1	2
<i>Results</i>				
Refer to Discipline	4			4
Refer to FTP	3			3
Registration suspended <sup>14</sup>	5	7	1	13
Conditions imposed			1	1
Complaints dismissed	10			10

Carried over from 2022: 82    Received new 2023: 59    Less Closed in 2023: 20    Total Active Complaints: 121

<sup>12</sup> Catherine Hamilton and Pamela Power completed their terms as Complaints Committee members in 2023, and NANB thanks them for their service

<sup>13</sup> The number of meetings exceeds the number of decisions (results) as many decisions have not yet been finalized for matters that have been considered by the Complaints Committee

<sup>14</sup> Suspended by Complaints Committee pending consideration by Discipline or FTP Committee, or suspended after Alternate Complaint Resolution Proposal or hearing Committee

## Fitness to Practice (Review) Committee

The Fitness to Practice (Review) Committee hears complaints referred by the Complaints Committee when such complaints involve a nurse’s capacity or fitness to safely practice nursing due to an ailment or condition.

Members of the Fitness to Practice Committee during the December 1, 2022 to November 30, 2023 reporting year were: Nathalie Godin (Chair), Katherine Burkholder (Vice-Chair), Cindy Vienneau (Vice-Chair), Adam Gagnon (Vice-Chair), Caroline Boudreau, Michelle Morin, Kate Scott, Hollie Muir, Heather Fifield, Lisa Chapman, Debbie Lynch, Nicola Hamburg, Kristi Schriver, Maryse Collin, Michele MacNeil, Barry Miller, Yves Godreau, Dorina St-Onge, and Camille Roy.<sup>15</sup>

## What kinds of complaints does NANB receive?

Figure 8 (page 18) is a snapshot of the allegations made in the active complaints as of November 30, 2023. Most complaints involve allegations that fall under more than one of the descriptions below. Each active complaint is listed under the category that best describes the allegations or that describes the main allegation in each case. Note: Some of these complaints have since been dismissed or closed, and others are at various stages of the complaints process.

## Notable Trends in Complaints Received

From December 1, 2022 to November 30, 2023, NANB saw an increase in active drug diversion (for substance abuse without drug diversion) complaints compared to recent years. NANB had the following numbers of open complaints relating to drug diversion/substance abuse in the last several reporting years.

Another trend noted this year, was an increase in complaints against internationally educated nurses (IENs) and recent graduates who were new to nursing practice whose practice issues, in some cases, may have resulted from a lack of adequate orientation, support and supervision to enable their successful integration into the nursing workplace.

**TABLE 2**  
**NUMBER OF NEW SUBSTANCE USE OR DRUG DIVERSION CASES PER YEAR**

Year	Open Cases
2023	14
2022	9
2021	9
2020	8

## Work undertaken for new Complaints, Discipline, and Fitness to Practice Rules of Procedure

During this reporting period, the NANB Complaints Department worked with the NANB Complaints, Discipline, and Fitness to Practice Committees and external consultants to review our internal procedures to align with best practices in complaints proceedings. These new Rules of Procedure were approved by the Committees and came into effect on January 8, 2024, and provide guidance to the parties to a complaint.

At the Complaints Committee stage, where the matter arose by way of a formal complaint, the parties are the person who submitted the complaint and the nurse(s) against whom the complaint was made. If the Complaints Committee decides to refer a complaint to the Discipline Committee or to the Fitness to Practice Committee, then NANB will assume the role of complainant and will prosecute the allegations. Where the matter arose by way of a mandatory report under the *Nurses Act*, then NANB acts as the complainant throughout the matter. Historically, individual complainants (employers, patients, colleagues, individuals, etc.) were responsible to pursue complaints and present their own evidence at hearings, and other related activities. NANB’s assumption of the role of complainant is consistent with best regulatory practices in Canada, and responds to feedback provided to NANB from complainants and respondents about the complaints process.

