

# Saskatchewan Dietitians Association Annual Report 2022-2023







Photo on Left (L to R): Nadia Rodych, Allison Cammer, Robin Hartl, Seshni Naidoo, Lana Shenouda

Photo on Right top: Carrie Verishagen, Photo credit to College of Pharmacy and Nutrition, University of Saskatchewan

Photo on Bottom right (L to R): Noella Leydon, Charlotte Pilat Burns, Shawn Smith

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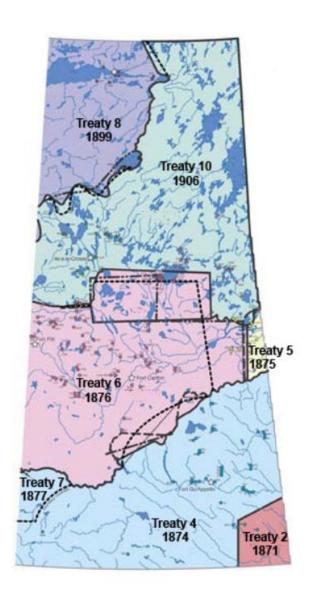
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# **Land Acknowledgment**

We acknowledge that the SDA office is located on Treaty 4 territory and that our members live, work and play on treaty 2, 4, 5, 6, 7, 8 and 10 territory and the homeland of the Metis.

We acknowledge the harms of the past and pay our respect to the Indigenous and Metis ancestors. We are dedicated to the spirit of the treaties to reaffirm our relationship with one another.



Map from Office of Treaty Commissioner website (access here.)

We are all treaty people.



## Who We Are:

The Saskatchewan Dietitians Association (SDA) is the regulatory body for Registered Dietitians (RD or PDt) in Saskatchewan. SDA exists to protect the public by ensuring those who practise as Registered Dietitians are both qualified and competent.

## SDA fulfills this role by:

- setting and monitoring the standards for dietetic practice to ensure the public receives safe, competent and ethical nutrition services; and.
- investigating complaints about the performance or ethical conduct of a Registered Dietitian; and, recommend the appropriate remedial or disciplinary action.

## What we Do:

We **protect the public** through our core activities of registration, licensure and setting/enforcing standards for the dietetic profession.

## Registration

Being issued membership within SDA verifies that an individual has met the registration requirements for being a dietitian in Saskatchewan (proficient in English, good character, completion of academic and practical training program approved by the board and successful completion of the Canadian Dietetic Registration Exam).

## Annual Licensure (including the mandatory Continuing Competency Program)

The annual renewal process allows dietitians to declare their continuing commitment to the dietetic profession by maintaining the standards of the profession and keeping public confidence strong. The resulting public registry informs the public which dietitians are licensed to practice in Saskatchewan.

## **Complaints Investigation or Management**

Complaint management, including concern/complaint intake, coordination of investigations, and disposition of matters, provides accountability and transparency as it relates to the conduct and competence of dietitians.

# **How we Do It:**

## **Staff**

Lana Moore, Registrar/Executive Director Jean Coleman, Office Assistant Jada Mirosovsky, Summer Student 2022 Kim Askin, Book Keeper

## **Board of Directors 2022-2023**

Name	Position	Term
Orina Onyskevitch	President	Year 1 of 2
Shawn Smith	Past President	Year 1 of 1
Tracy Sanden	Member at Large	Year 2 of 2 Third Term
Robin Hartl	Member at Large	Year 1 of 2 Third Term
Nicole McLennan	Member at Large	Year 1 of 2 Third Term
Lea Polkinghorne	Member at Large	Year 1 of 2 Second Term
Calyn Stange	Member at Large	Year 2 of 2 First Term
Vacant	Public Member	
Barbara Jiricka	Public Member	Year 2 of Third Term
Stuart Webb	Public Member	Resigned from Board in July 2022

# SDA Committees of the Board

## Finance Committee:

**Role:** This committee coordinates the annual audit, prepares monthly financial reports for Board and recommends budget/investment strategies to enable the Board to fulfill its fiscal oversight responsibilities.

**Activities in 2022-23:** In addition to its regular activities, the committee also continued work on ensuring the finance policies and operations manual are up to date.

**Members:** Barbara Jiricka, Shawn Smith, Nina Onyskevitch, Lana Moore

## **Board Governance:**

**Role:** This committee is responsible for ensuring that the SDA Board of Directors fulfill their responsibilities through effective governance.

**Activities in 2022-23:** Continued work on board governance including development of board skills matrix, update to board orientation materials and review/revisions to committee terms of reference and Admin Bylaws.

Members: Robin Hartl, Lea Polkinghorne, Stuart Webb

## **Human Resources:**

**Role:** This committee is responsible for advising and supporting the Board in its human resources oversight responsibilities.

**Activities in 2022-23:** Completed performance evaluation and compensation review for Registrar.

Members: Calyn Stange, Nicole McLennan, Barbara Jiricka



# **Public Members Report**

2022-23 will be my final year serving as a public representative on the SDA Board of Directors. It has been my privilege to work alongside registered dietitians who place such a high value on their profession and ensure the public receives quality care from themselves and their peers.

As a public representative I participated in regular council meetings and in the Annual General meeting. I was a member of the Finance Committee with a direct report to the Board of Directors. A highlight of my time on the Board was the work done to move the historically contracted positions to employee positions for the Association.

