

Provincial Advisory Council
on the Status of Women

NEWFOUNDLAND & LABRADOR

ANNUAL
REPORT

2020-2021



Provincial Advisory Council
on the Status of Women
NEWFOUNDLAND & LABRADOR

July 15, 2021

Honourable Pam Parsons
Minister Responsible for Women and Gender Equality
Government of Newfoundland and Labrador
P.O. Box 8700
St. John's, NL A1B 4J6

Dear Minister Parsons:

On behalf of the members of the Provincial Advisory Council on the Status of Women Newfoundland and Labrador, it is my pleasure to submit our 2020-21 Annual Report in accordance with the guidelines for Annual Performance Reports for Category 2 Government Entities.

This report was prepared under my direction. My signature reflects the Advisory Council members' accountability for the results contained in this report.

Sincerely,

Paula Sheppard,
President/CEO

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2 President/CEO's Message

I am pleased to present the 2020-21 Annual Report for the Provincial Advisory Council on the Status of Women Newfoundland and Labrador (the Advisory Council). This performance report is submitted in accordance with the Advisory Council's obligation under section 9 of the **Transparency and Accountability Act**. The Advisory Council's performance report was prepared under my direction, and as President/CEO, I am accountable for the results reported within.

This 2020-21 annual report provides an overview of this year's initiatives in advancing the social and economic security of women in Newfoundland and Labrador during an unprecedented and challenging year with COVID-19. During this pandemic year, the Advisory Council engaged in research and GBA+ policy analysis in our outlined priority areas reflected in our 2020-23 Business Plan: Women's Health and Well Being, Women's Safety, and Women's Economic Security and Prosperity.

In meeting the mandate set out in the **Status of Women Advisory Council Act** the Advisory Council will continue the close working relationship with Government and community partners in the provision of advice and recommendations as well as public awareness on issues that impact women in Newfoundland and Labrador.

Respectfully,



Paula Sheppard
President/CEO
Provincial Advisory Council on the Status of Women NL

3 Overview

The Provincial Advisory Council on the Status of Women (Advisory Council) was established in 1980 by the Provincial Government of the day and received legislative standing with the introduction of the **Status of Women Advisory Council Act**. It was created to advise the Government of Newfoundland and Labrador on issues affecting the status of women, as well as to raise awareness of women's issues within the general public. The Advisory Council is an arms-length legislated body which reports to the Minister Responsible for Women and Gender Equality.

The eleven-member Advisory Council (see section 3.2) follow the Independent Appointments Commission (IAC) process and is appointed for three-year terms by the Lieutenant-Governor. The President/CEO position is a salaried position requiring an open competition also through the IAC. Selection criteria include representation from diverse women's populations and sectors across the province, demonstrating leadership in advancing the status of women from a community, regional or provincial perspective. Appointments reflect the regional representation of women with diverse backgrounds and experience.

The Advisory Council staff works closely with the Office of Women and Gender Equality, an office within Executive Council. The Advisory Council also work with women, women's groups, community, and other equality-seeking organizations, which share an agenda to advance women's equality.

3.1 2020-21 Council Members

President/CEO	Paula Sheppard	St. John's
Vice-President	Vanessa McCarthy	Gander
Member	Barbara Barker	St. John's
Member	Valerie Barter	Conception Bay South
Member	Kelly Hynes Curties	St. John's
Member	Erica Samms-Hurley	Mount Moriah
Member	Elizabeth Evans-Mitchell	Makkovik
Member	Angie Wilmott	Lewisporte
Member	Raelene Vickers	Happy Valley-Goose Bay
Member	Arlene Blanchard-White	St. George's
Member	Vacant	

3.2 Staff

The Advisory Council operate with a complement of three staff under the direction of the President/CEO:

- Finance and Administration Manger
- Policy and Research Analyst
- Director of Public Engagement

3.3 Mandate

As set out in our legislation the Advisory Council shall:

- Advise the minister on those matters relating to the status of women that the minister refers to the advisory council for consideration.
- Advise the minister on those matters relating to the status of women that the advisory council feels appropriate.
- Bring before the Provincial Government and the public matters of interest and concern to women.
- Establish the general policies that will govern the organization.

3.4 Vision

The vision of the Provincial Advisory Council on the Status of Women is equality, equity and inclusion for women in Newfoundland and Labrador.

3.5 Physical Location

Our office is an accessible space located at 15 Hallett Crescent, Suite 103, St. John's, Newfoundland and Labrador.