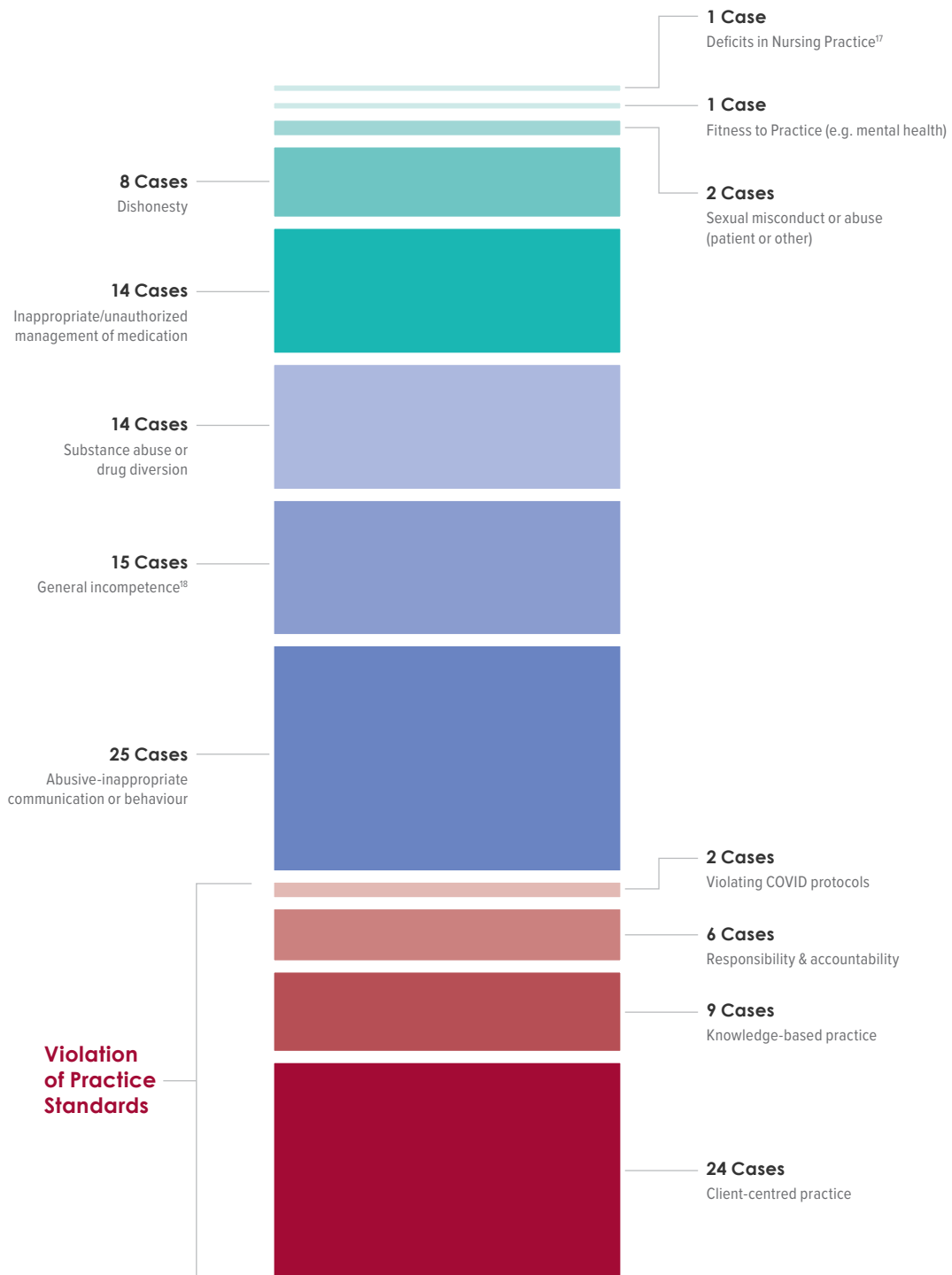
If the Complaints Committee refers the complaint against a nurse(s) to either the Discipline Committee or the Fitness to Practice Committee, then the Discipline and Fitness to Practice Rules of Procedure will apply to that proceeding.

With the adoption of these Rules of Procedure, hearings before the Discipline Committee will now be open to the public. Hearings before the Fitness to Practice Committee, which deal with the health of a nurse, are closed to the public. Hearings will generally be held in electronic format. The Rules of Procedure explain the requirements for documents (forms and service), pre-hearing conferences, disclosure and production, motions (including adjournments), findings of facts in prior matters, costs, etc.

The Discipline Committee and Fitness to Practice Committee Rules of Procedure do not apply to interim orders imposed under section 32 of the *Nurses Act* or to the Alternative Complaint Resolution Process (ACRP) set out in the NANB Bylaws. The Complaints, Discipline, and Fitness to Practice Rules of Procedure can be found at [nanb.nb.ca/complaints-process](https://nanb.nb.ca/complaints-process).

<sup>15</sup> Janet Fogarty, Zeinabou Sow, Hanin Omar, and Jennifer Fillmore completed their terms as Discipline Committee members in 2023, and NANB thanks them for their service.

<sup>16</sup> Nicola Hamburg completed her term as a Fitness to Practice Committee member in 2023, and NANB thanks her for her service.