During my time your Board of Directors strengthened SDA's financial position by the creation of a number of finance policies and by working towards a laddered series of investments to ensure cash flow for standing budgetary items, funding project work and ensuring fund availability for activities that are difficult to forecast such as the cost of investigations and discipline.

Your Board of Directors has acted fairly, adhered to legislation and bylaws, worked to change bylaws when required and fostered standards of dietetic practice and professional ethics. I believe the public was well-served as were the dietitians registered by the SDA.

The Registrar/Executive Director and council members are professional and principled in the work they do and in the discussions they have. They work collaboratively with one another and actively participate in discussions and decision-making in the interests of the profession and the public.

On behalf of a public, many of whom need the services of dietitians for nutrition therapy, disordered eating and to optimize health, your efforts as a profession of health care providers is appreciated.

Respectfully submitted-

Barbara Jiricka





# Message from the President



Although I have been on the board for some time, it was my first year as President and it has been a very busy one!

As reported in our last annual report, Dietitians of Canada announced its withdrawal as service provider for the Partnership for Dietetic Education and Practice (PDEP) Accreditation Program effective March 31, 2022. As dietetic regulatory bodies rely on accreditation to identify approved programs for the purposes of registration, at March 31 last year the Alliance of Canadian Dietetic Regulatory Bodies (the Alliance) was in negotiations with EQual (Accreditation Canada) as a third-party provider for accreditation services.

Late April 2022 the SDA Board reviewed/discussed the proposed contract between EQual and the Alliance. On July 5, 2022 the Board approved a transition plan whereby current PDEP accreditation awards will continue to be recognized by SDA as approved programs for the purposes of registration until August 31, 2023 and that accreditation awards issued by Accreditation Canada/EQual will be recognized by SDA as approved programs for registration effective immediately.

On December 1, 2022 *Miscellaneous Statutes (Health Professions) Amendment Act*) was introduced into the Saskatchewan Legislature for first reading. Although the changes will not come into effect until it receives Royal Assent, multiple pieces of legislation will be changed at the same time to strengthen regulator transparency and accountability and provide regulators with the tools they need to fulfill their legal mandate of public protection and maintain public confidence in self-regulation.

Although the name change from Saskatchewan Dietitians Association to **Saskatchewan College of Dietitians** will be the most visible change resulting from the new legislation, the addition of a **duty and objects clause** to the Dietitians Act is also very significant. The duty clauses make it very clear that our duty is to protect the public versus our member's interests. Although SDA has had a sole mandate of regulation for some time, retaining the word association in our name led to some confusion by members (and the public) that we were also involved in advocacy for members and/or the dietetic profession. The new name, consistent with other regulatory bodies in Saskatchewan and across Canada, also provides us with an opportunity to create a new logo and refresh the website with clear messaging on our public protection mandate.

I would like to thank Registrar Lana Moore for her work on accreditation transition (both nationally and provincially) and keeping the Board informed of the various legislation changes. I would also like to acknowledge the commitment of my fellow board members who have persisted through 3+ years of Zoom meetings with a special thank you to our public representatives Stu Webb (who left the board in July 2022) and Barb Jiricka (who will finish her term in April 2023). Your contributions and insights have been greatly valued!

Sincerely,

Orina Onyskevitch (President)

# Message from the Registrar/Executive Director

In the 2022/23 year, SDA has resumed much of the work that had been put on hold due to the COVID-19 pandemic and has made progress towards the 2020-2023 Strategic Plan. This has included revisions to the code of ethics, a cyber security audit and recruitment/training for the Finance, Professional Conduct and Professional Standards Committees. Time and effort have also been devoted to unforeseen events such as the new service provider for accreditation, legislation changes and the infant formula shortage.



As dietetic regulatory bodies rely on accreditation to identify approved programs for the purposes of registration, a great amount of time and effort has been spent over the past year on securing a third-party provider for accreditation services. A contract has been signed with EQual (Accreditation Canada) and a transition plan approved by the SDA Board. Throughout the process SDA has been in regular communication with the Nutrition Program at the University of Saskatchewan about the accreditation transition and continued work on a pathway to licensure for internationally educated dietitians.

The *Labour Mobility and Fair Registration Practices Act* was passed in the Spring of 2022 to ensure compliance with national trade agreements and to make Saskatchewan an attractive destination in Canada for skilled workers. In the Fall of 2022, regulations to accompany the Act were approved, specifying a 20 business day limit for registration decisions and 50 business days for assessment decisions. SDA has done a lot of work over the past few years to bring objectivity and standadization to our registration processes and are well positioned for when we will need to start submitting annual reports to the Ministry of Immigration and Career Training.

For the fifth year in a row, SDA submitted proposed amendments to the Dietitians Act. Although our proposal did not move forward in 2022, we will resubmit next Fall as the Board feels strongly that the proposed changes are important for modernizing the Dietitians Act. Although disappointed, we were pleased to hear that amendments to the Dietitians Act will proceed under the *Miscellaneous Statutes Amendment Act* that will change the legislation for many health professions at the same time.

Our 2022 summer student Jada Mirosovsky reviewed and catalogued resources related to equity, diversity, inclusion and cultural humility. She created a Cultural Safety Learning Resource List that sorted resources into the following categories: Getting Started, Anti-Racism, Working with Indigenous People, Working with Sexual and Gender Minority Identities 2SLGBTQIAP+, and Equity, Diversity and Inclusion in Workplaces, Education and Policy Boards. Jada used these resources to create a training module for the board, content for the SDA website and several newsletter articles.

