



2018

Annual Report



New Brunswick
College of Pharmacists

Ordre des pharmaciens
du Nouveau-Brunswick

5

Mission and Values

6

President's Report

8

Message from the Registrar

10

Fostering a Culture of
Safety in 2018

14

Registration and Members



16

Pharmacy Site Assessments
and Inspections

18

Complaints Committee &
Discipline and Fitness to
Practice Committee

19

2018 Council Members

20

New Brunswick
Pharmacy Awards

22

2018 Committees
and Members

26

Auditor Report and
Financial Statements





Governing the practice of pharmacy for a healthier New Brunswick

Mission and Values

The profession of pharmacy in New Brunswick has the privilege of self-regulation. Having been delegated the authority to regulate by the provincial government, self-regulation means we uphold the interests of the public above our own interests collectively, and above our members' interests individually.

Our mission, *Governing the practice of pharmacy for a healthier New Brunswick*, guides all activities of the College and is our commitment to the public that we serve.

The New Brunswick College of Pharmacists Core Values:

1. Respect and Integrity
2. Accountability (to Public and Profession)
3. Support & Empowerment
4. Leadership
5. Collaboration
6. Transparency

President's Report



I am so honored to have assumed the role of Council President in 2018. I personally have a strong belief in the mission of the New Brunswick College of Pharmacists, *Governing the practice of pharmacy for a healthier New Brunswick* and I am proud to be surrounded by Council members who keep this at the forefront of discussions and debates.

It was a busy year at the Council table with no shortage of policy, guidance and legislation to examine and debate in 2018. Often, our work is driven by regional and/or national changes to policy, legislation and best practice. It is important that we keep up with changes and significant resources and work is required by Council, our volunteer members of committees and staff to publish important guidance for the members of the pharmacy profession in New Brunswick. Council saw plans for

the review of the Methadone Practice Directive, amendments to the Medical Assistance in Dying Position Statement and the implementation of a practice directive to report exempted codeine products to the provincial Drug Information System, to name a few.

At my first meeting as President in June, the Mandatory Medication Incident Reporting Practice Directive was presented to Council. With the Regulation change approved at the Annual General Meeting that made reporting errors mandatory, New Brunswick became one of the first provinces to do so, following Saskatchewan, Nova Scotia and Ontario. Through participating in the reporting and better description of medication incidents across Canada, we can identify trends and patterns and respond constructively to them. As pharmacy professionals it is so important that we learn from our mistakes and strive to improve our processes for the benefit of patient care whenever possible.

The College is very fortunate to have a sound governance structure in place. We view regular examination of our role and responsibilities and providing education to Council members as high priorities. In September, Council participated in a training workshop on good governance and educational videos are viewed as part of regular Council meetings. The College vision and mission statements are read aloud by a Council member at the outset of every regular meeting of Council as well. Remaining focused on our intended role as stewards of the self-regulation we are granted by government is vital to good governance. At the Council table it is imperative we make decisions that are focused on our mandate to protect the public interest even if they are sometimes in contrast to our personal or professional interests.

It is a challenging time for pharmacy as practitioners continue to navigate the many changes that have emerged in the recent past. I have confidence pharmacy will continue to be an integral and important part of health care and that pharmacists and pharmacy technicians are having a positive impact on the lives of their patients.

I am looking forward to my second year as President and feel fortunate to have such motivated and dedicated individuals surrounding me at the Council table. I appreciate the participation in and constant support of College work by each member of Council and committees. I would be remiss not to mention the staff at the College office who work tirelessly to support the profession and I thank them for their contributions.

- Jonathan Walsh

"Remaining focused on our intended role as stewards of the self-regulation we are granted by government is vital to good governance."



Message from the Registrar

As another year goes by, I'm struck with how quickly time passes and how much work can be accomplished in 12 short months. 2018 was no different than previous years in that keeping up with constant change is inevitable and balancing the day to day priorities with projects and emerging issues is commonplace. The New Brunswick College of Pharmacists is fortunate to have strong leadership in Council, committee members who are engaged and enthusiastic about their profession and a dedicated team of employees who support the important work of the College. It is clear to me that at least one thing remains constant - the vital role pharmacy professionals play in the provision of health care in New Brunswick.

I am proud of the significant output and quality of work we are accomplishing as a College and the substantial undertakings of our committees and working groups. A task force was assembled mid-year in response to the volume and depth of feedback gathered in the membership survey conducted by the College in 2018. Analyzing the results and comments and translating those into actionable recommendations to Council was no easy task, and I commend all Membership Survey Task Force participants for a job well done. Two of the main themes, *points of contact with the College* and *communication with the membership* coincide with the major focus of the *Vision 2020* Strategic Plan - the improvement of internal processes. The office has put considerable effort and dedicated important resources to improving these processes throughout the last few years, and certainly feel significant improvement has been made, for example, moving to electronic registration forms and a live-answer telephone system. There is still work to do however, as we've seen in the survey comments and the recommendations of the Task Force. With just over a year before we reach our "future vision" date of December 31, 2020, College resources are being directed to these areas to ensure we will be in good standing vs. the objectives established in 2015.

