

# COLLEGE OF MIDWIVES OF MANITOBA

Annual Report 2021/22





## **Acknowledgements**

The College of Midwives of Manitoba is located on original lands of Anishinaabeg, Cree, Oji-Cree, Dakota and Dene peoples, and on the homeland of the Métis Nation.

Cover Photo Credit: Stephanie Abgrall Photography

Midwifery Care in Thompson, Manitoba:

A first step in reestablishing birth closer to home in Manitoba's northern communities.

The College of Midwives of Manitoba wishes to acknowledge the funding provided by the Manitoba government.

This financial support is essential in enabling the College to fulfill its responsibilities while it continues to develop and grow as a regulatory body.



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### **Mission**

The purpose of the College of Midwives of Manitoba is to protect the safety of the public in the provision of midwifery services in Manitoba; to support midwives in the provision of safe and effective midwifery services in Manitoba; and to develop and enforce the standards of midwifery care. This includes:

- Setting registration requirements and standards for education and experience that must be met in order to practice as a midwife in Manitoba;
- Developing, establishing, and maintaining standards for safe and ethical practice for members; and
  - Responding to complaints from the public regarding midwifery practice.

## **Commitment to Equity**

The College is committed to the goal of equity in the practice of midwifery which includes providing service to people who historically have been under-represented or under-served by the health care system. The College shall strive to meet its commitment to equity by supporting the removal of systemic barriers in the practice of midwifery and ensuring that groups that have experienced disadvantage are represented on the Council and committees of the College.

## Governing Council of the College

The Midwifery Act establishes the Council as a body corporate to manage and conduct the business and affairs of the College and exercise the rights, powers and privileges of the College in the name and on behalf of the College.

Chairperson: Cara McDonald, RM – Elected Member (Rural)

Vice-Chairperson: Erin Vosters, RM – Elected Member

Vice-Chairperson: Alison Beyer – Appointed Public Representative

Lorie Peters – Appointed Public Representative (Rural)

Sandra Howard, RM – Elected Member (Rural/Northern)

Alfred Sankoh, RM – Elected Member (Rural) (term began October 2021)

Laura Wiebe, RM - Appointed Kagike Danikobidan Representative

Janice Erickson, RM (NON-PRAC.) - Registrar, ex-officio

#### **College Staff**

Janice Erickson, BA, RM (NON-PRAC.) — Registrar

Patty Eadie, BA, BSW — Executive Director

Lynda Highway — Administrative Officer

Charlotte Onski - Bookkeeper

## **Chairperson and Registrar's Report**

Cara McDonald, RM – Chairperson and Janice Erickson, RM (NON-PRAC.) — Registrar

It is our pleasure to provide the annual Chairperson & Registrar's Report for the CMM for the 2020-2021 fiscal year.

CMM Council continued to work towards the objectives identified in the 2018-2021 Strategic Plan and in September 2021 Council made the decision to refine and extend the current Strategic Plan until 2023. As part of this process, it was identified that the CMM had successfully completed the following objectives:

- Incorporation of criteria for inclusion of Indigenous students as part of midwifery education program approval processes via the CAMEd Accreditation program. (Objective A2 ii)
- Approval of a 3-year workforce plan for staff position EFTs and salaries (Objectives D1 ii and D1 iii)

- Implementation of regulatory management software system. (Objective D3)
- Maximization of opportunities for national collaboration. (Objective D4)
- Review and update of the CMM Bylaw

It was recognized that the pandemic impacted completion of some of the objectives within the anticipated timeframe. As a result, these will remain as part of the priorities for 2022 and 2023. Going forward, the four main priorities remain consistent with the previous Strategic Plan and represent four distinct areas of regulation:

- Supporting professional practice
- Enhancing access to midwifery care
- Better serving the diverse needs of clients and families

A. Protection of the public interest in the provision of midwifery services: Support professional practice. B. Enhance access to midwifery care: Work in the public interest, through partnerships with other stakeholders.

Four overarching priorities

C. Better serve the diverse needs of clients, families and communities: Review the scope and model of practice.

D. Ensure efficiency of CMM's regulatory functions: Review, build, modify as needed to sustain the most effective organizational capacity.

Continued increase in CMM's organizational effectiveness.