Thank you to the SDA Board of Directors for their leadership for the organization and to our many Committee members who contribute to our operations.

Lana Moore (Registrar/Executive Director)

## **SDA Committees**

# **Professional Conduct:**

**Role:** This <u>statutory</u> committee, established by the Dietitians Act, investigates complaints about the conduct of registered dietitians.

Activities in 2022-23: Two new members were recruited to the committee and one participated in training offered in conjunction with other health regulatory bodies. The committee was requested to investigate two new complaints and one complaint carried over from previous year between April 1, 2022-March 31, 2023. Proposed legislative changes to the Dietitians Act will necessitate changes to SDA Bylaws and policies for complaints investigation in the upcoming year.

**SDA Professional Conduct Committee:** Julie Kozmeniuk, Allison Cammer, Janice Hayden, Dena Webb-Listwin, Kaylee Michnik, Nicole Pulvermacher

# Discipline:

**Role:** This <u>statutory</u> committee, established by the Dietitians Act, receives reports from the Professional Conduct Committee and if required will conduct a formal hearing to determine if a member is guilty of professional misconduct and/or professional incompetence.

**Activities in 2021-22:** The committee did not participate in training nor was required to be active from April 1, 2022-March 31, 2023.

**SDA Discipline Committee:** Joy Ang, Melanie Dubyk, Jolene Rommelaere, Leanne Banman,

Carrie Hnatiw, Tracy Bielinski, Barbara Jiricka, Barb Wright

# Registration:

**Role:** This <u>operational</u> committee makes recommendations to the Board regarding policies and issues that impact registration and when requested makes recommendations to the Registrar regarding an individual's eligibility for registration.

Activities in 2022-23: Continued work with the College of Pharmacy and Nutrition and Saskatchewan Health Authority on a pathway to licensure for internationally educated dietitians. Substantial equivalence assessment and recommendations were made for one candidate.

## Professional Standards:

**Role:** This <u>operational</u> committee is responsible for developing and overseeing the continuing competence program (CCP) and quality assurance audit for members.

**Activities in 2022-23:** For 2022-23, return to 5% of membership being selected for the QA audit. Recruitment of additional committee members for committee succession.

#### SDA Professional Standards Committee:

Stephanie Bearman, Denise Bilan, Chelsea Brown, Danielle Campbell, Lisa Cooper, Darci Halbgewachs, Tracy Hornung, Chantal Issel, Allison Kapp, Colleen McKay, Krista Sawatzky, Andrea Toogood, Michelle Way.



# Registration Reports (Reported at March 31, 2023)

# **Membership Statistics**

	2022/23	2021/22	2020/21	2019/20	2018/19
Members with Full Practicing	420	417	397	393	385
Licences					
Members with Restricted	1	2	0	0	0
Licences					
TOTAL	421	419	397	393	385
Temporary Licences	51	43	0	0	0
Inactive Members (Unlicensed)	49	37	11	9	4

A policy change, effective October 1, 2021 requiring licensure for cross border virtual practice with residents of Saskatchewan, continued the trend from last year of a large increase in the number of temporary licences\_issued for the purpose of interjurisdictional practice in the 2022/23 year. Note that the temporary licences are issued for various lengths of time and not all of the temporary licences issued in the year were active on March 31, 2023 which is what is reported in the chart above.

Consistent with the past two years, the number of inactive or unlicensed members continues to increase. As awareness of the unlicensed member category rises, many are using it when they don't have an immediate need to be licensed and are unsure as to their future needs. The chart above reports the total number in the unlicensed category at March 31, 2023. During the 22/23 year, 17 members were moved into the unlicensed category and 4 moved from unlicensed to licensed category.

# **Resignations**

	2022/23	2021/22	2020/21	2019/20	2018/19
Transfer to another Jurisdiction	10	12	10	16	8
Retired or no longer in dietetic practice in Saskatchewan	8	0	2	2	4

# **Source of New Registrations to SDA**

Due to the 2021 policy change regarding interjurisdictional practice, we continued to see a high number of new registrations to SDA this past year from RDs licensed in other Canadian jurisdictions. The vast majority of applicants from accredited programs doing their initial registration with SDA (93%) were from the University of Saskatchewan program. With special permission from the University of Saskatchewan , 4 internationally educated dietitians were able to fulfill practicum upgrading requirements by completing Nutrition 531 in April of 2022. Thank you to the practicum coordinators and preceptors for making the pilot project a success.

	2022/23	2021/22	2020/21	2019/20	2018/19
Move from unlicensed to licensed category	5	0	0	2	N/A
Licensed in another Canadian Jurisdiction	14	30	4	11	8
Accredited Program Applicants doing initial registration with SDA	14	22	23	22	17
Substantial Equivalency to Approved Program	4	0	0	0	0
Total:	37	<b>52</b>	27	35	25

# Continuing Competence Program Report (Reported at March 31, 2023)

As part of the mandatory continuing competence program of SDA, all restricted and full practising members are required to submit a learning plan with a minimum of two goals (one if after October 1). During the licence renewal process, <u>all</u> members learning plans are reviewed to ensure they contain the minimum required number of learning goals and that the goals are learning goals related to dietetics. Dietitians holding temporary licensure with SDA do not participate in our CCP as they must participate in the CCP/QA program in their home jurisdiction.

The Professional Standards Committee reviewed all of the 2022-23 learning plans and returned to auditing 5% of membership in the quality assurance audit.