In the membership survey we also heard very clearly how challenging the front-line pharmacy environment currently is. As Registrar I represent the College at the National Association of Pharmacy Regulatory Authorities, or NAPRA. While each province has their own pharmacy regulator, we collaborate on issues affecting pharmacy, and the larger health care sector, at a national level. Working conditions and outside influences that may affect the pharmacy profession is on the NAPRA agenda as it is in so many individual provinces. There is no quick solution to overcoming this significant challenge, and one province cannot act alone to effect real change. Only through collaboration on such a vast and multi-faceted issue will change occur.

In spite of this, I'm often reminded by the College's Field Officers that the pharmacy professionals they encounter every day during their site visits are steadfast in their pursuit of quality improvement and are working hard to have a positive impact on the lives of patients. Routine site assessments are increasingly focused on professional activities, quality care and activities deemed "higher risk" such as opioid agonist maintenance treatment, sterile and non-sterile compounding and provision of compliance packaging. We are hearing from members that they view these visits as a positive experience and use the recommendations received from the Field Officers to help improve their practice.

Collaboration with peers is important for practitioners and also for the College as regulator of the profession of pharmacy in New Brunswick. Office staff and members of Council represent New Brunswick through continued involvement with various organizations such as the National Association of Pharmacy Regulatory Authorities, Canadian Council on Continuing Education in Pharmacy, Canadian Institute for Health Information and Pharmacy Technician Program Advisory Committees (for NBCC Moncton, NBCC Saint John, and CCNB Campbellton).

"Above all, the mission of the College, Governing the practice of pharmacy for a healthier New Brunswick must be at the forefront of everything we do."

We are also involved with the Medical Society's Opioid Prescribing Task Force, the University of New Brunswick's Nurse Practitioners Advisory Committee, the Nurse Practitioner Therapeutics Committee, and the New Brunswick Health Professions Regulatory Network. This latter group meets twice a year to exchange information and discuss issues of common interest to professional regulators.

Above all, the mission of the College, *Governing the practice of pharmacy for a healthier New Brunswick* must be at the forefront of everything we do. I am confident in sharing that Council is effective in making decisions that put the mission and the protection of the public above any personal and conflicting interests. It is the most important provision in being granted the privilege to self-regulate the profession - to put the interests and safety of the public we serve above all else.

I want to extend my gratitude and recognition to all committee, task force, and working group members and volunteers. There is a tremendous amount of College work that relies on committee and volunteer work, and without the service of these individuals, progress on the affairs of the College would be significantly more difficult. I am very fortunate to be surrounded by a wealth of experience and skill at the Council table; by enthusiasm and engagement in committee and working group members; and by the dedicated staff of the College who support the work. That may sound repetitive year after year, but the reality is none of our accomplishments would be possible without their individual and collective commitment.

- Sam Lanctin



Fostering a Culture of Safety in 2018

The past year has been a productive one for the College due in part to the release of six major guidance documents that are either entirely or partially focused on patient safety.



Ms. Sheldrick, now also an advocate for patient safety and safe pharmacy practice, is pictured in this 2018 photo with Council member Anna Riordon and Council Past-President, Mario Levesque.

Mandatory Medication Incident Reporting

Pharmacy professionals are ethically obligated to minimize the risks of harm to the public associated with medication incidents, whether they are medication errors or near-miss events.

Members of the New Brunswick College of Pharmacists approved a change to Regulation 14.2 during the June, 2018 Annual General Meeting that makes it mandatory for pharmacy professionals in this province to report medication errors to an external Canadian database and to track near-miss events internally at the pharmacy. Non-elective or non-optional reporting also strengthens existing Quality Management Programs (QMP) in pharmacies and encourages a culture of continuous quality improvement.

Mandatory reporting enables information collection and analysis of these unfortunate events. The ultimate goal is to learn from trends so that as a profession, pharmacy may reduce the likelihood of similar events repeating.

During the Canadian Pharmacists' Association Conference held in Fredericton in June, 2018, Melissa Sheldrick shared her personal experience of losing her son, Andrew in 2016 as a result of a medication error. A pharmacy in Ontario mistakenly substituted baclofen for tryptophan.

