



Annual Report 2019/20

National Nursing Assessment Service



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Starting Internationally Educated Nurses on their journey to nursing practice in Canada.

The National Nursing Assessment Service (NNAS) is a Canadian not-for-profit organization that offers a streamlined process for IENs to submit their documents and provide them with the tools to apply for Canadian nursing registration.



Letter from the Chair & Executive Director

The Fiscal Year 2019/20 has been an eventful year in many ways and certainly one that will not be forgotten. Over the past twelve months, we have continued to see the National Nursing Assessment Service evolve, guided by the 2019-2021 Strategic Plan: Taking Our Nursing Assessment Service to a Whole New Level.

The Strategic Plan identified a new vision and mission. This year, the Board completed the task of identifying NNAS' values – values that are intended to be reflected in all our work. The four values that the Board approved are: Transparency, Fairness and Integrity, Customer Focused and Visionary. These values help define the way we intend for our assessments are conducted, the way in which we communicate to our applicants and the way in which we interact with our members and stakeholders.

All organizations need a solid foundation to reach their full potential. And, strong governance is at the core of that foundation. The review of our Governance model was a key element of our Strategic Plan. In the Fiscal Year (FY) 2019/20, thanks to hard work of the Governance Committee and Board, we continued refining the model and making significant progress. We expect to see the transition to the new Governance model begin in FY 2020/21. This important step will position NNAS well into the future.

Looking at our processes through the experience of our applicants is another important element of the Strategic

Plan. In FY 2019/20, NNAS completed a qualitative study of our applicants' online experience. The results of the study provided us with many insights into what we are doing well and what aspects of our service we can improve.

The FY 2019/20 also saw continued high demand for NNAS' services. NNAS responded by issuing over 8000 Advisory Reports – the highest number yet. That said, we continue to look for ways to improve our service. While we issued a record number of Advisory Reports in FY 2019/20, the proportion of Advisory Reports that were issued within 12 weeks of all documents being received declined. This reflects the high volume of applications, the added complexity that some reviews require and a refinement in the way this indicator is measured. Going forward, we expect that we will see the proportion of reports issued within 12 weeks increase.

The FY 2019/20 ended as the COVID-19 pandemic began. NNAS worked hard to support all applicants and members by taking steps early on to work together. We quickly identified areas that impacted applicants and tried to address them. At the same time we looked for ways to

Letter from the Chair & Executive Director cont...

support the Nursing Regulatory Bodies by providing them with critical information. This work is ongoing and will continue as the situation continues to evolve.

We would like to express our sincere appreciation to the NNAS Board of Directors, Committee Chairs, NNAS staff, and the management and staff at CGFNS. Each of you stepped up this year to help NNAS move forward, facing our challenges and continually improving our services.

2020 is the International Year of the Nurse and the important role nurses play has never been clearer. We would like to end our report by recognizing the nurses, health care workers and essential workers for their dedicated service during the pandemic. On behalf of everyone at NNAS, thank you.

Sincerely,



Lynn Power
Chair, NNAS



Gayle Waxman
Executive Director, NNAS

A Note from Lynn Power, Chair

This report marks my final report as Chair of the NNAS Board of Directors. Four years have gone by so quickly. I leave my role as Chair filled with confidence and optimism that the Board is well equipped to continue the journey we began in 2014. As I look back over my terms as Chair, it is hard to believe that NNAS has been able to grow and develop at such a rapid pace. I would like to take this opportunity to express my sincere appreciation to my colleagues in the Nursing Regulatory Bodies who remain highly committed to the nursing profession, IENs and the Canadian healthcare system. I would also like

to thank the NNAS Board members and staff for their support and effort over the past four years. I was able to fulfill my responsibilities as the Chair of NNAS because of the support I receive from the wonderful staff at CRNNL. Thank you to the staff at CRNNL and particularly my assistant Christine Fitzgerald, for helping me balance all my professional responsibilities. Finally, I would like to express my sincere appreciation to the team at CGFNS, led by Dr. Franklin Shaffer for their advice and hard work over the past four years. You have all made my role much easier and I greatly appreciate it.