	2022/23	2021/22	2020/21	2019/20	2018/19
Total Number of CCP participants	454	449	420	420	404
Number of Learning Plans reviewed by SDA	454	449	420	420	404
Number of Learning Plans that received "second" review by Professional Standards Committee member	417	397	393	385	378
Number of Learning plans that received feed back and/or required revision	10	15	7	40	30
Total number of Members selected for Quality Assurance Audit	21	10	N/A	20	19
Number of Members selected for audit who did <u>NOT</u> meet standards who were referred for coaching	0	0	N/A	0	1

# Complaint Investigation and Discipline Report (Reported at March 31, 2023)

One of the ways that SDA protects the public is through the investigation of complaints regarding the conduct and/or competence of its members and discipline of members. In the 2022/23 two formal complaints were received and investigation of one complaint received in the previous year was still in progress. At March 31, 2023 all complaint investigations are complete with no discipline hearings scheduled.

Type of Request	2022/23	2021/22	2020/21	2019/20	2018/19
Requests for the Complaint Investigation Application	2	1	0	0	2
Investigations Initiated	2	1	0	0	0
Investigations Complete	3	1	0	0	2
Discipline Hearings	0	0	0	0	0

# Diversity, Inclusion and Reconciliation in the Dietetic Profession

In September of 2020, the SDA board approved the cultural safety competency (shown below) as part of the updated national entry to practice competency profile (ICDEP v.3.0). The Nutrition program at the College of Pharmacy and Nutrition has fully implemented the new version of the entry to practice competencies (eg. ICDEP v. 3.0). SDA has begun the process of incorporating the new competencies into their substantial assessment process and the national registration exam (CDRE) will begin testing to the new competencies, including the cultural safety competencies, in 2024.

2.03 Practice in a	a. Act with sensitivity and humility with regard to diverse cultural groups
manner that promotes	b. Demonstrate awareness of Indigenous values and ways of knowing related to health and wellness
cultural safety	c. Demonstrate awareness of the ongoing impact of colonization / residential schools / intergenerational trauma / systemic racism on Indigenous peoples in Canada
	d. Demonstrate awareness of the role of self- determination in supporting capacity development e. Act with awareness of how one's own biases, beliefs, behaviours, power and privilege may affect others

In addition to making cultural safety competence a requirement for <a href="mailto:new">new</a> members, SDA wants to support the development of the new cultural safety competencies in <a href="existing">existing</a> SDA members. SDA continues to share cultural competence resources on the Member's Only side of SDA website and through the SDA Newsletter. Our 2022 summer student, Jada Mirosovsky, updated the Cultural Competence section on the Member's Only side of the SDA website. Jada reviewed and categorized many resources to support member's learning. The resource list accessed <a href="here">here</a> includes a variety of formats (eg. videos, webinars, research) and topics.



SDA also acknowledged Sept. 30 as National Day of Truth and Reconciliation. In our newsletter and in a message to our members we provided links to many resources and learning opportunities.

The SDA Board and Staff have continued to do learning and reflect on what our role is as a regulatory body related to the diversity, inclusion and reconciliation of the dietetic profession. The Board has also been monitoring what has been going on in other organizations related to EDI and Truth and Reconciliation. Several regulatory bodies are further along in their journeys and have released formal apologies and/or cultural humility standards. SDA continues to monitor and will look to develop a formal strategy to be a part of the 2023-26 strategic plan for the organization.

# Strategic Plan 2020-23

In developing their strategic plan for 2020-23, the SDA board acknowledges that SDA will **continue with the core work** that is delegated to the organization through the Dietitians Act. This includes **registration of new members, licence renewals for existing members, the continuing competence program and quality assurance audit, complaints investigation and disciplinary processes.** 

See our progress to date on the priorities for 2020-23, noting that the COVID-19 pandemic has impacted our progress and priorities.

# **Priority 1 Scope of Practice- Advanced Practice**

Desired Outcome: Legislative framework in place to permit dietitians to safely and competently perform certified practices and clarity on the role of the dietitian in advanced practice.

practice	2.			
Strategy	y	Responsibility	Timeline	Progress
Action 1:	Follow up with Ministry on proposed amendments to the Dietitians Act (submitted Fall 2019) to permit creation of regulatory bylaws to define certified practices	SDA Board and Registrar/ED	2021	Proposal updated again and resubmitted to Ministry in Fall of 2022. Will submit again in Fall 2023.
	Continued consultation with other regulatory bodies on certified practices including competency profiles and standards of practice.	Registrar	2020	No action as our proposal did not move forward in 2022.
	Draft and submit amendments to Med Lab Licensing Regulations	SDA Registrar	Once Dietitians Act amended can submit	No action as our proposal did not move forward in 2022.
	Draft and submit amendments to Drug Schedule Regulations	SDA Registrar	Once Dietitians Act amended can submit	No action as our proposal did not move forward in 2022.
Action 2:	Development of regulatory bylaws and policies/procedures for registering members to undertake certified practices.	SDA Board and Registrar	2020	No action as our proposal did not move forward in 2022.
Action 3	Development of competency profile and standards of practice for each certified practice.	Legislation Committee	2020	No action as our proposal did not move forward in 2022.
Action 3:	Education of members, educators and employers regarding framework for certified practices.	Legislation Committee, Registrar	Ongoing	No action as our proposal did not move forward in 2022.
Action 4:	Develop an implementation plan	Legislation Committee, Registrar	2021	No action as our proposal did not move forward in 2022.
Action 5:	Investigate the development of online jurisprudence module to support members in the implementation of certified practices	Legislation Committee, Registrar	2021	No action as our proposal did not move forward in 2022.