Mandatory Reporting of Exempted Codeine Products

Exempted codeine products are currently listed in Schedule II of the Narcotic Control Regulations of Health Canada. This schedule requires they be sold in pharmacies only with the involvement of a pharmacist. Exempted codeine products are widely used, however have very little evidence of efficacy for pain. They also are known to present significant health risks to consumers. The New Brunswick College of Pharmacists and the New Brunswick Prescription Monitoring Program/Drug Information System (PMP/DIS) collaborated on producing the practice directive published by the College that made it mandatory to report to the provincial Drug Information System when exempted codeine products were sold to patients.

Supporting better prescribing and monitoring practices among prescribers and pharmacists is critical in addressing the prescription side of our nation's opioid crisis. Documentation of the provision of exempted codeine products within the DIS will allow all healthcare providers an accurate record regarding use of these medicines and a more complete record to assess a patient's needs and plan rational care.

Model Standards for Pharmacy Compounding of Hazardous and Non-hazardous Sterile Preparations

Patient safety was the primary objective the National Association of Pharmacy Regulatory Authorities (NAPRA) had in relation to the introduction of the Model Standards for Pharmacy Compounding of Non-hazardous and Hazardous Sterile Preparations. Compounding can be a high risk activity and the creation of a safer framework in the practice of compounding was a high priority.

The Standards were adopted by Council in 2018 as the minimum standards for sterile compounding in New Brunswick pharmacies and by New Brunswick pharmacists and pharmacy technicians. The College worked closely with pharmacy professionals involved in sterile compounding to monitor compliance with the implementation schedule of the new standards. Implementation of NAPRA's Model Standards for Pharmacy Compounding of Non-sterile Preparations is set to follow in mid-2019.

Cannabis for Medical and Non-medical Purposes

In November 2016, The Final Report of the Task Force on Cannabis Legalization and Regulation (Health Canada, 2016) outlined recommendations for a dual-access system regulating cannabis for medical and non-medical purposes. While the Council of the New Brunswick College of Pharmacists recognized there may be justification for pharmacist involvement in dispensing at some point, they felt further research and study is needed before moving forward with dispensing for medical purposes at pharmacies.

Health Canada's established drug approval process is not yet being followed for Cannabis for medical purposes. Before coming to a consensus on a position statement for New Brunswick, Council debated the issue and invited experts to help inform their decision. Expert presenters included Dr. Mark Ware, Vice-Chair, Task Force on Cannabis Legalization and Regulation, Dr. Phil Emberley, Director, formerly Practice Advancement and Research at Canadian Pharmacists Association (CPhA), Jenna Hall, Acting Executive Director, Policy and Partnerships, Health Canada and Paul Blanchard, Executive Director, New Brunswick Pharmacists' Association. The final *Position Statement: Cannabis for Medical and Non-Medical Purposes (New Brunswick College of Pharmacists, 2018)* was adopted by Council in February, 2018. Monitoring of emerging clinical research is ongoing. As highlighted in the Position Statement, *The College must ensure that external pressures are not causing us to bypass normal checks and balances in the health care system.*

Code of Ethics Implemented

The Code of Ethics was approved by members at the Annual General Meeting in June, 2018. This document contrasts noticeably with the previous version, the 2003 Code of Ethics, which consisted of a list of expectations of pharmacists. Moreover, pharmacy technicians were not named in that document because they only became a regulated health profession in 2014.

The Code of Ethics is a foundational document of the profession and foremost a guide for ensuring the mission of the College; *Governing the practice of pharmacy for a healthier New Brunswick* and its mandate to protect the public interest are upheld.

The Code brings together three paradigms:

1. Professional Duties:

- To promote and protect the health, well-being, safety and interest of the public
- To hold forth the independence, integrity and honour of the profession

2. The bioethical principles:

- Beneficence
- Non-maleficence
- Respect for Persons
- Justice

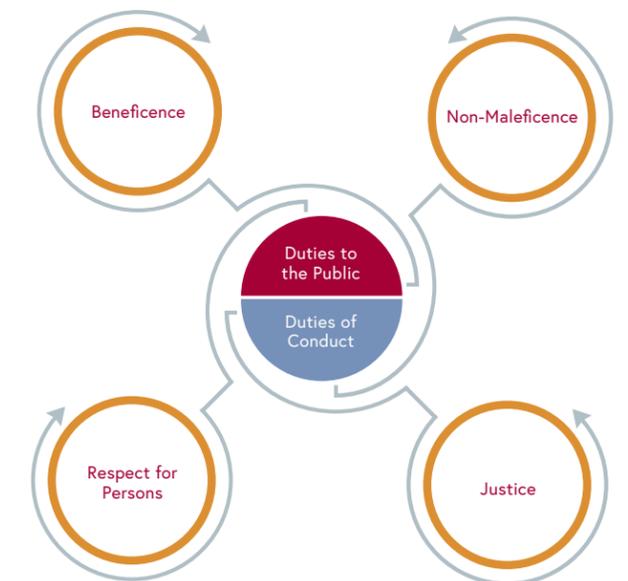
3. Values-based decision making (VBDM) framework

These three concepts set out the knowledge, skill and attitude to practice ethically whether in routine or ethically-complex practice scenarios.