Council also identified two new objectives to be incorporated into Priority D.

- Measure decisions and changes in relation to the *Regulated Health Professions Act* (RHPA). In anticipation of the eventual designation as a profession regulated by the RHPA (which will replace the existing oversight of *The Midwifery Act*) Council identified the value of being mindful that decisions made by the Council are cognizant of and compliant with the RHPA to ensure that work being done now at the governance level does not need to be repeated.
- Post-pandemic recovery planning. Consider
  a 'return to business post-pandemic' plan,
  including physical space requirements,
  flexible work and meeting arrangements,
  online resources, and other pertinent issues.

Council worked towards continuing to meet the identified objectives by undertaking the following activities this year:

• To support registration of Indigenous midwives the CMM continued to engage collaboratively with the University of Manitoba (UM) in their work towards recruiting and supporting Indigenous students in the midwifery education program (MEP). More information on this topic is also available in the Kagike Danikobidan report on page 8. CMM staff also participates in a joint Canadian Midwifery Regulators Council (CMRC) and National Aboriginal Council of Midwives (NACM) working group focused on supporting education of Indigenous midwives.

- To support registration of culturally competent midwives the Council has adopted the CMRC Canadian Competencies for Midwives which include a greater focus on ensuring cultural competency with an effective date of January 1, 2022. Council also supported the Quality Assurance Committee's recommendation to include cultural competency training as a requirement for professional development and is participating in the development of the Manitoba Alliance of Health Regulatory College's (MAHRC) jurisprudence module related to cultural safety, equity and diversity in health care.
- CMM's Quality Assurance Committee and Standards Committee enhance the quality of midwifery care in Manitoba by developing Standards of Practice and overseeing the Quality Assurance (QA) Program of the CMM. This year Council approved funds to support revisions to the Standards of Practice document. A fuller description of this project and other Standards and QA activities is on page 12.
- CMM works in cooperation and partnership with Manitoba Health, Shared Health, Regional Health Authorities, the Fair Registration Practices Office, and the University of Manitoba on issues related to workforce planning, data collection and dissemination.
- Work towards building internal organizational efficiency included efforts this year of developing more robust Council and committee member orientation materials and implementing a Council and committee member compensation policy for attendance at meetings. Efforts in human resources

progress were also realized in refreshing staff job descriptions and employment contracts and updating the process for and conducting of staff performance evaluations. This year also marked the second year in a stepped plan to enhance staff EFTs. Continued work towards an effective human resource strategy, including for succession planning is important for CMM's continued success as a vital organization as a health regulator.

Working with our Strategic Plan has supported Council and staff to keep focused on its goals and priorities over the last 4-5 years. Both Council members and staff look forward to continuation of this work embarking on a new strategic planning process in 2022-23. The Council would like to recognize the significant contributions of CMM's committee members and chairpersons in helping to realize many of the CMM's objectives. Thank you.

### Membership Statistics for 2021-2022

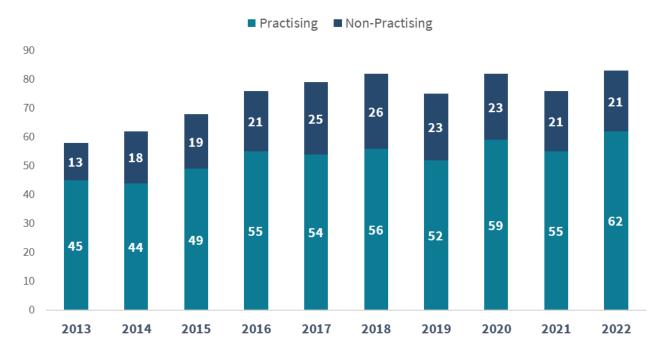
As of March 31st 2022

Changes during the fiscal year

- 62 Practising
- 22 Non-practising
- 2 Students

- 11 Register Changes
- 4 Resignations
- 11 New Registrants

#### **Total Number of Registrants - 2013-2022**



## **Committee Composition**

## Committee to Select Public Representatives

Chairperson: Danielle Guenette, Women's Health Clinic

Juliette Adetudimu, RM, Appointed Governing Council Representative

Sandra Howard, RM, Appointed KD Representative

Bibianne LaFleche, Appointed Public

Representative

Lorie Peters, Appointed Public Representative

#### Kagike Danikobidan

Chairperson: Sandra Howard, RM

Darlene Birch, Elder

Rachel Bach, RM (Student Member)

Melissa Brown, RM (NON-PRAC.)