**FIGURE 8**  
**NUMBER OF COMPLAINTS BY NATURE**  
**OF COMPLAINT (2023)**

<sup>17</sup> Allegations of deficits in nursing practice relate to concerns about a specific competency and/or one or more isolated incidents

<sup>18</sup> Allegations of general incompetence relate to practice concerns about numerous nursing competencies (ex: medication management, time management, critical thinking, documentation, etc)

# DRAFTING NEW ACT & BYLAWS



A resolution was passed at the NANB AGM on May 18, 2022 which stated in part that NANB would divest its advocacy/association activities and would proceed with research, discussions, and stakeholder consultation regarding the introduction of a new *Nurses Act*. The resolution stated that in parallel, NANB would support the development of a new nurses association which will maintain the responsibility of nursing advocacy and advancement of the nursing profession.

The current *Nurses Act* has seen few changes since its proclamation in 1984. NANB has worked with legal experts in professional regulation to produce a new draft *Act* and Bylaws. Once complete, NANB will share the draft *Act* and Bylaws with registrants, the Government of New Brunswick, and relevant stakeholders for comments and consultation. The new draft *Act* and Bylaws will create and enable the following, which our current *Act* and Bylaws do not:

- Clearly establish NANB (under its new name) as a regulator and not an association;
- Better define the scope of nursing practice;
- Remove regulatory barriers to practice for nurse practitioners;
- Address nurses' fitness to practice issues outside of the complaints and discipline process;
- Prioritize the public interest mandate and reduce confusion about the public's and nurses' competing interests;
- Establish a new committee structure to enhance accountability and to better enable flexibility in registration and complaints process;
- Enable masters-prepared advanced practice nursing (i.e. NP and CNS) and RN expanded scope nursing practice (i.e. RN prescribing)
- Enable registration of new types of nursing designations (i.e. registered psychiatric nurses); and much more.

# POLICY, RISK, & COMPLIANCE DEPARTMENT

## Highlights of NANB's Policy, Risk, and Compliance Department in its Inaugural Year

In 2023, NANB marked the inaugural year of its Policy, Risk, and Compliance Department. Under the Directorship of Colin Leahy, this department is assisting NANB in its commitment to staying ahead of its everchanging landscape, playing a pivotal role in fortifying the organization's dedication to public protection. It will support our Board of Directors and our two core departments of Practice Education and Registration and Complaints by providing leadership in organizational policy development; analysing and mitigating internal and external risks; overseeing the organization's information management system including our electronic register; generating statistical reports; and enabling research.

The emergence of the Policy, Risk, and Compliance Department underscores NANB's commitment and proactive approach to navigate the complexities of regulatory, financial, and technological changes and serves as a cornerstone in NANB's commitment to integrity, competence, accountability, innovation, and excellence. By overseeing policy, risk, and compliance matters, the Department ensures the stability and viability of NANB in alignment with its strategic plan.

## Significant Achievements

**Policy Development and Review:** A robust policy review process and schedule was developed, ensuring that NANB's policies align with emerging best practices.

**Risk Management Framework:** A comprehensive risk management framework was developed and established, marking a milestone in NANB's ability to identify, mitigate, and manage risks effectively.

**First Annual Risk Assessment:** NANB successfully completed its first-ever annual comprehensive evidenced-based internal and external Risk Assessment. This Risk and Assessment will be the foundation to developing a comprehensive organizational risk mitigation plan in 2024, which will enhance the organization's resilience in the ever-changing healthcare landscape.

**Cybersecurity Training:** The Department played a crucial role in securing cybersecurity training for all NANB staff, bolstering the organization's defense against potential cyber threats.

**Audits and Contractual Review:** Meticulous audits on NANB's electronic accesses and filing system and a review of the organization's contractual obligations were conducted, ensuring compliance and transparency.

**Compliance with *Fair Registration Practices in Regulated Professions Act*:** In May of 2022, NANB, was advised along with New Brunswick's other Professional Regulators of the introduction of Bill 118, the *Fair Registration Practices in Regulated Professions Act*. The *Act* requires that regulatory bodies establish transparent, objective, impartial and efficient application and registration processes for applicants from Canadian and international jurisdictions. In October 2023, representatives from the 14 regulatory bodies designated by regulation met with representatives of New Brunswick's Department of Post-Secondary Education, Training, and Labour, to begin discussions about each regulators capacity to meet future reporting duties under the *Act*. Further, also in 2023, NANB reviewed its registration requirements for registered nurses from other Canadian jurisdictions and created new pathways toward registration for registered nurses from 14 designated countries, reaffirming its commitment to efficient and transparent registration processes, while still maintaining its important public protection mandate.

## Looking Forward

Through its new Policy, Risk, and Compliance Department, NANB has laid a solid foundation, ensuring that NANB remains at the forefront of policy, risk, and compliance practices in the healthcare regulatory landscape.