3.6 Budget

Due to the pandemic the budget was delivered in October 2020 with the Advisory Council allocated \$418,000. Salaries, rent and unexpected expenditures for capital assets accounted for the majority of the core operating budget.

3.7 Lines of Business

In keeping with the Advisory Council's legislated mandate, the following lines of business include:

- Advising government on issues affecting the status of women
- Public awareness and engagement
- Administration and operation of the Advisory Council

4 Highlights and Partnerships

During the 2020-2021 reporting year, the Advisory Council had the opportunity to work with stakeholders on several initiatives outside our identified priority areas but still advance the social and economic well-being of women in Newfoundland and Labrador. Highlights include: supporting the enhancement of front-line community work, participating in national research, and facilitating youth engagement.

4.1 Highlights

The Advisory Council were welcomed with an opportunity to support the Multicultural Women's Organization of NL (MWONL) as a member of their "**Capacity Building Initiatives to Strengthen a Provincial Women's Multicultural Organization Advisory Committee**". This three-year project, funded by the federal department of Women and Gender Equality (WAGE), increases MWONL's ability to grow, meet the increasing demands for their services, and continue to work collectively to address gender equality issues. As one of several committee members, our role is to provide input and insight through a gendered lens to help strengthen MWONL's future priorities and sustainability as a provincial organization serving newcomer, immigrant women and their families with diverse backgrounds.

This past year resulted in a newly established relationship with Concordia University. Contacted by Dr. Stephanie Paterson and Dr. Francesca Scala, professors in the Department of Political Science at Concordia University, the Advisory Council participated in several research interviews on gender topics that provide value to women in our province. The input provided by the Advisory Council in this research study contributed to a broader understanding of policy analysis and the application of GBA+ as it relates to inequality. Subsequent to this, input was provided on sexual diversity and education policy that contributed to an analysis of how equity, diversity and inclusion (EDI) are integrated into provincial policymaking,

As always, the Advisory Council believe fostering youth engagement opens pathways 'for future leaders and, during 2020-21, became a placement organization for the "**Go Getters Program**". Created for individuals' age 19-30, Go Getters envisions a prosperous and inclusive society encouraging citizen engagement, and the integration of social and economic development and leadership in shaping public policy. Our youth placement completed 50 volunteer hours in working on gender diverse issues in provincial public policy. The volunteer placement was done virtually via online platforms to ensure COVID-19 safety measures were met

4.2 Partnerships

It is the mandate of the Advisory Council to "bring before the Provincial Government and the public, matters of interest and concern to women". This work is achieved through partnerships and collaboration with various government departments and agencies. The Advisory Council staff work closely with community groups, participating in committees and on boards. Through this work, the Advisory Council achieve a broader understanding

of issues related to the status of women, which is essential to the Advisory Council's provision of advice and/or recommendations on policy development.

Newfoundland and Labrador Government Departments, Agencies, and Commissions:

- Department of Children, Seniors, and Social Development
- Department of Immigration, Population Growth and Skills
- Department of Education
- Department of Health and Community Services
- Department of Industry, Energy, and Technology
- Department of Justice and Public Safety
- Newfoundland and Labrador English School District (NLESD)
- Newfoundland and Labrador Housing Corporation
- Public Service Commission (PSC)
- Royal Newfoundland Constabulary (RNC)
- Office of Women and Gender Equality

Provincial Organizations and Other Entities:

- Access to Justice Steering Committee NL
- Coalition Against Sexual Exploitation of Youth (CASEY)
- Coalition for a Just Recovery
- Equal Voice Newfoundland and Labrador Chapter (EVNL)
- First Voice Urban Indigenous Coalition
- Genesis Centre
- Municipalities Newfoundland and Labrador (MNL)
- Multicultural Women's Organization Newfoundland and Labrador (MWONL)
- NL Sexual Assault Crisis and Prevention Centre (NLSACPC)
- Newfoundland and Labrador Organization Women Entrepreneurs (NLOWE)
- Newfoundland and Labrador Coalition Against Human Trafficking Inc.
- Public Legal Information Association Newfoundland and Labrador (PLIAN)
- Sexual Assault Nurse Examiner Program, Eastern Health (SANE)
- Status of Women Councils
- Thrive-Community Youth Network (Thrive)
- Tech NL
- Relationships First – Restorative Justice in Education Consortium NL
- Women in Resource Development Corporation (WRDC)
- Women in Science and Engineering Newfoundland and Labrador (WISE NL)
- Violence Prevention Newfoundland and Labrador (VPNL)

National Organizations and Other Entities:

- Canadian Centre for Women's Empowerment (CCFWE)
- Concordia University
- Status of Women Canada

5 Report on Performance

The Advisory Council advanced strategic issues in the following area for the period April 1, 2020 to March 31, 2021:

Issue 1: Women’s Health and Well Being

In order to be fully empowered and thrive in society, it is important that all people have equitable access to necessities like quality healthcare, housing, education, and justice. Barriers to social and economic services that only affect certain groups are at the root of systemic inequity. Women’s health and well-being are closely tied to successful economic and social equality and as such during the 2020-2023 reporting cycle the Advisory Council will focus on outcomes for women’s health and well-being.