Linda Chartrand, Appointed Community Representative (term ended April 2021)

Sarah DeLaronde, Appointed Community Representative (term began October 2021)

Laura Wiebe, RM

Ingrid Wood, Appointed Community

Representative

Doris Young, Elder (Alternate)

#### **Complaints Committee**

Chairperson: Heidi Demers, RM

Darlene Birch, Appointed KD Representative,

Elder Advisor

Lorie Peters, Appointed Public Representative

Erin Vosters, RM (term ended December 2021)

Laura Wiebe, RM (term began January 2022)

Janice Erickson, RM (NON-PRAC.), Registrar, ex-officio

#### **Executive Committee**

Chairperson: Cara McDonald, RM

Alison Beyer, Appointed Public Representative

(term ended October 2021)

Lorie Peters, Appointed Public Representative

(term began October 2021)

Erin Vosters, RM (term began October 2021) Laura Wiebe, RM (term began October 2021)

#### **Board of Assessors**

Chairperson: Janet Macaulay, RM

Juliette Adetudimu, RM

Tricia Guse, RM

Abigail Larson, RM

Krystal LeMoullec, Appointed Public

Representative

Laura Wiebe, RM, Appointed KD Representative Janice Erickson, RM (NON-PRAC.), Registrar, *ex-officio* 

#### **Inquiry Committee**

Alison Beyer, Appointed Public Representative

Kristy Davies, Appointed Public Representative (term ended April 2021)

Brianne Fortier-Turner, RM

Sandra Howard, RM

Elaine Labdon, RM

Stacey Lassnig, Appointed Public Representative

(term began September 2021)

Gina Mount, RM (NON-PRAC.)

Alfred Sankoh, RM (term ended August 2021)

Rebecca Wood, RM

#### **Standards Committee**

Chairperson: Rebecca Wood, RM

Lyn Hotchkiss, Appointed Public Representative (term ended July 2021)

(term ended July 2021)

Ashley Hayward, Appointed Public Representative

(term began March 2022)

Elaine Labdon, RM

Geralyn Reimer, RM

Bethany Rempel, RM

Janice Erickson, RM (NON-PRAC.), Registrar, ex-officio

#### **Quality Assurance Committee**

Chairperson: Jennifer Akuamoah, RM (NON-PRAC.),

(effective January 2022)

Susan Frank, RM

Marla Gross, RM (NON-PRAC.)

Nikki Ibbitt, RM

Stacey Lassnig, Appointed Public Representative

Danielle Laxdal, RM

Janice Erickson, RM (NON-PRAC.), Registrar, ex-officio

#### **Nominations Committee**

Erin Vosters, RM Janice Erickson, RM (NON-PRAC.), Registrar, *ex-officio* 

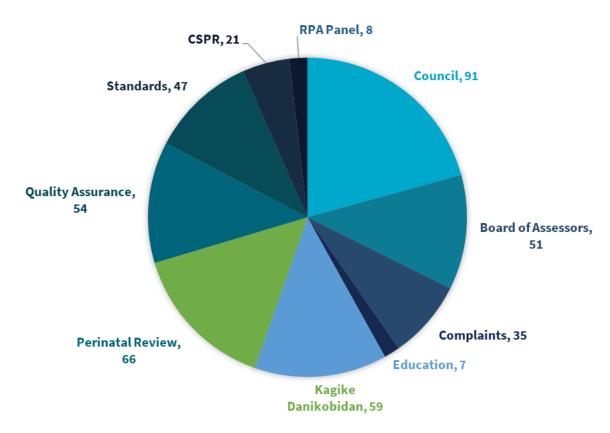
#### **Perinatal Review Committee**

Chairperson: Abigail Larson, RM LingOu Chen, RM Kelly Fitzmaurice, RM Lara Petkau, RM Dr. Fabiana Postolow, Neonatologist Alfred Sankoh, RM Megan Wilton, RM

#### **Education Committee**

Chairperson: Emily Weigelt, RM
Melissa Brown, RM (NON-PRAC.)
Kristy Davies, Appointed Public Representative (term ended April 2021)
Marla Gross, RM (NON-PRAC.)
Sandra Howard, RM (term ended April 2021)
Susie Penner, Appointed Public Representative
Janice Erickson, RM (NON-PRAC.), Registrar, *ex-officio* 

### Estimated Volunteer Hours: 440



As a self-governing profession and as mandated by *The Midwifery Act*, we depend on members to participate and contribute to Council and committees to ensure the CMM upholds the responsibilities of regulating midwifery in the interest of public safety. The continued growth of the profession is required to ensure that we can continue to meet these ever-growing demands.