About NNAS

NNAS is a non-profit organization whose membership is composed of 18 Nursing Regulatory Bodies in Canada. We represent the “first stop” Internationally Educated Nurses make on their journey to practice nursing in Canada and we are committed to protecting the public and the safety of Canada’s health care system.

Since 2014, NNAS has provided a single process for IEN credentials to be verified and their education compared to Canadian Nursing education. Serving all provinces (except Quebec and the Territories), NNAS issues Advisory Reports for all three nursing professions: Registered Nurses (RN), Licensed Practical Nurses (LPN) and Registered Psychiatric Nurses (RPN). NNAS has an agreement with CGFNS, a not-for profit organization, to conduct the assessments.





Special Recognition— Lynn Power, Chair, NNAS

2020 represents a time of transition for NNAS as Lynn Power completes her 4th year as the Chair of NNAS' Board of Directors. Those of you who have been watching NNAS over the past four years will recognize the significant impact Lynn has had on NNAS. Lynn has worked tirelessly for NNAS taking it through a significant period of growth and change. As NNAS' only 2nd Chair, she stepped forward to serve for two full terms because of her commitment to see NNAS succeed.

Lynn's energy and enthusiasm led the way for NNAS to set ambitious goals. She has been instrumental in guiding NNAS toward this next stage of its development. Her passion for nursing has touched the lives of thousands of IENs who are practicing today and will be felt for many years to come.

On behalf of the NNAS Board of Directors, staff and members, a heart-felt thank you to Lynn for her tremendous contribution.



Key Highlights

Reviewing Governance

- Approved strategic plan, including new mission and vision
- Defined organizational values
- Reviewed standing committee structure, creating three standing committees – Audit, Finance and Risk, Governance and Nominations and Human Resource – and eliminating the Executive Committee

Supporting Applicants

- NNAS has completed its User Experience project to provide an in-depth, qualitative analysis from applicants' perspectives. Results will help build the capacity to better respond to applicants
- Increased communication with stakeholders and applicants

Supporting Members and Stakeholders

- Offered a series of webinars to orient new applicants to NNAS process. Webinar posted on NNAS website
- Conducted workshop highlighting trends in immigration for Regulatory Bodies
- Continued to see high demand for NNAS services with almost 13,000 open applications
- Record number of Advisory Reports issued at over 8,300
- Over 19,000 emails and 33,000 calls received

Strengthening Organizational Capacity

- Fully virtualized office
- Created new role of Senior Policy and Research Coordinator to enhance planning and effectiveness of organization
- Welcomed two new staff members: Sharda Prashad, Director of Finance and Laura Winterton, Senior Policy and Research Coordinator

Response to COVID-19 Pandemic

- Extended expiry date of applications
- Established COVID-19 Update section on website
- Provided regular updates, including FAQs related to the pandemic
- Increased emphasis on communicating clearly and promptly

Statistics

2018/19

2019/20

Number of Advisory Reports Issued

7,123

8,360

Percent of Advisory Reports Issued Within 12 Weeks of Documents Received

90%

71%

Number of New User Accounts Created

10,986

10,432

Number of New Orders Created

13,761

12,860

Number of Applications for each Nursing Group

RN

7,998

7,386

LPN

5,656

5,398

RPN

107

76

New Main Applications Created

6,679

6,250

Number of Applications Requesting Additional Nursing Groups

3,432

3,342

Number of Calls Received at Applicant Support

33,868

33,345

Number of Emails Received at Applicant Support

18,342

19,575



Top Countries where Applications were Received 2019/20

Country	Program to Date	2019/20
Philippines	56,802	3,452
India	55,927	5,540
United States of America	6,892	448
Nigeria	5,041	270
United Kingdom	3,823	139
Australia	1,977	111
Nepal	1,783	193
Jamaica	1,452	41
Pakistan	1,344	81
Iran	1,177	63

Financial Statements

2019/20

To the Members of National Nursing Assessment Service:

Opinion

We have audited the financial statements of National Nursing Assessment Service/Service National D'évaluation Infirmière (the "Organization"), which comprise the statement of financial position as at March 31, 2020, and the statements of operations, changes in net assets 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 Organization as at March 31, 2020, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

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

In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance

with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Organization'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 Organization to cease to continue as a going concern.