Goal 1: By March 31, 2023, the Advisory Council will have developed research for Provincial Government and the public on women’s health and well-being.	
Indicators	<ul style="list-style-type: none"> Engaged with organizations regarding policies and initiatives on issues impacting the women’s health and well-being; Developed a public awareness framework on issues impacting women’s health and well-being; Provided advice to the Provincial Government about women’s health and well-being.

Objective 1:	By March 31, 2021, the Advisory Council will have provided advice to the Provincial Government regarding women’s health and well-being.
Indicator:	Progress and accomplishments
Discussed with stakeholders and partners issues impacting women’s health and well-being, informing our advice and recommendations to government	<p>The Advisory Council was involved with various stakeholders reviewing issues that impact women’s health and well-being:</p> <ul style="list-style-type: none"> - Coalition for Just Recovery: Recovery Initiatives for Newfoundland and Labrador - First Voice Urban Indigenous Coalition: Health Care Rights and Gaps in Health Outcomes for Indigenous peoples - Newfoundland and Labrador Housing Corporation: Transition House Review Steering Committee - Sport NL: Advancement of Gender Equity in Sport

<p>Carried out research for presentation to government and the public on women’s health and well-being</p>	<p>Throughout 2020-21, the Advisory Council researched various aspects on women’s health and well-being for presentation to government and the public:</p> <ul style="list-style-type: none"> - Proposal Research to Office for Women and Gender Equality: Sexual Assault Nurse Examiner Expansion By Establishing a Provincial Coordinator - Young girls Experiences with Sport and Physical Activity - Cost of Incarcerated Persons versus Costs of Mental Health Supports
<p>Provided briefings to various government departments on a variety of aspects of health and well-being for women in the province.</p>	<p>Throughout 2020-21, the Advisory Council provided Government departments with the following briefings on women’s health and well-being:</p> <ul style="list-style-type: none"> - Briefing to Office for Women and Gender Equality: Expansion of Sexual Assault Nurse Examiner (SANE) Services - Briefing to Office for Women and Gender Equality: Feminine Hygiene Products in Schools

Issue 2: Women’s Safety

Gender-based violence continues to be a prevalent human rights violation and a systemic barrier to equality. Feeling safe, living with security, and freedom free from violence are rights not privileges. A safe place is one where individuals are not discriminated against and where their economic, social, and cultural rights are guaranteed. Yet many still experience high rates of violence including women, Indigenous women and girls, 2SLGTBQIA+, women living with a disability, and women living in rural areas. Equally important is the recognition that violence is not limited to physical interactions, but can take many forms. Social, psychological, emotional, economic, and cyber spaces all provide opportunities for gender based violence to occur.

<p>Goal 1: By March 31, 2023, the Advisory Council will have developed research for Provincial Government and the public on women’s safety.</p>	
<p>Indicators</p>	<ul style="list-style-type: none"> • Engaged with organizations regarding policies and initiatives on issues impacting women’s safety; • Developed a public awareness framework on issues impacting women’s safety; • Provided advice to the Provincial Government about issues that affect women’s safety.

Objective 1:	By March 31, 2021, the Advisory Council will have provided advice to the Provincial Government regarding impacts on women.
Indicator:	Progress and Accomplishments
Discussed with stakeholders and partners issues impacting women's safety informing our advice and recommendations to government	<p>The Advisory Council was involved with various stakeholders reviewing issues that impact women's safety:</p> <ul style="list-style-type: none"> - Coalition Against the Sexual Exploitation of Youth (CASEY): Week of Recognition to End Sexual Exploitation - Access to Justice (A2J) Committee: 3rd Party Reporting for Sexual Assault Survivors - Relationships First Restorative Justice in NL (RF-RJNL): Restorative Justice in the Civil and Family Law - Canadian Centre for Women's Empowerment (CCFWE): Survivors of Financial and Economic Abuse First Voice Urban Indigenous Coalition: National Inquiry into Missing and Murdered Indigenous Women and Girls (MMIWG)
Carried out research for presentation to government and the public on women's safety	<p>Throughout 2020-21, the Advisory Council researched various aspects on women's safety for presentation to government and the public:</p> <ul style="list-style-type: none"> - Intimate partner violence statistics in Newfoundland and Labrador - Harassment for women in politics
Provided advice to government departments on aspects of women's safety in the province	<p>Throughout 2020-21, the Advisory Council provided Government departments with the following briefings on women's safety:</p> <ul style="list-style-type: none"> - Briefing to Newfoundland and Labrador English School District (NLESD): Sexual Violence Policies