### **Committee Reports**

## Committee to Select Public Representatives

#### Number of meetings held: 3

The Midwifery Act mandates that 'public representatives' – persons who are not and never have been registered under The Midwifery Act and are not current members of a health profession regulated by an act of the legislature, are appointed to the Council and committees of CMM. This is carried out by the Committee to Select Public Representatives which is established by s. 8(5) of The Midwifery Act.

Public Representatives' role is to represent the best interest of the public in Council and committee deliberations and decisions and is instrumental for protection of public safety in the provision of midwifery services in Manitoba.

The Committee made one appointment this year to the CMM Standards Committee, which welcomed Ashley Hayward. The Committee and the CMM would like to extend sincere appreciation to the Public Representatives whose work on behalf of Manitobans regarding midwifery care concluded this year: Kristy Davies for the Education and Inquiry Committees, Lyn Hotchkiss for the Standards Committee, and Danielle Guenette, appointed by the Women's Health Clinic to the CSPR. Thank you!

## Kagike Danikobidan (Always making grandparents)

The Standing Committee on Issues Related to Midwifery Care to Indigenous Women established by the *Midwifery Act*.

#### Number of meetings held: 3

The establishment of Kagike Danikobidan (KD) by *The Midwifery Act* preserved a place for the voices of Indigenous women in Manitoba who partnered in the recognition of midwifery and provided witness to the rich history of midwifery in Indigenous communities. KD strives to ensure the legacy of their valuable historic contribution and to address the ongoing issue of equity in access to midwifery education and services.

The purpose of KD is to advise the CMM on issues related to midwifery care to Indigenous women. KD brings an Indigenous midwifery perspective that is centered in community knowledge, needs and values. Consideration is given to the unique educational, legal, health and social service, cultural, environmental and political forces affecting Indigenous women. Members of KD promote respect for Indigenous cultures and traditional teachings and work to strengthen, enhance and advocate for the rights and interests of communities from a foundation of gender and reconciliation. KD advocates for the restoration of midwifery education, the provision of midwifery services, and choice of birthplace for all Indigenous communities consistent with the United Nations Declaration on the Rights of Indigenous Peoples and the Truth and Reconciliation Commission.

During the 2021-2022 fiscal year, KD met remotely. The committee was pleased to confirm the appointment of Sarah DeLaronde as a Community Representative who has spent most of her life in Winnipeg but has roots in northern Manitoba. Sarah hopes her experience as a consumer of midwifery services combined with her knowledge of traditional birthwork practices will help support the work of the committee.

With the support of some founding members, KD spent some time visioning how to give back to communities and individuals who supported the development of midwifery legislation in the late 1990's, and an application for funding was submitted to the federal government to seek funding to undertake these activities.

Unfortunately, the application was not funded.

KD completed the work of drafting an additional section for the CMM's Response to the Truth and Reconciliation Commission Calls to Action that speaks to the importance of working to keep mothers/families and babies together and bringing birth closer to home. The act of reviewing this document highlighted the fact that the CMM's own policies and processes may benefit from a review through the lens of equity and reconciliation.

KD was pleased to engage regularly with the University of Manitoba as they began delivery of a new bachelor's degree program in midwifery. The program has a special focus on Indigenous practices to address the need for midwives in northern and remote communities, and discussions continue on how KD may be able to continue to support this program in a meaningful way.