As NANB looks ahead, the Policy, Risk, and Compliance Department will continue to evolve its policies, enhance risk management strategies, and uphold the highest standards of compliance. The Department remains committed to promoting a healthy working environment, fostering effective relations with stakeholders, and contributing to the overall success of NANB's mission in regulating the nursing profession for the protection of the public.



# OPERATIONS DEPARTMENT

## Organizational Chart

In September 2023, NANB officially launched a new organizational structure as we move forward to meet the new challenges ahead. NANB expects to continue to respond to the many new applicants, registrants, stakeholder requests, case management of difficult files and complaints as well as other various challenges related to our provincial nursing resources and new legislation.

To help meet the growing needs of the healthcare system,

NANB has reorganized its organizational structure into four distinct departments: 1) Practice, Education and Registration, 2) Complaints, 3) Risk, Policy and Compliance, and 4) Operations. Additional positions have been approved by the Board of Directors, and hiring of new employees began during the year and is expected to continue into fiscal 2023–2024.



\*As of November 30, 2023.

## Communications & Engagement

### 2022 Holiday Campaign

In lieu of a 2022 holiday campaign with advertisements and Christmas cards, the Board of Directors and Staff in recognizing the rising costs of living and food insecurity were top of mind for many individuals and families, the NANB decided to make a province-wide donation of \$15,000 to NB Food Depot to assist with this serious public health problem.

### Nurses Act Member Survey

RNs and NPs were sent a survey in January 2023 to collect feed-

back on the proposed new *Nurses Act* project. The results of the survey will inform NANB Board and staff on further RN/NP priority concerns and questions as the work proceeds. Consultation opportunities will be ongoing regarding the association and the new legislation.

### Media Relations

NANB participated in 19 media requests throughout the year by distributing press releases, participating in interviews, or issuing a statement. Topics focused on various Board rule changes

including: expediting nurse registrations; and timelier registration process for IENs, as well as highlighting a record number of nurses registered. Interviews were conducted primarily in print publications or television both in English and French provincial media outlets.

### NANB Fall Education Day

NANB was pleased to host approximately 100 members from around the province on October 26 at the Four Points Sheraton in Edmundston for our Fall Education Day: *Shaping the Future of Nursing in New Brunswick*. Participants engaged in presentations from David Bernard, Keynote Speaker, TV Host, Coach and Author; as well as Harry Cayton, Professional Regulation and Governance Expert along with a panel discussion with Leigh Chapman, Chief Nursing Officer of Canada; Karima Velji, Chief of Nursing and Professional Practice, Ontario; and Catherine Hupé, Adjointe à la Directrice des soins infirmiers, CIUSSS de l'Est-de-l'Île-de-Montréal.

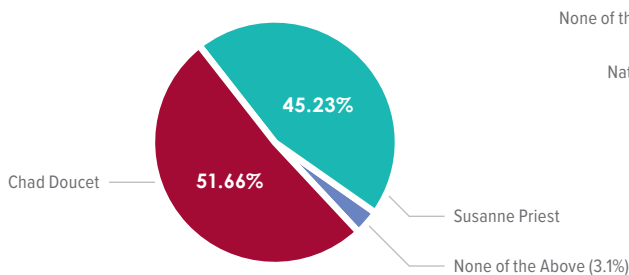
### National Nursing Week 2023 (NNW) May 8-14

The theme for 2023 was “*Our Nurses, Our Future*”. This year during National Nursing Week, NANB recognized our New Brunswick nurses by randomly awarding 23 nurse members with free registration for 2024. The 23 winners of free registration for 2024 were:

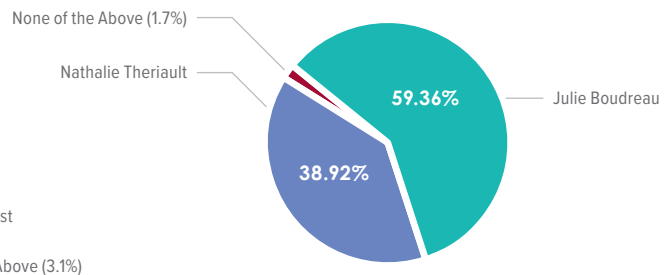
- Nawal A.
- Chantal A.
- Barbara B.
- Marie-Eve C.
- Crystal Beverly C.
- Amy C.
- Lynn D.
- Jennifer G.
- Heather G.
- Trudy H.
- Joan J.
- Melanie L.
- Lucie L.
- Katherine N.
- Julia N.
- Rebecca P.
- Deborah R.
- Lisa S.
- Shannan T.
- Renee T.
- Anne W.
- Allison W.
- Carole W.