Issue 3: Women's Economic Security and Prosperity

The systemic barriers that keep many women financially insecure in our province was amplified with COVID-19 and demonstrated the extreme precariousness of women's economic security. Meeting basic needs such as shelter, food, and essential living expenses are increasingly unmanageable exacerbated by women making up the majority of the part-time, low wage workforce. Additionally, national statistics consistently show

women disproportionately shoulder caregiving responsibilities and spend almost double the amount of time performing unpaid domestic labour compared to men.

Goal 1: By March 31, 2023, the Advisory Council will have developed research for Provincial Government and the public on women’s economic security and prosperity.	
Indicators	<ul style="list-style-type: none"> • Engaged with organizations regarding policies and initiatives on issues impacting women’s economic security; • Developed a public awareness framework on issues impacting women’s economic security; • Provided advice to the Provincial Government about issues that affect women’s economic security.

Objective 1:	By March 31, 2021, the Advisory Council will have provided advice to the Provincial Government regarding impacts on women.
Indicator	Progress and Accomplishments
Discussed with stakeholders and partners issues impacting women’s economic security informing our advice and recommendations to government	<p>The Advisory Council was involved with various stakeholders reviewing issues that impact women’s economic security and prosperity:</p> <ul style="list-style-type: none"> - Coalition for Just Recovery: Recovery Initiatives from the Economic Impacts of COVID-19 - Jimmy Pratt Foundation: Child Care Initiatives - Community Partners Women in Tech Committee Roundtable: Women in Tech - Premier’s Roundtable on Gender Equity - Daughters of the Vote (DOV) Planning Committee: Advancing Young Women in Political Leadership
Carried out research for presentation to government and the public on women’s economic security	<p>Throughout 2020-21, the Advisory Council researched various aspects on women’s economic security and prosperity for presentation to government and the public:</p> <ul style="list-style-type: none"> - Increasing affordable childcare options - Insecurity of single parents minimum wage work - Women political candidates in Newfoundland and Labrador - Women’s participation in the workforce
Provided briefings to various government departments on a variety of aspects of the economic security for women in the province	<p>Throughout 2020-21, the Advisory Council provided Government departments with the following briefings on women’s economic security and prosperity:</p> <ul style="list-style-type: none"> - Joint Letter and Recommendations to Premier’s Economic Recovery Team (PERT): A Just Recovery. Response to the Premier’s Economic Recovery Team

6 Achieving Objectives for 2021-22

Goal 1:	By March 31, 2023, the Advisory Council will have developed research for Provincial Government and the public on women's health and well-being.
Objective 2:	By March 31, 2022, the Advisory Council will have engaged with individuals and organizations on advancing women's health and well-being.
Indicators	<ul style="list-style-type: none"> • Provided advice and recommendations to the provincial government on aspects of economic security for women in the province; • Based on discussions with stakeholders and partners, developed initiatives to bring attention to advancing women's health and well-being; • Shared research and information with respect to women's health and well-being publicly through all engagement platforms.

Goal 1:	By March 31, 2023, the Advisory Council will have developed research for Provincial Government and the public on women's safety.
Objective 2:	By March 31, 2022, The Advisory Council will have engaged with organizations regarding policies and initiatives on issues impacting women's safety.
Indicators	<ul style="list-style-type: none"> • Provided advice and recommendations to the provincial government on issues impacting women's safety in the province; • Engaged with community stakeholders to develop initiatives to bring attention on issues impacting women's safety; • Shared research with respect to women's safety and girls publicly through all engagement platforms.