Finally, KD members were happy to support founding member Freda Lepine when she was asked to speak at the naming ceremony of the Winnipeg Birth Centre. *Ode'imin*, the Ojibwa word for strawberry, was the name gifted to the centre by an Elder. The Elder's teaching accompanying the name is that the strawberry represents "where new life comes from". In a recording prepared for the ceremony Freda invoked the memory of many Indigenous midwives who were banned from practice in Manitoba, and the history of KD's involvement in the establishment of regulated midwifery in Manitoba. She concluded with the following statement "Our hope is that with the changes the Birth Centre is making today we acknowledge that reconciliation does matter and is sustained to support our people; and that the dream of a birth centre for the North will be realized. Let us keep moving forward in a positive way."

#### **Board of Assessors**

Number of meetings held: 8

The Board of Assessors reviews and decides on applications for registration and has the authority to issue, revoke, refuse or apply terms, conditions and limitations to an application for Registration as a Member of the College of Midwives of Manitoba. It has the authority to direct the registrar regarding registration and renewal of registration.

The Board of Assessors monitored compliance of supervision plans, reviewed currency shortfalls and renewal of registration matters and registered 11 new members in 2021-2022.

The Board of Assessors updated policies related to Initial Registration, Exam Candidate Registration and Emergency Registration to ensure they continued to align with the circumstances of the pandemic and adopted a risk-assessment tool to guide decision-making.

### **Complaints Committee**

Number of meetings held: 3

The purpose of the Complaints Committee is to ensure protection of the public interest by considering and acting upon complaints submitted to the College of Midwives of Manitoba about a midwife's professional competence or conduct. The Committee reviews and manages complaints about midwives' and former midwives' actions according to the Complaints Procedures Manual, establishes policies and procedures to direct the actions of CMM or its staff with respect to complaints, and reviews and updates all policies and documents of CMM with regard to the process of responding to complaints.

### **Inquiry Committee**

In accordance with section 32 of *The Midwifery Act*, Council must appoint an Inquiry Committee. Upon referral of a complaint from the Complaints Committee to the Inquiry Committee, the chairperson selects a panel of five (5) from the Inquiry Committee members appointed by Council. The panel is selected to meet the composition required under section 32 (2) of the Act. No cases were referred to the Inquiry Committee this year and therefore the Committee did not meet in 2021/22.

#### **Education Committee**

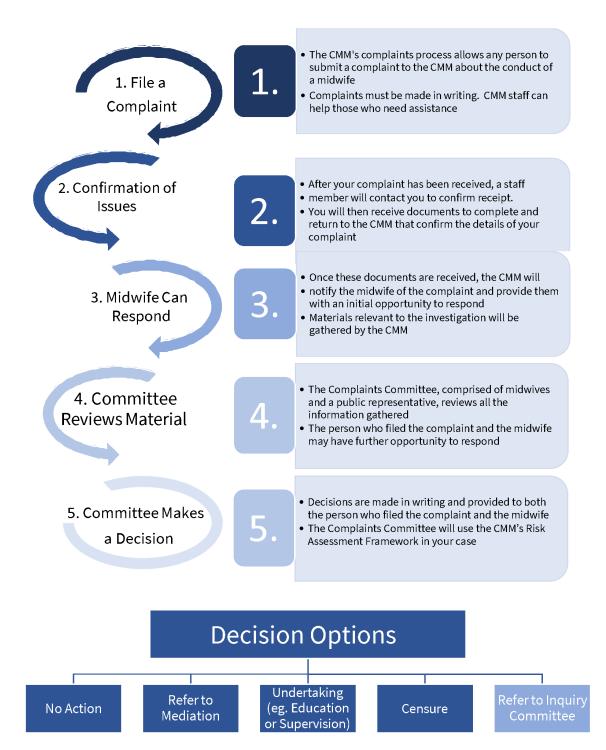
Number of meetings held: 1

In 2021/2022 the CMM Council made the decision to dissolve the Education Committee. The Education Committee was established by Council in 2000 to meet the following objectives:

- Develop a system that set the requirements for approval of midwifery education programs and midwifery bridging/gap training programs and set the processes for ensuring those requirements are met and maintained,
- Advocate for equity in midwifery education programs
- Establish a process for requalification for registrants/previous registrants who do not meet currency requirements.

Over the past 22 years the members of the Education Committee have worked to achieve these goals and have succeeded to the point where these processes are well in place and ongoing support of these processes can be completed by the CMM Council. Should further expertise be required, CMM Council has the option to re-establish the committee or contract with an expert. This change supports the CMM's efforts to continue to build an efficient governance system. CMM would like to thank all the past members of the Education Committee (there have been 20 over the past 22 years) for their work in managing the many developments related to midwifery education in Manitoba.