Priority 2: Quality and Safe Dietetic Practice/Competence

Desired Outcome: Reliable processes for assessment of competence at entry to practice and a continuing competence program that is relevant for all members.

	competence program that is r			T_
Strategy		Responsibility	Timeline	Progress
Action 1:	Review of substantial equivalence assessment processes	Registrar and Assessment committee	2020	Complete. The partnership with UAlberta adds objectivity and anchors our assessment.
Action 2:	Incorporate updated ICDEPs (entry to practice competencies) into SDA processes and resources	Registrar and Registration Committee	2020/21	Updated ICDEP approved by SDA board in Sept 2020. PDEP has set Aug. 31, 2023 as the implementation deadline. USask has already implemented into academic and practicum programs, SDA will implement into substantial equivalence assessment by July 2023.
Action 3:	Create a working group to review SDA continuing competence program by exploring best practices and feedback from members survey.	Registrar, Professional Standards Committee	2023	SDA participated in national working group to review CCP best practices. Due to pandemic, this was not prioritized and will not occur within the timeframe of this strategic plan.
Action 4:	Working group to present at least two options to Board for consideration.	Registrar, Professional Standards Committee		Not complete.
Action 5:	Board to review and select a framework for the CCP	Registrar		Not complete.
Action 6:	Develop an implementation plan	Registrar		Not complete.
Action 7:	Engage and support members in transition to new ccp and ongoing quality assurance	Registrar		Not complete.

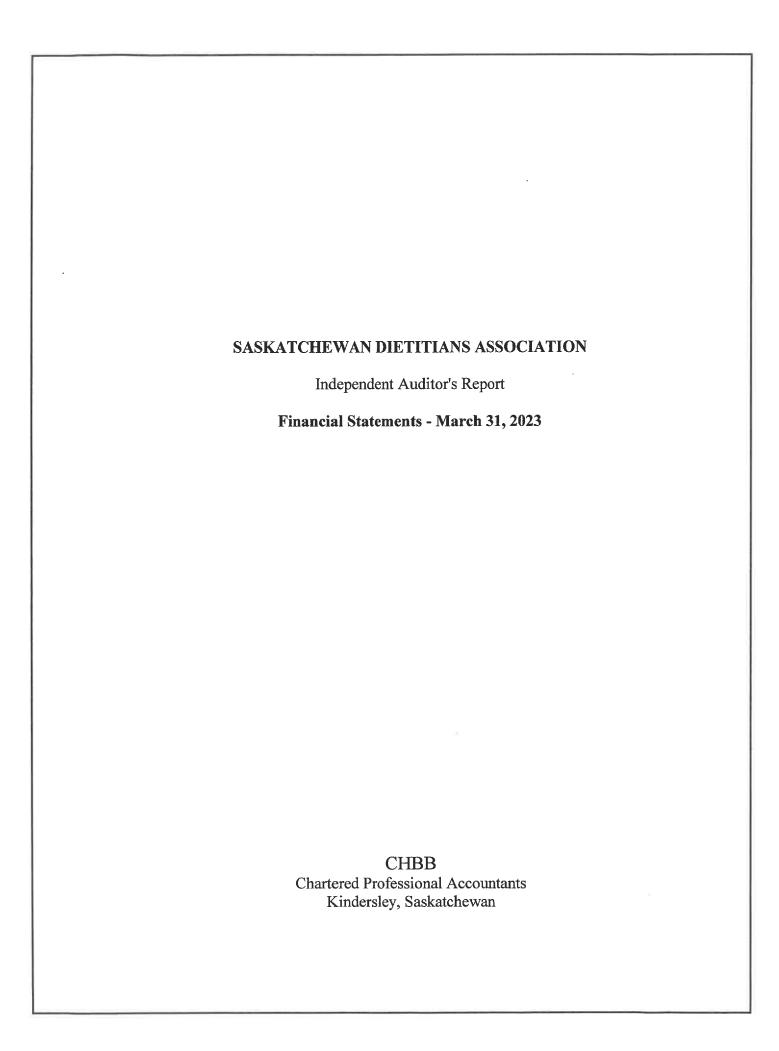
<b>Priority 3: Protection of public from</b>	"other" nutrition providers providing inaccurate or
misleading nutrition information	

Desired Outcome: That the public is protected from harm from other nutrition providers (regulated and unregulated) who may not be providing evidence-based nutrition advice.

Strategy	and unregulated) who may	Responsibility	Timeline	Progress
Action 1:	Submission and follow up with Ministry on proposed amendments to the Dietitians Act (submitted Fall 2019) to protect the titles nutritionist and registered nutritionist	Registrar	2021	Dietitians Act amendments (including protection of the titles nutritionist and registered nutritionist) resubmitted in Fall 2022. Submit again 2023.
Action 2:	Financial and administrative support for "other nutrition provider" working group to support the achievement of their action plan.	Registrar  "Others" Action Group	Ongoing	Due to the elimination of the Regional Executive Director position, this committee was disbanded as it was determined it could not continue without the financial and admin support of Dietitians of Canada.
Action 3:	Participation on steering committee for Eat Well Saskatchewan contact center	Registrar	Ongoing	Regular participation in steering committee meetings.
Action 4:	Research Project with practicum students in 2019/20 with follow up steps to be determined	Registrar	2020-21	Complete. Research project complete and student project to develop infographic on when to refer to a dietitian complete.
Action 5:	Maintenance of Private Practice List, RD Directory on SDA website	Registrar	Ongoing	Complete. Regular updating of private practice list for website and RD Directory for SDA website.