Goal 1:	By March 31, 2023, the Advisory Council will have developed research for Provincial Government and the public on women's economic security and prosperity.
Objective 2:	By March 31, 2022, the Advisory Council will have supported the advancement of the economic security of women.
Indicators	<ul style="list-style-type: none"> • Provided advice and recommendations to the provincial government on aspects of women's economic security and prosperity;

	<ul style="list-style-type: none">• Based on discussions with stakeholders and partners, developed projects to bring attention to women’s economic security and prosperity;• Shared research with respect to women’s economic security and prosperity publicly through all engagement platforms.
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7 Opportunities and Challenges Ahead

During the early stages of the province-wide public health emergency the Advisory Council realized staff were not equipped with the updated technology needed to work remotely. Resources were identified and implemented to equip staff to work in this format however there was a period of transition. Overall, staff found this form of working equally productive as the traditional in-office model and agreed a blended approach is optimal for the future. Legislated council meetings also continued virtually with unanimous agreement to continue following the guidelines set out by the Chief Medical Officer of Health. Accessing the past year using technology driven meetings only, the Advisory Council realized its benefits and limitations. Members realized it was a feasible and efficient avenue for meetings but noted numerous service interruptions and a lessened ability to engage in fluid policy discussions from virtual fatigue and cumbersome navigation in an online world. Virtual meetings will be a continued challenge especially with council members in areas of the province that experience poor internet connectivity.

The continuous challenge in the coming year is learning how to navigate in-person outreach living in a world with COVID-19. Though we have transitioned to a new normal, limitations will still exist when publicly engaging in-person with women in the province.

Our opportunities still continue to be the partnerships with community and other government entities. The Advisory Council recognizes it is an excellent approach to ensure all points of view are included to advance the status of women in our province.

8 Audited Financial Statement

**PROVINCIAL ADVISORY COUNCIL
ON THE STATUS OF WOMEN -
NEWFOUNDLAND AND LABRADOR**

FINANCIAL STATEMENTS

MARCH 31, 2021

Management's Report

Management's Responsibility for the Provincial Advisory Council on the Status of Women – Newfoundland and Labrador Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that transactions are properly authorized, assets are safeguarded and liabilities are recognized.

Management is also responsible for ensuring that transactions comply with relevant policies and authorities and are properly recorded to produce timely and reliable financial information.

The Council members are responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through participation in Council meetings. The Council members review internal financial information on a quarterly basis and external audited financial statements yearly.

The Auditor General conducts an independent audit of the annual financial statements of the Council, in accordance with Canadian generally accepted auditing standards, in order to express an opinion thereon. The Auditor General has full and free access to financial management of the Provincial Advisory Council on the Status of Women - Newfoundland and Labrador.

On behalf of the Provincial Advisory Council on the Status of Women - Newfoundland and Labrador.


Paula Sheppard
President/CEO



OFFICE OF THE AUDITOR GENERAL
NEWFOUNDLAND AND LABRADOR

INDEPENDENT AUDITOR'S REPORT

To the Council Members
Provincial Advisory Council on the Status of Women
- Newfoundland and Labrador
St. John's, Newfoundland and Labrador

Opinion

I have audited the financial statements of the Provincial Advisory Council on the Status of Women - Newfoundland and Labrador (the Council), which comprise the statement of financial position as at March 31, 2021, and the statement of operations, statement of change in net financial assets, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and my auditor's report thereon. The annual report is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I will not express any form of assurance conclusion thereon.

Independent Auditor's Report (cont.)

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. When I read the annual report, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, 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 Council'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 Council or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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.

Independent Auditor's Report (cont.)

- 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 Council'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 Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Council 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.

I 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 I identify during my audit.



SANDRA RUSSELL, CPA, CA
Deputy Auditor General

June 16, 2021
St. John's, Newfoundland and Labrador

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
STATEMENT OF FINANCIAL POSITION
As at March 31**

	2021	2020
FINANCIAL ASSETS		
Cash	\$ 176,566	\$ 156,058
Accounts receivable (Note 3)	5,310	38,648
	181,876	194,706
LIABILITIES		
Accounts payable and accrued liabilities (Note 4)	30,451	25,281
	30,451	25,281
Net financial assets	151,425	169,425
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 5)	4,870	1,164
Prepaid expenses (Note 6)	7,435	8,234
	12,305	9,398
Accumulated surplus	\$ 163,730	\$ 178,823

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

Signed on behalf of the Council: Paula Sherman Thymos Curtis
President/CEO Member

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
STATEMENT OF OPERATIONS
For the Year Ended March 31**

	2021 Budget	2021 Actual	2020 Actual
	(Note 9)		
REVENUES			
Province of Newfoundland and Labrador	\$ 418,000	\$ 386,788	\$ 449,212
Interest	-	722	3,635
	<u>418,000</u>	<u>387,510</u>	<u>452,847</u>
EXPENSES (Note 8)			
Administration	395,200	394,500	412,151
Advisement of Government	18,300	1,505	12,565
Public Awareness and Engagement	4,500	6,598	41,764
	<u>418,000</u>	<u>402,603</u>	<u>466,480</u>
Annual deficit	-	(15,093)	(13,633)
Accumulated surplus, beginning of year	<u>178,823</u>	<u>178,823</u>	<u>192,456</u>
Accumulated surplus, end of year	<u>\$ 178,823</u>	<u>\$ 163,730</u>	<u>\$ 178,823</u>