### **CMM Complaints Process**



Other than a decision to refer the complaint to the CMM Inquiry Committee, a complainant may appeal a decision of the Complaints Committee. Appeals are addressed to the Council of the CMM.

#### **Standards Committee**

Number of meetings held: 6

The purpose of the Standards Committee is to set the minimum practice standards of the members of the CMM. All documents developed and revised by the Standards Committee must receive final approval by Council.

The duties of the Standards Committee include:

- Develop and review code of ethics, standards, guidelines and other documents related to the practice of midwifery.
- Assist in members' understanding and implementation of standards.
- Maintain current records of all standards, guidelines etc., which are kept at the CMM and made available to members.
- Inform members as soon as practical of any changes to standards.
- Adhere to the policies for regular review and revision of the standards of the CMM.
   Reviews and revisions are based on current literature and consideration of midwifery practices elsewhere in Canada as well as other parts of the world and be reflective of the public interest.
- Adhere to equity principles of the CMM.

## Standards, Policies and Guidelines

#### Completed Work in 2021/2022

 Clarification regarding prescribing Ondansetron for hyperemesis

- Revised Guideline for Water Immersion in Labour and Birth
- Revised Standard for Postpartum Care of Mother and Infant
- Revised Standard on Informed Choice

#### **Under Review**

#### Standards of Practice

The Standards of Practice for Midwives in Manitoba has not been subject to review since 2005. The goal of the review of this foundational document is to bring it up to date with current midwifery practice as well as identify and remove any redundancy related to other existing legislation or standards.

#### **Scheduled for Development**

 Statement on midwifery of scope of practice/ care during epidurals and oxytocin

## **Quality Assurance Committee**

Number of meetings held: 6

The Quality Assurance Committee enhances the quality of midwifery care in Manitoba by developing and overseeing the Quality Assurance Program of the CMM.

The Quality Assurance Committee maintains the Standard on Quality Assurance and its components and administers them as a means of promoting high standards of midwifery care, which includes maintaining a process for regular or random assessments of the professional performance of its members. The Committee also recommends continuing competency

requirements and develops the criteria, requirements, policies and procedures for certification processes or programs for advanced or additional skills.

In September 2021 two midwives were selected to participate in the random practice assessment process. Those selected completed a self-assessment questionnaire and submitted five client charts for a chart audit. Completion of the chart audit will take place in 2022/23.

The Quality Assurance Committee works continuously to keep up with best practice in quality assurance programs. The Registrar participates in both a provincial health regulators forum, and a national midwifery forum related to QA processes. Both forums currently lead projects which CMM anticipates will help to further develop the CMM QA program in the areas of interprofessional collaboration and self-assessment.

The Committee is finalizing its revisions to the 5year currency requirements and anticipates completing this work in 2022.

## Perinatal Review Committee

#### Number of meetings held: 4

The Committee continued its work conducting case reviews. In each case review the member(s) referring the case is presented with a communication outlining the Committee's findings, which includes recommendations for education in areas of case management when the review indicates. Oftentimes, cases involving prematurity, submitted in accordance with the *Perinatal Review Criteria for Case Review*, demonstrate that services provided by the

member(s) are fully in accordance with the midwifery standards of practice, including mandatory consults and transfers of care to other healthcare providers and as such result in no recommendations being provided.

The Committee began assessing its procedures with a view to processing cases more efficiently.

## Perinatal Review Cases 2021-2022 by the Numbers

Case Submissions						
Referral Sources:						
Midwives	11					
Other	3					
Completed/Closed*	27					
In Progress	16					
Pending	12					

<sup>\*</sup> Includes case submissions from 2018 to 2020



Photo credit:: Stephanie Abgrall Photography

#### **COLLEGE OF MIDWIVES OF MANITOBA**

Financial Statements For the year ended March 31, 2022

#### **COLLEGE OF MIDWIVES OF MANITOBA**

### Financial Statements For the year ended March 31, 2022

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BDO Canada LLP 201 Portage Avenue, 26<sup>th</sup> Floor Winnipeg MB R3B 3K6 Canada