-
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
-

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

BDO Canada LLP

**Chartered Professional Accountants,
Licensed Public Accountants**

Newmarket, Ontario
June 10, 2020



Statement of Financial Position

March 31	2020	2019
Assets		
Current		
Cash	\$ 4,720,114	\$ 3,314,605
Amounts receivable	3,409	4,103
Prepaid expenses	4,861	5,038
Prepaid assessment fees	4,026,860	4,039,875
Short-term investments (Note 2)	778,514	789,627
	9,533,758	8,153,248
Long-term investments (Note 2)	3,351,745	3,280,246
	\$ 12,885,503	\$ 11,433,494
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities	\$ 386,916	\$ 394,702
HST payable	18,641	42,350
Deferred application fees	6,688,494	6,725,029
	7,094,051	7,162,081
Net Assets		
Internally restricted (Note 3)	4,100,000	1,000,000
Unrestricted	1,691,452	3,271,413
	5,791,452	4,271,413
	\$ 12,885,503	\$ 11,433,494

Statement of Changes in Net Assets

March 31		Internally Restricted (Note 3)	Unrestricted	2020	2019
Assets					
Balance, beginning of the year	\$	1,000,000	\$ 3,271,413	\$ 4,271,413	\$ 3,121,744
Excess of revenues over expenses		-	1,520,039	1,520,039	1,149,669
Transfer		3,100,000	(3,100,000)	-	-
Balance, end of the year	\$	4,100,000	\$ 1,691,452	\$ 5,791,452	\$ 4,271,413

Statement of Operations

Revenue

Application fees	\$	6,735,908	\$ 5,696,982
Interest and other income		126,590	78,116
		6,862,498	5,775,098

Expenses

Assessment fees		4,053,117	3,528,696
Conference		21,868	13,361
Consultant fees		455,623	529,685
Foreign exchange gain		(72,408)	(38,763)
Information technology		62,674	59,634
Insurance		6,276	6,025
Office and miscellaneous		15,776	36,265
Professional fees		102,683	49,417
Service charges		153,141	160,269
Telephone		6,378	5,098
Travel		97,498	106,458
Wages and benefits		439,833	169,284
		5,342,459	4,625,429
Excess of revenues over expenses	\$	1,520,039	\$ 1,149,669

Statement of Cash Flows

March 31	2020	2019
Cash flows from operating activities		
Excess of revenues over expenses	\$ 1,520,039	\$ 1,149,669
Changes in non-cash working capital:		
Amounts receivable	694	(1,732)
Prepaid expenses	177	(565)
Prepaid assessment fees	13,015	(792,990)
Accounts payable and accrued liabilities	(7,786)	(88,257)
HST payable	(23,709)	(52,134)
Deferred application fees	(36,535)	1,398,795
	1,465,895	1,612,786
Cash flows from investing activities		
Purchase of investments	(60,386)	(1,530,569)
Net increase in cash	1,405,509	82,217
Cash, beginning of the year	3,314,605	3,232,388
Cash, end of the year	\$ 4,720,114	\$ 3,314,605

Notes to Financial Statements

March 31, 2020

1. Significant Accounting Policies

Nature and Purpose of Organization	<p>National Nursing Assessment Service / Service National D'évaluation Infirmière (the "Organization") was incorporated on June 13, 2012 under the Canada Not-for-Profit Corporations Act.</p> <p>The purpose of the Organization is to coordinate a consistent national approach to the assessment of internationally educated nurses' education credentials to support registration/licensure by the provincial nursing regulatory bodies.</p> <p>The members of the Organization are certain entities that regulate the practice of licensed practical and registered practical nurses, registered nurses, and registered psychiatric nurses and include:</p> <ul style="list-style-type: none"> i) Licensed Practical Nurse and Registered Practical Nurse Regulatory Bodies; ii) Registered Nurse Regulatory Bodies; and iii) Registered Psychiatric Nurse Regulatory Bodies <p>The Organization is a not-for-profit organization, as described in Section 149(1)(l) of the Income Tax Act, and therefore is not subject to income taxes.</p>
Basis of Accounting	<p>The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.</p>
Revenue Recognition	<p>The Organization follows the deferral method of accounting for contributions.</p> <p>Contributions</p> <p>Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.</p> <p>Application fees</p> <p>Fees from the assessment of education credentials for individuals are recognized as revenue at the time the assessment is completed or at the expiration date of the application. Application fees received in advance of the completion of an assessment are recorded as deferred application fees.</p>