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

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended March 31**

	2021 Budget	2021 Actual	2020 Actual
(Note 9)			
Annual deficit	\$ -	\$ (15,093)	\$ (13,633)
Tangible capital assets			
Acquisition of tangible capital assets		(6,431)	(1,743)
Amortization of tangible capital assets	-	2,725	1,380
	-	(3,706)	(363)
Prepaid expenses			
Acquisition of prepaid expense	-	(7,435)	(8,234)
Use of prepaid expense	-	8,234	6,842
	-	799	(1,392)
Decrease in net financial assets	-	(18,000)	(15,388)
Net financial assets, beginning of year	169,425	169,425	184,813
Net financial assets, end of year	\$ 169,425	\$ 151,425	\$ 169,425

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

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
STATEMENT OF CASH FLOWS
For the Year Ended March 31**

	2021	2020
Operating transactions		
Annual deficit	\$ (15,093)	\$ (13,633)
Adjustment for non-cash items		
Amortization of tangible capital assets	2,725	1,380
	(12,368)	(12,253)
Change in non-cash working capital		
Accounts receivable	33,338	(32,754)
Accounts payable and accrued liabilities	5,170	3,011
Prepaid expenses	799	(1,392)
Cash provided from (applied to) operating transactions	26,939	(43,388)
Capital transactions		
Cash used to acquire tangible capital assets	(6,431)	(1,743)
Cash applied to capital transactions	(6,431)	(1,743)
Increase (decrease) in cash	20,508	(45,131)
Cash, beginning of year	156,058	201,189
Cash, end of year	\$ 176,566	\$ 156,058

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

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2021**

1. Nature of operations

The Provincial Advisory Council on the Status of Women - Newfoundland and Labrador (the Council) is a Crown corporation of the Province of Newfoundland and Labrador, established under the Status of Women Advisory Council Act. The purpose of the Council is to advise the Minister responsible for the Status of Women, the Government and the public on matters of interest and concern to women. Its affairs are managed by Council members appointed by the Lieutenant-Governor in Council.

The Council is a Crown entity of the Province of Newfoundland and Labrador and as such is not subject to Provincial or Federal income taxes.

2. Summary of significant accounting policies

(a) Basis of accounting

The Council is classified as an Other Government Organization as defined by Canadian public sector accounting standards (CPSAS). These financial statements are prepared by management in accordance with CPSAS for provincial reporting entities established by the Canadian Public Sector Accounting Board (PSAB). The Council does not prepare a statement of re-measurement gains and losses as the Council does not enter into relevant transactions or circumstances that are being addressed by the statement.

(b) Financial instruments

The Council's financial instruments recognized in the statement of financial position consist of cash, accounts receivable and accounts payable and accrued liabilities. The Council generally recognizes a financial instrument when it enters into a contract which creates a financial asset or financial liability. Financial assets and financial liabilities are initially measured at cost, which is the fair value at the time of acquisition.

The Council subsequently measures all of its financial assets and financial liabilities at cost. Financial assets measured at cost include cash and accounts receivable. Financial liabilities measured at cost include accounts payable and accrued liabilities.

(c) Cash

Cash includes cash in the bank.

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2. Summary of significant accounting policies (cont.)

(d) Tangible capital assets

Tangible capital assets are recorded at cost, including amounts that are directly related to the acquisition of the assets.

The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	5 years
Computer hardware and software	3 years
Leasehold improvements	5 years

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Council's ability to provide services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations.

(e) Prepaid expenses

Prepaid expenses are charged to the expense over the periods expected to benefit from it.

(f) Employee future benefits

The employees of the Council are subject to the Public Service Pensions Act, 2019. Employee contributions are matched by the Council and remitted to Provident¹⁰ from which pensions will be paid to employees when they retire. This plan is a multi-employer, defined benefit plan, providing a pension on retirement based on the member's age at retirement, length of service and the average of their best 6 years of earnings for service on or after January 1, 2015, and, for service before January 1, 2015, the higher of the average of the frozen best 5 years of earnings up to January 1, 2015, or the average of the best 6 years of earnings for all service.

The contribution of the Council to the plan is recorded as an expense for the year.