### 2023 NANB Election

An election was held for the position of President-elect and Region 1. Region 3 and 4 were acclaimed. NANB would like to thank Susanne Priest (candidate for President-elect) and Nancy Theriault (candidate for Region 1) for letting their names stand for election to the Board of Directors.



**FIGURE 9  
PRESIDENT-ELECT  
ELECTION RESULTS**



**FIGURE 10  
REGION 1  
ELECTION RESULTS**

**TABLE 3  
2023 NANB ELECTION RESULTS**

Position	Nominees	Elected/Acclaimed
President-elect	Chad Doucet, Susanne Priest	Chad Doucet
Region 1 (Moncton)	Julie E. Boudreau, Nancy Theriault	Julie E. Boudreau
Region 3 (Fredericton & Upper River Valley)	Holli LeBlanc	Holli LeBlanc (Acclaimed)
Region 4 (Edmundston)	Mélissa Duguay	Mélissa Duguay (Acclaimed)



Pictured on this page are various images from NANB's AGM including: Julie Weir, President addressing the Assembly; Nathan Wickett, President-elect congratulating Chad Doucet, incoming President-elect; and songwriter and inspirational speaker Kevin Ryan.



### Annual General Meeting

On May 9, NANB hosted approximately 120 members from around the province at the Annual General Meeting via Zoom and in-person at the Delta Hotel Fredericton. The Business Meeting highlighted the 2022 Annual Report and Auditor's Report. Participants enjoyed presentations from guest speakers Dr. Karima Velji: Chief of Nursing and Professional Practice (CNPP), Ontario and Kevin Ryan, registered nurse, Inspirational Speaker, and Songwriter of "Nursing Stories and Songs". Congratulations to:

- Mary Anne H. and Linda A., NANB's randomly selected winners (in-person participants) to attend this summer's ICN Congress in Montreal.
- Chantal R. and Terry Lynn K., NANB's randomly selected (on-line participants) to win free registration for 2024.



Pictured on this page are images of NANB's Awards Reception including the 2023 Award Recipients and President Award Recipients.

### NANB Awards

On May 8, NANB held an event at the Delta Hotel in Fredericton to celebrated and recognized six New Brunswick registered nurses, as well as six nursing students. Nurses were recognized for their contributions to the nursing profession by colleagues and peers. Congratulations to:

- Claudette Gallant, Award of Merit: Nursing Practice
- Anik Dubé, Award of Merit: Research
- Cindy Crossman, Excellence in Clinical Practice Award
- France Chassé, Award of Merit: Education
- Danielle Thériault, Entry Level Nurse Achievement Award;
- Lisa Hebert, Award of Merit: Administration

### President Award Recipients

Nursing students from UNB and UdeM were recognized by faculty and received the NANB's President Award. Congratulations to:

- Angela Turner, UNB Fredericton
- Theresa Robichaud, UNBSJ
- Nathan Trouten, UNB Moncton
- Anelle Richard, UdeM Moncton
- Maxime Roy, UdeM Edmundston
- Jonathan Roy UdeM Shippagan





Pictured on this page are images of NANB participating with UNB on the announcement with Manipal Academy of Higher Education and the UNB Nursing Education Program.



## Stakeholder Announcements

### IEN new pathways and new GNB funding

On June 2, 2023 NANB CEO Denise Leblanc-Kwaw was pleased to be present for the GNB announcement to reduce financial barriers for internationally educated nurses. The five-year commitment will cover various costs associated with becoming eligible to work in the province for up to 300 nurses each year. The announcement was good news for all internationally educated nurses who wish to come and work in New Brunswick and for our own nurses who will be getting much needed reinforcements soon.

### Manipal Academy of Higher Education (MAHE) and University of New Brunswick (UNB) Nursing Education Program

NANB staff were honored to participate in multiple events with the Minister of Health, Bruce Fitch, Dean of Nursing, Lorna Butler and UNB President, Paul Mazerolle, as well as other health care personnel, to welcome Manipal Delegates who are part of the dual Manipal Academy of Higher Education (MAHE) and University of New Brunswick (UNB) nursing education program.



Pictured on this page is NANB participating with UNB's Learn Where You Live Program in Miramichi.



**UNB launches LPN-BN pathway program in Miramichi**

NANB staff were thrilled to join the University of New Brunswick and the Government of New Brunswick to announce an exciting LPN-BN pathway program in Miramichi, allowing licensed practical nurses to learn and work in their communities. With provincial funding, the program doubled the seats to 48 recognizing the government had identified the region as a priority area for workforce expansion.





---

## INDEPENDENT AUDITOR'S REPORT

---

To the Members 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, 2023, 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, 2023, 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.

*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.