Financial Instruments

Financial instruments are recorded at fair value at initial recognition.

In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any change in fair value reported in operations. All other financial instruments are reported at cost or amortized cost less impairment. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value and charged to the financial instrument for those measured at amortized cost.

Financial instruments for the Organization include cash, short-term and long-term investments, which are shown at fair value, and accounts receivable, accounts payable and accrued liabilities and HST payable, which are shown at amortized cost.

Contributed Services

Volunteers contribute many hours per year to assist the Organization in carrying out its activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

Prepaid Expenses

Prepaid expenses primarily comprise advance payments made to vendors in the current fiscal year for services to be received in the next fiscal year. Prepaid expenses are recognized as expenses in the period when the services are received.

Investments**Short-term investments**

Short-term investments consist of guaranteed investment certificates with maturity dates within one year.

Long-term investments

Long-term investments consist of guaranteed investment certificates with maturity dates greater than one year.

Use of Estimates

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

Foreign Currency Translation

Foreign currency transactions are translated at the rates of exchange in effect at the dates of the transaction. Resulting foreign currency denominated monetary assets and liabilities are translated at the rates of exchange in effect at the balance sheet date. Gains and losses on translation of monetary assets and liabilities are included in operations.

2. Investments

The carrying amounts of investments at market value are comprised of the following:

	2020	2019
Short-term investments		
GICs held at various financial institutions, 1.86%-2.65%, maturing between February 22, 2021 and March 22, 2021 HST payable	\$ 778,514	\$ -
GICs held at various financial institutions, 1.5%-2.3%, maturing on February 24, 2020 or March 13, 2020	-	789,627
Long-term investments		
GICs held at various financial institutions, 2%-3%, maturing between February 22, 2022 and March 13, 2025	3,351,745	-
GICs held at various financial institutions, 1.86%-3%, maturing between February 22, 2021 and March 13, 2024	-	3,280,246
	\$ 4,130,259	\$ 4,069,873

Of the amounts invested, \$4,100,000 (2019 – \$1,000,000) is internally restricted (see Note 3).

3. Internally Restricted Net Assets

Operating reserve	\$ 2,500,000	\$ 1,000,000
Development reserve	1,500,000	-
Foreign exchange reserve	100,000	-
	\$ 4,100,000	\$ 1,000,000

The Board of Directors has internally restricted net assets of \$2,500,000 as a reserve of approximately six months' of operating expenses for the Organization, \$1,500,000 as a development reserve and \$100,000 to mitigate foreign currency risk.

4. Economic Dependence

During the year, 81% (2019 - 78%) of the Organization's expenses were incurred to one provider of assessment services.

5. Comparative Amounts

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

6. Financial Instruments

Credit risk

The Organization is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or if financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The Organization's financial instruments that are exposed to concentrations of credit risk relate primarily to its amounts receivable. The majority of the Organization's receivables are from a third party provider of services, collection of which can be accomplished by a reduction in payments made to the party.

The Organization is also exposed to credit risk arising from its bank accounts being held at one financial institution and the balance exceeds insured deposits of up to \$100,000.

There have not been any changes in the risk from the prior year.

Interest rate risk

The Organization is exposed to interest rate risk on its fixed rate financial instruments. Fixed interest instruments subject the Organization to a fair value risk.

The Organization is exposed to changes in interest rates related to its investments in guaranteed investment certificates. The Organization's primary objective is to ensure the security of principal amounts invested and provide for a high degree of liquidity, while achieving a satisfactory return.