(g) Revenues

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

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2. Summary of significant accounting policies (cont.)

(g) Revenues (cont.)

The Council recognizes the receipt of government transfers as revenue in the period the transfer is authorized and all eligibility criteria have been met, except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the Council. Government transfers consist of funding from the Province of Newfoundland and Labrador. Income attributable to financial instruments is reported in the statement of operations.

(h) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

Transfers, which include grants and subsidies, are recorded as expenses when the grant is authorized, eligibility criteria have been met by the recipient and a reasonable estimate of the amount can be made.

(i) Measurement uncertainty

The preparation of financial statements, in conformity with CPSAS, requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of the revenues and expenses during the period. Items requiring the use of significant estimates include the useful life of capital assets.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

3. Accounts receivable

	<u>2021</u>	<u>2020</u>
Province of Newfoundland and Labrador	\$ -	\$ 29,088
Harmonized sales tax receivable	5,310	7,436
Other accounts receivable	-	2,124
	<u>\$ 5,310</u>	<u>\$ 38,648</u>

There is no allowance for doubtful accounts since all amounts are considered collectible.

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4. Accounts payable and accrued liabilities

	<u>2021</u>	<u>2020</u>
Trade accounts payables and accruals	\$ 10,915	\$ 10,264
Accrued leave	19,418	14,985
Other	118	32
	<u>\$ 30,451</u>	<u>\$ 25,281</u>

5. Tangible capital assets

	Furniture and equipment	Computer hardware and software	Leasehold improvements	Total
Cost				
Balance, March 31, 2020	\$ 35,262	\$ 44,817	\$ 3,272	\$ 83,351
Additions	-	6,431	-	6,431
Disposals	-	-	-	-
Balance, March 31, 2021	35,262	51,248	3,272	89,782
Accumulated amortization				
Balance, March 31, 2020	35,262	43,653	3,272	82,187
Amortization expense	-	2,725	-	2,725
Disposals	-	-	-	-
Balance, March 31, 2021	35,262	46,378	3,272	84,912
Net book value, March 31, 2021	\$ -	\$ 4,870	\$ -	\$ 4,870
Net book value, March 31, 2020	\$ -	\$ 1,164	\$ -	\$ 1,164

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6. Prepaid expenses

	<u>2021</u>	<u>2020</u>
Rent	\$ 3,847	\$ 3,847
Workplace, Health, Safety and Compensation Commission	-	1,861
Insurance	1,387	1,304
Other	2,201	1,222
	<hr/> \$ 7,435	<hr/> \$ 8,234

7. Financial risk management

The Council recognizes the importance of managing significant risks and this includes policies, procedures and oversight designed to reduce the risks identified to an appropriate threshold. The risks that the Council are exposed to through its financial instruments are credit risk, liquidity risk and market risk. There was no significant change in the Council's exposure to these risks or its processes for managing these risks from the prior year.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Council's main credit risk relates to cash and accounts receivable. The Council's maximum exposure to credit risk is the carrying amounts of these financial instruments. The Council is not exposed to significant credit risk with its cash because this financial instrument is held with a Chartered Bank. The Council is not exposed to significant credit risk related to its accounts receivable. In addition, the Council has policies and procedures for the monitoring and collection of its accounts receivable so as to mitigate potential credit losses. There is no allowance for doubtful accounts since all amounts are considered collectible.

Liquidity risk

Liquidity risk is the risk that the Council will be unable to meet its contractual obligations and financial liabilities. The Council manages liquidity risk by monitoring its cash flows and ensuring that it has sufficient resources available to meet its obligations and liabilities. The Council's exposure to liquidity risk relates mainly to its accounts payable and accrued liabilities.

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7. Financial risk management (cont.)

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency (foreign exchange) risk, interest rate risk and other price risk. The Council is not exposed to significant foreign exchange, interest rate or other price risk.

8. Expenses by object

The following is a summary of expenses by object:

	2021 <u>Budget</u> (Note 9)	2021 <u>Actual</u>	2020 <u>Actual</u>
Amortization of tangible capital assets	\$ 2,200	\$ 2,725	\$ 1,380
Grants and subsidies	-	-	100
Other	1,065	617	1,352
Professional fees	7,550	3,133	4,802
Rent	46,160	46,160	46,160
Salaries and benefits	330,750	327,827	350,294
Supplies and services	17,425	21,995	54,282
Travel	12,850	146	8,110
	\$ 418,000	\$ 402,603	\$ 466,480

9. Budgeted figures

Budgeted figures, which have been prepared on a cash basis, are provided for comparison purposes and have been derived from the estimates approved by the Council.