#### **Independent Auditor's Report**

#### To the Members of College of Midwives of Manitoba

#### Opinion

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

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

#### **Basis for Opinion**

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

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

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

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

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

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

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

## <u>|BDO</u>

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

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

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

BDO Canada LLP

Chartered Professional Accountants

Winnipeg, Manitoba September 20, 2022

#### COLLEGE OF MIDWIVES OF MANITOBA Statement of Financial Position

March 31	2022	2021
Assets		
Current Assets Cash and bank Grant and accounts receivable Prepaid expenses	\$ 78,724 5,774 5,391	\$ 73,713 8,284 4,271
	89,889	86,268
Restricted investments (Note 3)	67,162	66,366
Property, equipment and intangible assets (Note 4)	 3,065	4,183
	\$ 160,116	\$ 156,817
Liabilities and Net Assets		
Current Liabilities  Accounts payable and accrued liabilities (Note 6)  Deferred revenue from registration fees and other	\$ 41,585 32,219	\$ 47,163 21,473
	 73,804	68,636
Commitments (Note 7)		
Net Assets Unrestricted Internally restricted for complaints and investigations (Note 8)	 7,761 78,551	10,112 78,069
	 86,312	88,181
	\$ 160,116	\$ 156,817

Approved on behalf of Council:	
Chi Danald	Director
Jour Peters	Director

## COLLEGE OF MIDWIVES OF MANITOBA Statement of Changes in Net Assets

#### For the year ended March 31, 2022

	U	nrestricted	Internally Restricted	2022 Total	2021 Total
Net assets, beginning of year	\$	10,112 \$	78,069	\$ 88,181 \$	74,626
Excess (deficiency) of revenue over expenses for the year	(2,351)		482	(1,869)	13,555
Net assets, end of year	\$	7,761 \$	78,551	\$ 86,312 \$	88,181

## COLLEGE OF MIDWIVES OF MANITOBA Statement of Operations

For the year ended March 31		2022	2021
Revenue Province of Manitoba Manitoba Health Other Registration fees Interest and other	<b>\$</b>	171,100 \$ - 137,712 598	171,100 9,180 120,557 1,169
		309,410	302,006
Expenses Administration Amortization Governance - Council and Committees		291,649 1,118 18,512	267,958 3,257 17,236
Excess (deficiency) of revenue over expenses for the year	\$	311,279 (1,869) \$	288,451 13,555

#### COLLEGE OF MIDWIVES OF MANITOBA Statement of Cash Flows

For the year ended March 31		2022	2021
Cash Flows from Operating Activities  Excess (deficiency) of revenue over expenses for the year	\$	(1,869) \$	13,555
Adjustments for item not affecting cash  Amortization	Ψ	1,118	3,257
		(751)	16,812
Changes in non-cash working capital balances Grant and accounts receivable Prepaid expenses Accounts payable and accrued liabilities Deferred revenue from registration fees and other		2,510 (1,120) (5,578) 10,746	(5,177) 692 20,169 (1,795)
		5,807	30,701
Cash Flows from Investing Activities Purchase of property, equipment and intangible assets			(1,989)
Cash Flows from Financing Activities Change in restricted investments		(796)	(1,237)
Net increase in cash and bank during the year		5,011	27,475
Cash and bank, beginning of year		73,713	46,238
Cash and bank, end of year	\$	78,724 \$	73,713

#### For the year ended March 31, 2022

#### 1. Nature of the Entity

The College of Midwives of Manitoba ("the College") is the the regulatory body for the profession of midwifery in the Province of Manitoba, Canada. The Midwifery Act and the Midwifery Regulation of the Province of Manitoba set out the College's responsibilities.

The College is a non-profit College exempt from taxes under the Income Tax Act.

#### 2. Summary of Significant Accounting Policies

#### a. Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

#### b. Revenue Recognition

The College follows the deferral method of accounting for contributions.

Registration fees revenue is recognized as revenue in the period that corresponds to the registration year to which they related.

Investment revenue is recognized as revenue in the year earned.