The Organization mitigates interest rate risk on investments by diversifying the durations of the fixed-income investments that are held at a given time.

There have not been any changes in the risk from the prior year.

Currency risk

The Organization transacts in foreign currencies due to application fees received being denominated in U.S. dollars (USD); however, the majority of the Organization's expenses are in Canadian dollars. Consequently, some assets are exposed to foreign exchange fluctuations.

Cash is exposed to currency risk in connection with U.S. denominated balances which amount to \$1,061,171 (\$747,988 USD) (2019 - \$62,820 (\$47,070 USD)).

The Organization does not use derivative financial instruments to manage its exposure to currency risk.

There have not been any changes in the risk from the prior year.

7. Uncertainty Due to COVID-19

Subsequent to year end, the impact of COVID-19 in Canada and on the global economy increased significantly. As a result, the Organization expects to see a decrease in applications and has proactively taken steps to manage cashflow such as delaying the start of new projects. The Organization has also committed to waive renewal fees from March 1st to June 30th 2020, the impact of which is still unknown. As the impacts of COVID-19 continue, there could be further impact on the Organization and its major customers, suppliers and other third party business associates. Management is actively monitoring the affect on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 out break and the global responses to curb its spread, the Organization is not able to fully estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity at this time.





Board of Directors

Back row from left to right: Laurie Janes, Joy Peacock, Laura Panteluk, Stephen Mills, Tamara Richter, Sheila Marchant-Short, Katherine Stansfield.

Front row from left to right: Barbara Lowe, Lynn Power (Chair), Lynsay Nair (Vice-Chair), Dawn Rix-Moore.

Not in the photo: Jennifer Breton.

Thank you

To the following Board Members who have completed their term – each of you have made a significant contribution to NNAS and the nursing field:

- | | |
|-------------------|---------------|
| • Jennifer Breton | • Joy Peacock |
| • Laura Panteluk | • Lynn Power |



In Memoriam— Mary Anne Robinson

We would like to acknowledge the passing of NNAS’ founding Chair, Mary Anne Robinson. Mary Anne helped shape NNAS during its critical formative years and has had a lasting impact on NNAS, the nursing field and countless IENS. She will be remembered.

NNAS Members

- | | |
|---|--|
| <ul style="list-style-type: none"> • British Columbia College of Nurses and Midwives* | <ul style="list-style-type: none"> • College of Registered Nurses of Manitoba |
| <ul style="list-style-type: none"> • College & Association of Registered Nurses of Alberta | <ul style="list-style-type: none"> • Nova Scotia College of Nursing |
| <ul style="list-style-type: none"> • College of Licensed Practical Nurses of Newfoundland & Labrador | <ul style="list-style-type: none"> • Nurses Association of New Brunswick |
| <ul style="list-style-type: none"> • College of Licensed Practical Nurses of Prince Edward Island | <ul style="list-style-type: none"> • Registered Psychiatric Nurses Association of Saskatchewan |
| <ul style="list-style-type: none"> • College of Licensed Practical Nurses of Manitoba | <ul style="list-style-type: none"> • Saskatchewan Association of Licensed Practical Nurses |
| <ul style="list-style-type: none"> • College of Licensed Practical Nurses of Alberta | <ul style="list-style-type: none"> • The Saskatchewan Registered Nurses Association |
| <ul style="list-style-type: none"> • College of Nurses of Ontario | <ul style="list-style-type: none"> • The Association of New Brunswick Licensed Practical Nurses |
| <ul style="list-style-type: none"> • College of Registered Nurses of Newfoundland and Labrador | <ul style="list-style-type: none"> • The College of Registered Psychiatric Nurses of Manitoba |
| <ul style="list-style-type: none"> • College of Registered Nurses of Prince Edward Island | <ul style="list-style-type: none"> • The College of Registered Psychiatric Nurses of Alberta |

* As of Sept. 1, 2020, the BC College of Nursing Professionals (BCCNP) and the College of Midwives of BC (CMBC) amalgamated to become the BC College of Nurses and Midwives (BCCNM).

NNAS Corporate Office

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