10. Employee future benefits

The Council and its employees contribute to the Public Service Pension Plan in accordance with the Public Service Pensions Act, 2019 (the Act). The plan is administered by Provident¹⁰, including payment of pension benefits to employees to whom the Act applies.

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10. Employee future benefits (cont.)

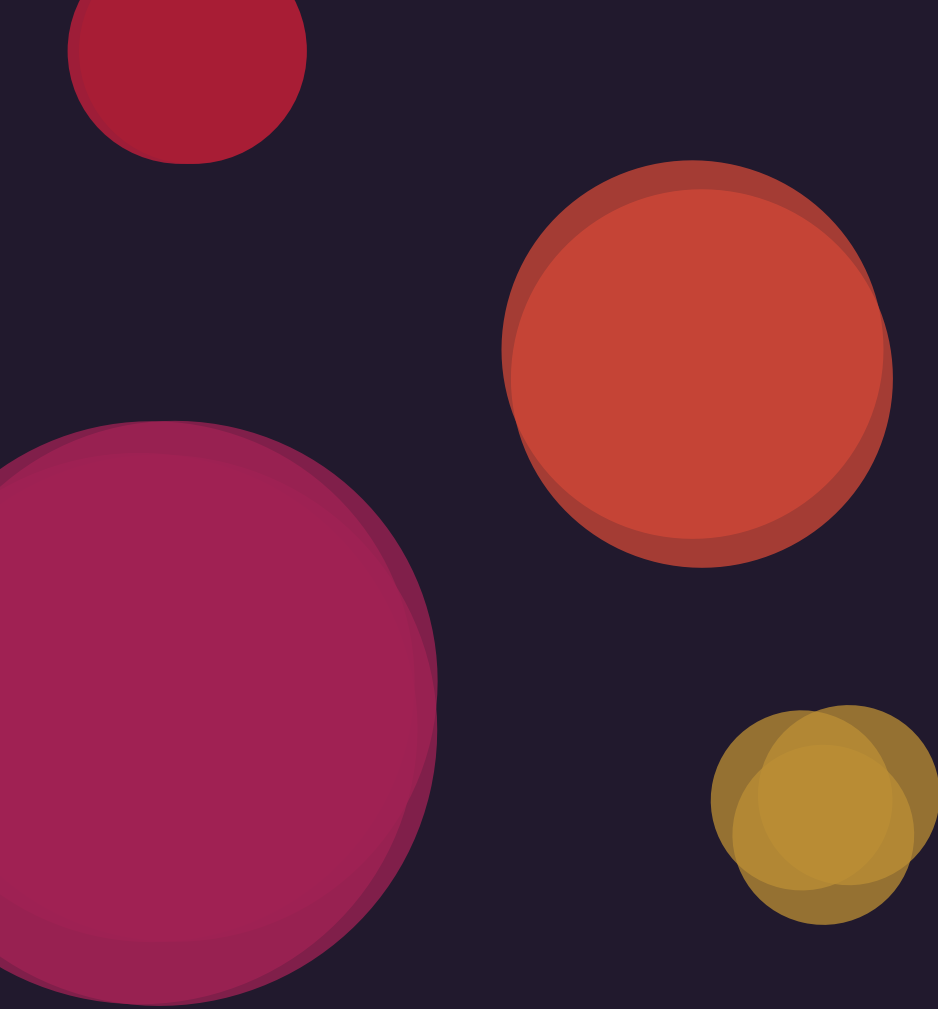
The plan provides a pension to employees based on the member's age at retirement, their length of service and rates of pay. The maximum contribution rate for eligible employees was 11.85% (2020 - 11.85%). The Council contributes an amount equal the employee contributions to the plan. The pension expense for the Council for the year ended March 31, 2021 was \$26,845 (2020 - \$26,812).

11. Related party transactions

The Council receives grants from the Province of Newfoundland and Labrador. Operating grants received during the year totaled \$418,000 (2020 - \$418,000). In the prior year, the Council recognized an additional \$31,212 in revenue along with a receivable from the Province of Newfoundland and Labrador for the reimbursement of severance costs incurred by the Council. During the current year, the Council was informed that they would not receive this additional revenue and they would have to absorb the costs, as such the revenue and corresponding receivable were reversed.

12. Non-financial assets

The recognition and measurement of non-financial assets is based on their service potential. These assets will not provide resources to discharge liabilities of the Council. For non-financial assets, the future economic benefit consists of their capacity to render service to further the Council's objectives.



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