Restricted grants are recognized as revenue in the year in which the related expenses are incurred. Unrestricted grants are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

#### c. Property and Equipment

Capital assets are stated at cost less accumulated amortization. Amortization based on the estimated useful life of the asset is calculated as follows:

Computer equipment Equipment Furniture and fixtures 5 years straight-line basis 10 years straight-line basis 5 years straight-line basis

#### For the year ended March 31, 2022

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

#### d. Intangible Assets

Intangible assets consist of computer software. Intangible assets are stated at cost less accumulated amortization. Amortization is recorded in the year the asset is available for use. Amortization based on an estimated useful life of the asset is calculated on a straight-line basis over a 3-year or 5-year period.

#### e. Pension Benefits

The College provides pension benefits to substantially all its employees. The College is described as a "matching employer" and its contribution towards the pension benefits is limited to matching the employees' contributions to the pension plan described in Note 9.

#### f. Financial Instruments

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

#### g. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

#### 3. Restricted Investments

Investments are restricted to fund net assets restricted for complaints and investigations. Investments consist of redeemable guaranteed investment certificates bearing interest of 0.6% and 0.7%, and maturing in April 2022 and November 2022, respectively.

#### For the year ended March 31, 2022

#### 4. Property, Equipment and Intangible Assets

					2022			2021
	 Cost		Accumulated Amortization		Net Book Value	Cost	cumulated mortization	Net Book Value
Computer equipment Equipment Furniture and fixtures Software	\$ 14,500 3,165 5,578 8,028	\$	12,533 2,740 4,905 8,028	\$	1,967 425 673	\$ 14,500 3,165 5,578 8,028	\$ 11,690 2,634 4,736 8,028	\$ 2,810 531 842 -
	\$ 31,271	\$	28,206	\$	3,065	\$ 31,271	\$ 27,088	\$ 4,183

#### 5. Credit Facility

The College has a line of credit in the amount of \$36,000 with interest at prime plus 0.50% with effective rate of 3.20% at March 31, 2022. The line of credit is secured by assignment of guaranteed investment certificates. As at March 31, 2022, the line of credit is unutilized.

#### 6. Accounts Payable and Accrued Liabilities

The College has government remittances payable of \$403 as at March 31, 2022 (\$1,107 in 2021).

#### 7. Commitments

The College has an operating lease for its premises expiring in February 2024 with annual lease payments including common area costs of \$23,900 with annual increments.

The College has a service agreement for its registration software expiring in June 2024 with annual payments of \$12,400.

The College has a lease agreement for office equipment expiring in April 2027 with annual payments of \$3,206.

#### For the year ended March 31, 2022

#### 8. Internally Restricted Net Assets

The College has restricted net assets to fund complaints and investigations. These net assets are not available for other purposes without the prior approval of Council.

#### 9. Pension Plans

Eligible employees of the College are members of the Healthcare Employees Pension Plan (a successor to the Manitoba Health Organization Inc. Plan) (the "Plan") that is a multi-employer defined benefit pension plan. Plan members will receive benefits based on highest average earnings and years of credited service.

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

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

Variances between actuarial funding estimates and actual experience may be material and any differences are generally to be funded by the participating members. The most recent actuarial valuation of the Plan as at December 31, 2021 indicated a solvency deficiency. Contributions to the Plan made during the year by the College on behalf of its employees amounted to \$13,679 (\$11,457 in 2021) and are included in the statement of operations.

#### For the year ended March 31, 2022

#### 10. Financial Risk Management

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

#### Credit Risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the College to credit risk consist principally of cash and bank, investments and grant and accounts receivable. The College is not exposed to significant credit risk since cash and bank and investments are held with a credit union whereby funds on deposits are guaranteed, and grant and accounts receivable are due from government.

#### Liquidity Risk

Liquidity risk is the risk that the College will not be able to meet its obligations as they fall due. Financial instruments which potentially subject the College to liquidity risk consist principally accounts payable and accrued liabilities. The College manages its working capital to ensure all its obligations can be met when they fall due. In addition, the College has access a line of credit.

#### 11. Uncertainty Related to COVID-19 Issue

On March 13, 2020, the World Health Organization declared COVID-19 a global pandemic. This has had adverse impacts in Canada and on the global economy. As this continues, there could be further impact on the College. Management is actively monitoring the effect on the College's liquidity, financial position, and results of operations. Given the daily evolution of the pandemic and global responses to curb its spread, the College is not able to estimate fully the effects at this time.