	Branding and Communication		1 11: 6	1 / 1
organizati	utcome: Increased awareness a	among members a	na public of ro	ole/mandate of our
Strategy	OII.	Responsibility	Timeline	Progress
Action 1:	Survey members on how and what they want to receive from SDA and interest in working group	Registrar	April 2020	Work on this goal suspended during pandemic and will not be completed.
	Working group to take information from consultation to develop a communications strategy and/or identify any additional info or supports needed	Registrar, Communications Committee	Summer/Fall 2020	Work on this goal suspended during pandemic and will not be completed during this strategic plan timeframe.
	Implement communications strategy	Registrar, Communications Committee	Spring 2023	Partially complete. Not a full communications strategy but brand identity through new name, logo, website refresh in 2023.
Action 2:	Consider options for name change	Registrar, SDA Board	2020	Name change to occur, likely January 1, 2024.
	Initiate development of brand/logo, etc for new organization	Registrar, SDA Board	Spring 2023	New brand identity (eg. logo, font, colours) will be ready for when name change comes into effect.
Action 3:	Continue to educate members on SDA activities and how they support public protection	Registrar, Communications Committee	Spring 2023	Use new "duty and object" clause to explain to members how core functions support public protection.
Action 4:	Continue to educate the public on how we fulfill our public protection mandate	Registrar, NIRO	Spring 2023	Use new "duty and objects" clause to better explain how we fill our public protection mandate
Action 5:	Continue to educate stakeholders on how we fulfill our public protection mandate	Registrar, NIRO	Spring 2023	Use new "duty and objects" clause to better explain how we fill our public protection mandate
Action 6:	Explore use of media to connect with SDA stakeholders	Registrar	2022	Work on this goal suspended during the pandemic and will not be completed during this strategic plan.

	5: SDA Board Governance	n that applies or	nronriete	policios /governance
	Outcome: SDA is a well-run organization	Responsibility	Timeline	Progress
Strategy			2020	
Action 1:	Research and select resources to assist the board in assessing and articulating its optimal governance structure.	Registrar, SDA Board		Completed ELEVATE modules in May 2021.
Action 2:	Complete modules, self-assess and identify/submit for required Admin bylaw amendments	Registrar, SDA Board	2020/21	Complete. Admin bylaw amendments drafted and approved at the 2021 AGM.
Action 3:	Articulate board governance policy and procedures	Registrar, SDA Board	2020	Complete. Board governance manual.
	Update resources, role descriptions and terms of reference.	Registrar, SDA Board	2020	Complete. Update of committee terms of reference approved at 2022 AGM.
Action 4:	Articulate indicators for ED to report on	Registrar, SDA Board	2023	Aware of Ontario and SALPN's regulatory accountability frameworks
Action 5:	Maintain and cultivate relationships with external stakeholder	Registrar, SDA Board	Ongoing	SDA participated in NIRO training on board governance.
	6: Collaborative Partnerships			
	Outcome: SDA collaborates with stakel			
Strategy Action	Maintain and enhance relationships	Responsibility Registrar	Timeline Ongoing	Progress Participate in
1:	with Ministry of Health, College of Pharmacy and Nutrition (University of Saskatchewan), other regulatory bodies in Saskatchewan through participation in NIRO, other Canadian dietetic regulatory bodies through participation in the Alliance of Canadian Dietetic Regulatory Bodies, national professional association (Dietitians of Canada), the Partnership for Dietetic Education and Practice (PDEP).	Registrat	Oligonia	initiatives and regular meetings
Action 2:	Look for ways to create cost savings or synergy by collaborating with other dietetic regulatory bodies.	Registrar	Ongoing	Continue to explore options for cost savings and collaboration.
Action 3:	Explore collaborations outside of our traditional partners (ie. client advocate).	Registrar	2022	Participation on NIRO working group to establish public advisory grp.





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#### INDEPENDENT AUDITOR'S REPORT

To the Members of Saskatchewan Dietitians Association

#### Opinion

We have audited the accompanying financial statements of Saskatchewan Dietitians Association, which comprise the statement of financial position as at March 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Saskatchewan Dietitians Association as at March 31, 2023, and the results of its 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 Saskatchewan Dietitians Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of 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 Saskatchewan Dietitians 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 Saskatchewan Dietitians Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Saskatchewan Dietitians Association's financial reporting process.

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

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

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design
and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to
provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for
one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the
override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate
  in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Saskatchewan Dietitians
  Association's internal control.
- Evaluate the appropriateness of accounting polices 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 Saskatchewan Dietitians Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to 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 Saskatchewan Dietitians 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.