(continues)

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

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.

*Daye Kelly & Associates*

Fredericton, New Brunswick  
March 13, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS



**NURSES ASSOCIATION OF NEW BRUNSWICK**  
**Statement of Operations**  
**Year Ended November 30, 2023**

	General Fund	Employee Benefit Fund	Contingency Fund	Capital Fund	2023	2022
<b>REVENUES</b>						
Membership fees	\$ 3,864,268	\$ -	\$ -	\$ -	\$ 3,864,268	\$ 3,466,944
CNPS fees	727,676	-	-	-	727,676	1,165,542
Advertising and publications	-	-	-	-	-	5,478
Rental income	5,024	-	-	-	5,024	4,284
Sponsorship	74,223	-	-	-	74,223	68,442
Other income	16,015	-	-	-	16,015	2,755
	<u>4,687,206</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,687,206</u>	<u>4,713,445</u>
<b>EXPENDITURES</b>						
Employee wages and benefits	2,188,856	12,078	-	-	2,200,934	1,745,222
CCRN, CNA & CNPS fees	822,769	-	-	-	822,769	1,165,542
Annual meeting	110,160	-	-	-	110,160	27,495
Awards	37,912	-	-	-	37,912	36,000
Committees, projects, and other activities	3,190	-	-	-	3,190	7,130
Employee travel	20,986	-	-	-	20,986	14,150
Information systems	92,867	-	-	-	92,867	83,294
Communications and public relations	106,316	-	-	-	106,316	103,361
Bank charges	95,214	-	-	-	95,214	31,595
NANB board and executive Office	91,118	-	-	-	91,118	83,187
Office	71,227	-	-	-	71,227	63,214
Personnel development	4,751	-	-	-	4,751	10,129
Premise expenses	193,677	-	-	-	193,677	147,789
Professional fees	92,508	-	-	-	92,508	133,152
Amortization	149,658	-	-	-	149,658	116,819
Project Fund expense	505,711	-	-	-	505,711	106,545
	<u>4,586,920</u>	<u>12,078</u>	<u>-</u>	<u>-</u>	<u>4,598,998</u>	<u>3,874,624</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES FROM OPERATIONS</b>	<u>100,286</u>	<u>(12,078)</u>	<u>-</u>	<u>-</u>	<u>88,208</u>	<u>838,821</u>
<b>INVESTMENT INCOME</b>						
Gain on disposal of property and equipment	200	-	-	-	200	-
Interest income	131,258	813	61,245	84,460	277,776	79,574
	<u>131,458</u>	<u>813</u>	<u>61,245</u>	<u>84,460</u>	<u>277,976</u>	<u>79,574</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>\$ 231,744</u>	<u>\$ (11,265)</u>	<u>\$ 61,245</u>	<u>\$ 84,460</u>	<u>\$ 366,184</u>	<u>\$ 918,395</u>

**NURSES ASSOCIATION OF NEW BRUNSWICK**  
**Statement of Changes in Fund Balances**  
**Year Ended November 30, 2023**

	General Fund	Employee Benefit Fund	Contingency Fund	Capital Fund	2023	2022
<b>FUND BALANCES - BEGINNING OF YEAR</b>	\$ 4,927,704	\$ -	\$ 1,603,354	\$ 1,305,914	\$ 7,836,972	\$ 6,918,577
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	231,744	(11,265)	61,245	84,460	<b>366,184</b>	918,395
INTERFUND TRANSFERS <i>(Note 14)</i>	(929,655)	11,265	-	918,390	-	-
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 4,229,793</b>	<b>\$ -</b>	<b>\$ 1,664,599</b>	<b>\$ 2,308,764</b>	<b>\$ 8,203,156</b>	<b>\$ 7,836,972</b>