(HBB

KINDERSLEY, Saskatchewan

June 13, 2023

**Chartered Professional Accountants** 

# Statement of Financial Position

# March 31, 2023

	2023	2022
ASSETS		
Current assets: Cash - Unrestricted Cash - Restricted Accounts receivable Guaranteed investment certificates (Note 3) Prepaid insurance Total current assets	\$ 124,432 6,170 4,749 236,250 	151,768 6,148 29,937 125,000 1,368 314,221
Property and equipment (Note 4)	117	261
Guaranteed investment certificates (Note 3)	340,688	398,545
Intangibles, net of accumulated amortization (Note 5)	·	<u>5,423</u>
	\$ <u>713,938</u>	<u>718,450</u>
LIABILITIES & NET AS	SSETS	
Current liabilities: Employee deductions payable Accounts payable Prepaid membership fees Total current liabilities	\$ 1,368 6,374 <u>- 141,615</u> 149,357	1,390 7,740 <u>146,928</u> 156,058
Net assets: Internally restricted Board of Directors' education fund Net assets, as per accompanying statement Total net assets	6,169 558,412 564,581	6,148 556,244 562,392
	\$ <u>713,938</u>	<u>718,450</u>

Approved on behalf of the Board			
Nonyskevitch	Director	Shaw South	Director

# **Statement of Operations**

# Year ended March 31, 2023

	<u>2023</u>	<u>2022</u>
Revenue:	A 440.040	407.000
Membership fees	\$ 142,610	137,986
Canadian Dietitians Registration Examination	11,400	6,150
Duplicate Receipt	50	400
Grants	3,788	30,103
Interest	12,272	7,285
License Renewal Fee	14,765	11,275
Other fees	100	
	184,985	193,199
Expenses:		
Staffing (Schedule 1)	76,492	69,235
Administrative (Schedule 2)	14,960	16,974
Professional Standards Committee	2,267	2,327
Executive (Schedule 3)	10,201	9,899
Canadian Dietitians Registration Examination	14,950	12,715
Support services and office (Schedule 4)	5,130	4,605
Canadian Dietetic Regulatory Alliance	3,307	2,113
Communication Committee	7,988	4,563
Amortization of intangible assets	5,423	5,422
Amortization of tangible assets	143	318
Professional Conduct Committee	41,935	9,613
Registration Committee	<del></del> 2	28,898
	182,796	166,682
Excess of revenues over expenses	\$2,189	26,517

## Statement of Net Assets

# Year ended March 31, 2023

						2023	2022
	ι	Unrestricted	Re	estricted		Total	Total
Net Assets balance, beginning of year	\$	556,244	\$	6,148	\$	562,392	535,875
Excess of revenues over expenses		2,168	-	21	o-	2,189	26,517
Net assets balance, end of year	\$_	558,412	\$	6,169	\$_	564.581	562,392

# Statement of Cash Flows

# Year ended March 31, 2023

	2023	2022
Cash flow from (used in) operating activities:  Operations:		
Excess of revenue over expenses  Amortization	\$ 2,189 5,566	26,517 5,740
Adjustment for non-cash working capital items: Accounts receivable Prepaid expenses Accounts payable Prepaid membership fees Employee deductions payable	25,188 (164) (1,366) (5,313) (22)	(20,413) 110 2,744 13,030 1,359
Cash flow from (used in) investing activities: Purchase of guaranteed investment certificates Redemption of guaranteed investment certificates	26,078 (110,000) 56,608 (53,392)	29,087 (603,545) 581,518 (22,027)
Net increase (decrease) in cash	(27,314)	7,060
Cash and cash equivalents at beginning of year	<u> 157,916</u>	<u> 150,856</u>
Cash and cash equivalents at end of year	\$ <u>130,602</u>	<u>157,916</u>
Cash and cash equivalents consists of:		
Cash - Unrestricted Cash - Restricted	\$ 124,432 6,170 \$ 130,602	151,768 6,148 157,916

#### Notes to Financial Statements

### March 31, 2023

#### 1. PURPOSE:

Saskatchewan Dietitians Association (the "Association") is a non-profit organization established by *The Dietitians Act of Saskatchewan*. The primary objective of the Association is to regulate the Dietetic profession in Saskatchewan in the public's interest and it is also responsible for regulating the exams for graduates.

#### 2. SIGNIFICANT ACCOUNTING POLICIES:

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook and include the following significant accounting policies:

## **Cash and Cash Equivalents**

Cash and cash equivalents consist of cash and highly-liquid investments with maturities of three months or less at the acquisition date.

## **Property and equipment**

Property and equipment are initially recorded at cost. Depreciation is calculated using the declining balance method over estimated useful lives.

Computer equipment - rate: 55%

#### Intangible Asset

Intangible assets are initially recorded at cost. Depreciation is calculated using the straight-line method over estimated useful lives.

Website - rate: 8 years

## Income taxes

The Association is exempt from income taxes under paragraph 149(1)(I) of The Income tax Act.

#### **Financial Instruments**

The Association initially measures its financial assets and financial liabilities at fair value. The Association subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash (unrestricted and restricted), accounts receivable, and guaranteed investment certificates. Financial liabilities measured at amortized cost include accounts payable and prepaid membership fees.

#### Notes to Financial Statements

## March 31, 2023

## 2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

### **Fund accounting**

Internally restricted funds:

## (i) Capital fund:

The Capital fund consists of funds set aside by the Association's Board of Directors for purposes of acquiring tangible and intangible assets.

(ii) Board of Directors' education fund.

The Board of Directors' education fund consists of funds set aside by the Association's Board of Directors for purposes of attending educational activities related to Association's governance.

## **Revenue Recognition**

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonable assured.

Membership fees are recorded in revenue over the period to which the membership relates. Interest income is earned over the maturity of the investment. Examination, license renewal fees, other fees and duplicate receipts are recorded in revenue when the related service is provided.