NURSES ASSOCIATION OF NEW BRUNSWICK

Statement of Financial Position  
November 30, 2023

	General Fund	Employee Benefit Fund	Contingency Fund	Capital Fund	2023	2022
<b>ASSETS</b>						
<b>CURRENT</b>						
Cash (Note 4)	\$ 7,229,210	\$ 65	\$ 999,726	\$ 732,191	\$ 8,961,192	\$ 5,203,647
Restricted cash (Note 5)	593,079	-	-	-	593,079	-
Short-term investments (Note 6)	54,700	16,000	473,671	1,495,590	2,039,961	3,806,346
Accounts receivable (Note 7)	8,194	-	-	-	8,194	29,589
Accrued interest receivable	19,730	191	12,875	39,639	72,435	24,264
Prepaid expenses	53,767	-	-	-	53,767	95,359
Due from General Fund	-	18,551	-	-	18,551	7,286
	7,958,880	34,807	1,486,272	2,267,420	11,747,179	9,166,491
ACCRUED INTEREST RECEIVABLE	-	-	3,943	63	4,006	11,021
INVESTMENTS (Note 8)	-	-	174,384	41,281	215,665	507,035
PROPERTY AND EQUIPMENT (Note 8)	2,055,445	-	-	-	2,055,445	2,172,579
	\$ 10,014,125	\$ 34,807	\$ 1,664,599	\$ 2,308,764	\$ 14,022,295	\$ 11,857,126
<b>LIABILITIES</b>						
<b>CURRENT</b>						
Accounts payable and accruals (Note 9)	\$ 1,229,407	\$ -	\$ -	\$ -	\$ 1,229,407	\$ 441,463
Unearned revenue (Note 10)	3,943,295	-	-	-	3,943,295	3,528,095
Due to Employee Benefit Fund	18,551	-	-	-	18,551	7,286
Accrued employee retirement benefit obligation	-	-	-	-	-	20,581
Funds held in trust (Note 5)	593,079	-	-	-	593,079	-
	5,784,332	-	-	-	5,784,332	3,997,425
ACCRUED EMPLOYEE RETIREMENT BENEFIT OBLIGATION	-	34,807	-	-	34,807	22,729
	5,784,332	34,807	-	-	5,819,139	4,020,154
<b>FUND BALANCES</b>						
Fund balances (Note 11)	4,229,793	-	1,664,599	2,308,764	8,203,156	7,836,972
	\$ 10,014,125	\$ 34,807	\$ 1,664,599	\$ 2,308,764	\$ 14,022,295	\$ 11,857,126

COMMITMENTS (Note 12)

CONTINGENT LIABILITY (Note 13)

ON BEHALF OF THE BOARD

Original document signed by:  
Nathan Wickett,  
President of the Board of Directors

Original document signed by:  
Denise LeBlanc-Kwaw,  
CEO and Registrar

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

**NURSES ASSOCIATION OF NEW BRUNSWICK**  
**Statement of Cash Flows**  
**Year Ended November 30, 2023**

	General Fund	Employee Benefit Fund	Contingency Fund	Capital Fund	2023	2022
<b>OPERATING ACTIVITIES</b>						
Cash receipts from members	\$ 5,716,882	\$ -	\$ -	\$ -	\$ 5,716,882	\$ 4,167,301
Cash paid to suppliers and employees	(3,607,728)	(20,581)	-	-	(3,628,309)	(3,744,247)
Cash flow from (used by) operating activities	2,109,154	(20,581)	-	-	2,088,573	423,054
<b>INVESTING ACTIVITIES</b>						
Proceeds on disposal of investments	1,528,000	35,550	1,118,680	1,124,116	3,806,346	1,931,443
Purchase of investments	(54,700)	(16,000)	(182,300)	(1,495,590)	(1,748,590)	(3,325,550)
Investment income	120,867	974	62,136	52,642	236,619	76,804
Purchase of property and equipment	(32,524)	-	-	-	(32,524)	(150,490)
Proceeds on disposal of property and equipment	200	-	-	-	200	-
Decrease (increase) in restricted cash	(593,079)	-	-	-	(593,079)	-
Cash flow from (used by) investing activities	968,764	20,524	998,516	(318,832)	1,668,972	(1,467,793)
<b>FINANCING ACTIVITIES</b>						
Transfers between funds	(929,655)	11,265	-	918,390	-	-
Change in interfund balances	11,265	(11,265)	-	-	-	-
Cash flow from (used by) financing activities	(918,390)	-	-	918,390	-	-
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>2,159,528</b>	<b>(57)</b>	<b>998,516</b>	<b>599,558</b>	<b>3,757,545</b>	<b>(1,044,739)</b>
Cash - beginning of year	5,069,682	122	1,210	132,633	5,203,647	6,248,386
<b>CASH - END OF YEAR (Note 4)</b>	<b>\$ 7,229,210</b>	<b>\$ 65</b>	<b>\$ 999,726</b>	<b>\$ 732,191</b>	<b>\$ 8,961,192</b>	<b>\$ 5,203,647</b>
<b>CASH CONSISTS OF:</b>						
Cash	\$ 7,229,210	\$ 65	\$ 999,726	\$ 732,191	\$ 8,961,192	\$ 5,203,647

## NURSES ASSOCIATION OF NEW BRUNSWICK

### Notes to Financial Statements

Year Ended November 30, 2023

---

#### 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 (ASNPO) 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 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)

---



## NURSES ASSOCIATION OF NEW BRUNSWICK

### Notes to Financial Statements

Year Ended November 30, 2023

---

#### 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.

##### Use of Estimates

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 expenditures 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, 2023.

(*continues*)

---

## NURSES ASSOCIATION OF NEW BRUNSWICK

### Notes to Financial Statements

Year Ended November 30, 2023

#### 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% (2022 - 90%) 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

	Operating Cash	Investment Cash	Investments	2023	2022
General Fund	\$ 6,599,734	\$ 476	\$ 629,000	\$ 7,229,210	\$ 5,069,682
Employee Benefit Fund	-	65	-	65	122
Contingency Fund	-	107	999,619	999,726	1,210
Capital Fund	-	231	731,960	732,191	132,633
	<u>\$ 6,599,734</u>	<u>\$ 879</u>	<u>\$ 2,360,579</u>	<u>\$ 8,961,192</u>	<u>\$ 5,203,647</u>

#### 5. RESTRICTED CASH HELD IN TRUST

In July 2023, NANB signed a contract with the Government of New Brunswick (GNB) to fund the nursing association dues for new nurses and nurses who have relocated to New Brunswick and are registering with NANB for the first time. The government advanced NANB \$679,000 to cover those costs for the 2023-2024 year. At the end of each month, NANB transfers the cash from the restricted bank account to the unrestricted bank account to cover the dues for the new registrations that qualified during that month. The agreement commenced on July 1, 2023 and ends March 31, 2028. The Government of New Brunswick has committed to contributing \$679,000 per year over the five year period for a total of \$3,395,000. Any cash remaining at the end of the term will be returned to GNB.

**NURSES ASSOCIATION OF NEW BRUNSWICK**

**Notes to Financial Statements**

**Year Ended November 30, 2023**

**6. 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.

**7. ACCOUNTS RECEIVABLE**

	2023	2022
<u>General Fund</u>		
Funding receivable	\$ 8,194	\$ -
Overpayment of dues	-	29,589
	\$ 8,194	\$ 29,589

**8. PROPERTY AND EQUIPMENT**

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Land	\$ 301,893	\$ -	\$ 301,893	\$ 301,893
Building	3,113,014	1,628,420	1,484,594	1,562,035
Pavement and fencing	135,930	42,129	93,801	100,108
Office furniture and equipment	315,714	228,922	86,792	94,543
Computer and photocopy equipment	283,273	194,908	88,365	114,000
	\$ 4,149,824	\$ 2,094,379	\$ 2,055,445	\$ 2,172,579

**9. ACCOUNTS PAYABLE AND ACCRUALS**

	2023	2022
<u>General Fund</u>		
Trade payables and accruals	\$ 969,884	\$ 145,593
HST Collected	257,904	294,363
Employee-related payables	1,619	1,507
	\$ 1,229,407	\$ 441,463

**10. UNEARNED REVENUE**

	2023	2022
Dues collected for subsequent fiscal period	\$ 3,319,865	\$ 2,967,786
CNPS dues collected	623,430	560,309



**NURSES ASSOCIATION OF NEW BRUNSWICK**  
**Notes to Financial Statements**  
**Year Ended November 30, 2023**

**11. FUND BALANCES**

	2023	2022
<u>General Fund</u>		
Invested in capital assets	\$ 2,055,445	\$ 2,172,579
Unrestricted	2,174,348	2,755,125
	<b>\$ 4,229,793</b>	<b>\$ 4,927,704</b>
 <u>Contingency Fund</u>		
Internally restricted	\$ 1,664,599	\$ 1,603,354
 <u>Capital Fund</u>		
Internally restricted	\$ 2,308,764	\$ 1,305,914

**12. COMMITMENTS**

The Association has entered into long term lease agreements for office equipment, building service maintenance agreements, and software maintenance agreements.

The future annual lease and maintenance contracts payments including HST, for the Association are as follows;

2024		\$ 116,947
2025		17,742
2026		1,748
		<b>\$ 136,437</b>

**13. CONTINGENCY**

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

**14. 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.

# 2023 BOARD OF DIRECTORS



Nathan Wickett, RN	President
Chad Doucet, RN	President-elect
<b>Nursing Directors</b>	
Julie Boudreau, RN	Region 1
Kathy Helpert, RN	Region 2
Holli LeBlanc, NP	Region 3
Mélissa Duguay, RN	Region 4
Sylvie Bernard, RN	Region 5
Stéphanie Roy, RN	Region 6
Debbie Walls, RN	Region 7
<b>Public Directors</b>	
J. Douglas Baker	
Anne Caverhill	
Claude Savoie	

\*As of November 30, 2023.







**NANB**

165 REGENT ST  
FREDERICTON, NB  
CANADA E3B 7B4

1-800-442-4417  
NANB@NANB.NB.CA  
NANB.NB.CA