Grant income is recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

#### 3. GUARANTEED INVESTMENT CERTIFICATES:

#### Investments consist of the following:

	<u>2023</u>	<u>2022</u>
Guaranteed investment certificates		
GIC bearing interest at 3.15%, maturing November 28, 2023	\$ 110,000	\$ -
GIC bearing interest at 1.00%, maturing May 13, 2023	126,250	125,000
GIC bearing interest at 1.00%, maturing May 13, 2023	-	45,000
GIC bearing interest at 1.25%, maturing May 13, 2024	136,688	135,000
GIC bearing interest at 2.00%, maturing January 11, 2025	204,000	200,000
GIC bearing interest at 0.50%, maturing January 11, 2023		<u> 18,545</u>
Total investments	\$ 576,938	\$ 523,545
Maturing within one year:		
Current GIC's	_(236,250)	_(125,000)
Total long-term investments	\$ <u>340,688</u>	\$ <u>398,545</u>

#### Notes to Financial Statements

## March 31, 2023

## 4. PROPERTY AND EQUIPMENT

			-2023-	2022			
		Cost	Accumulated Amortization	Net <u>Book Value</u>	Net Book Value		
	Computer equipment	\$ <u>1,775</u>	1,658	117	<u>261</u>		
5.	INTANGIBLE ASSETS:						
	Amortization for the year amounted	to \$5,422 (2022 -	65,422 (2022 - \$5,422).				
			2023-		<u>2022</u>		
		Cost	Accumulated Amortization	Net <u>Book Value</u>	Net <u>Book Value</u>		
	Website	\$43,377	43,377		5,423		

#### 6. COMMITMENTS:

The Association is committed under a lease for office space with monthly rental fee of \$650 plus GST. The lease agreement signed for 1 year, commencing from January 1, 2023.

## 7. FINANCIAL INSTRUMENTS:

#### Financial risks

The Association is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The main risks are broken down below.

### **Credit Risk**

The Association is exposed to credit risk with respect to accounts receivable. The Association assesses, on a continuous basis, accounts receivable on the basis of amounts it is virtually certain to receive and virtually never has any bad debts.

## **Liquidity Risk**

Liquidity risk is the risk that the Association will not be able to meet a demand for cash or fund its obligations as they come due. Liquidity risk also includes the risk of the Association not being able to liquidate its assets in a timely manner at a reasonable price.

The Association monitors its cash flow throughout the year to ensure its billing practices take into account the timing and level of its cash obligations. The Association has sufficient funds from which to operate and the risk is considered to be low.

## **Notes to Financial Statements**

March 31, 2023

## 7. FINANCIAL INSTRUMENTS (continued):

## Interest Rate Risk

The Association is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the Association to a fair value risk, while the floating rate instruments subject it to a cash flow risk. The Association is exposed to this type of risk as a result of investments in guaranteed investment certificates and term deposits.

#### 8. COVID-19 PANDEMIC

The COVID-19 pandemic is complex and rapidly evolving. It has caused material disruption to businesses and has resulted in an economic slowdown. Saskatchewan Dietitians Association continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the organization's financial position and operations.

# Schedules

# March 31, 2023

Schedule 1 - Staffing	<u>2023</u>	2022
Wages	\$ 73,557	64,244
Travel	110	398
Conferences	630	2,018
Accommodation and meals	50	
Administrative support	_	208
Membership reimbursement	548	792
Bookkeeping services	1,575	1,575
Payroll arrears	22	
Total staffing expenses	\$ <u>76,492</u>	69,235
Total Staining expenses	Ψ	00,200
Schedule 2 - Administration		
	<u>2023</u>	<u>2022</u>
Legal and accounting	\$ 407	3,427
Audit	3,608	3,608
Office rental	7,245	6,458
Bank charges	3,700	3,481
Total administrative expenses	\$ <u>14,960</u>	16,974
Schedule 3 - Executive		
	<u>2023</u>	<u>2022</u>
Board honorarium	\$ 5,200	6,300
Conferences	2,853	1,747
Directors and Officers Liability insurance	1,697	1,543
Teleconferences	151	174
Other	300	135
Total executive expenses	\$ <u>10,201</u>	9,899
Schedule 4 - Supportive Services		
	<u>2023</u>	<u>2022</u>
Office stationary and supplies	\$ 964	788
Insurance	866	678
Postage	422	310
Telephone and fax	726	647
Internet and website	1,423	1,724
Other	<u>729</u>	458
Total supportive services expenses	\$ <u>5,130</u>	4,605

# **Volunteer Wall of Recognition**

SDA gratefully acknowledges the volunteers for 2022-23 who have participated on the board, committees and/or working groups.

# SDA Board Members:

Nina Onyskevitch Shawn Smith Tracy Sanden Nicole McLennan Robin Hartl Lea Polkinghorne Calyn Stange

# SDA Board Public Representatives:

Barbara Jiricka Stuart Webb



Stephanie Bearman Denise Bilan Chelsea Brown Dr. Allison Cammer Danielle Campbell Carolyn Chu Lisa Cooper Darci Halbgewachs Janice Hayden Dr. Carol Henry Tracy Hornung Chantal Issel Ester Kang Allison Kapp Julie Kozmenuik Dr. Jessica Lieffers Poppy Lowe Colleen McKay Nicole McLennan Kaylee Michnik Charlotte Pilat Burns Maggie Pioro Nicole Pulvermacher Martina Richmond Krista Sawatzky Shawn Smith Andrea Toogood Carrie Verishagen Sharon Walker Michelle Way Dena Webb-Listwin Barbara Wright