Commentaries will be published as companion documents to the Code of Ethics. These Commentaries support members in dealing with ethical topics that are deemed complex, controversial and or pose significant risk to the public in terms of magnitude and breadth of population.

Effective application of the new Code of Ethics by the College and professionals will ensure New Brunswickers receive ethical care and allow for clear communication of decision rationale.

Just as the development of these documents and programs spans more than just one year, the impact of this important guidance for pharmacy professionals will extend far beyond this recent implementation. The Code of Ethics takes a novel approach to promoting the use of the professional's own judgement in making decisions that are ethically justified. The College will continue to consider how to empower professionals in making optimal decisions as messaging is maintained, monitored and refined.





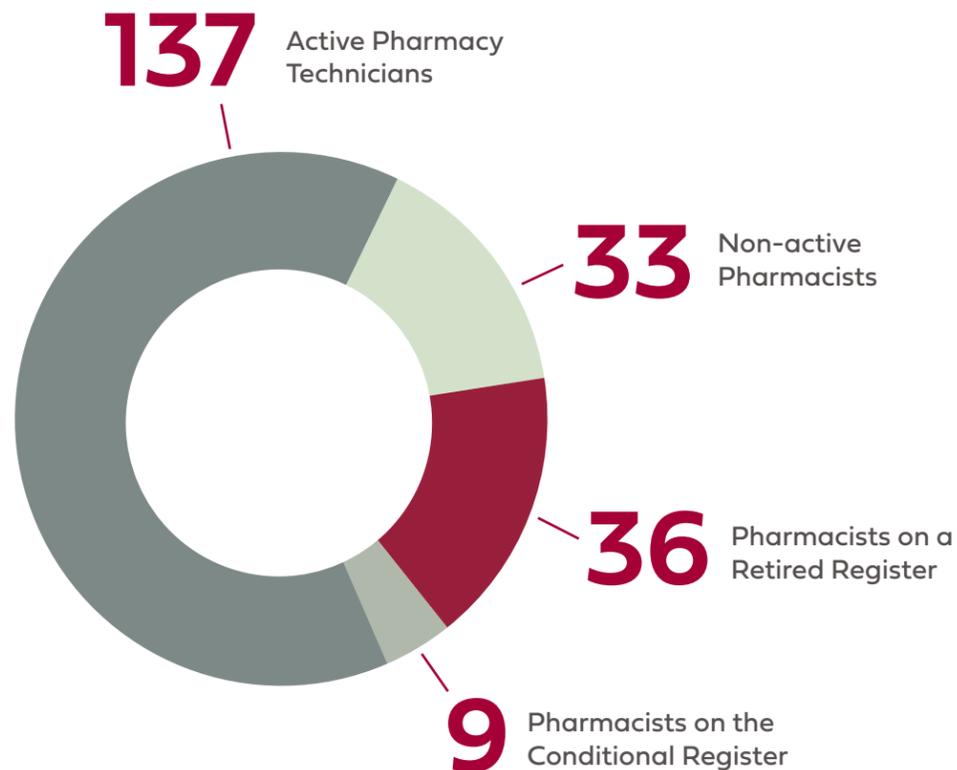
Registration and Members

In New Brunswick, as of December 31, 2018 there were

881
Active Pharmacists

72%
Active Pharmacists with Authorization to Administer Injections

71%
Active Pharmacists with Authorization to Assess and Prescribe for Minor Ailments



During 2018, the College registered

132 Students

36% were Pharmacist Students

64% were Pharmacy Technician Students

47 Pharmacists

6% were International Pharmacist Graduates

65 Pharmacy Technicians

18% were on the Conditional Register

Jurisprudence Exam 2018

All candidates for registration and licensure as a pharmacist or pharmacy technician in New Brunswick must successfully complete the Jurisprudence Exam. One of the most important elements of registration, the exam is designed to assess knowledge of, and ability to interpret and apply, the legislation that impacts current pharmacy practice in New Brunswick.

170 candidates wrote the New Brunswick Jurisprudence Exam in 2018 on 14 different dates

83% wrote on one of the three scheduled dates in February, June or October

17% wrote on one of 11 special sitting dates in 2018

29% (50) candidates wrote the pharmacist exam

71% (120) candidates wrote the pharmacy technician exam



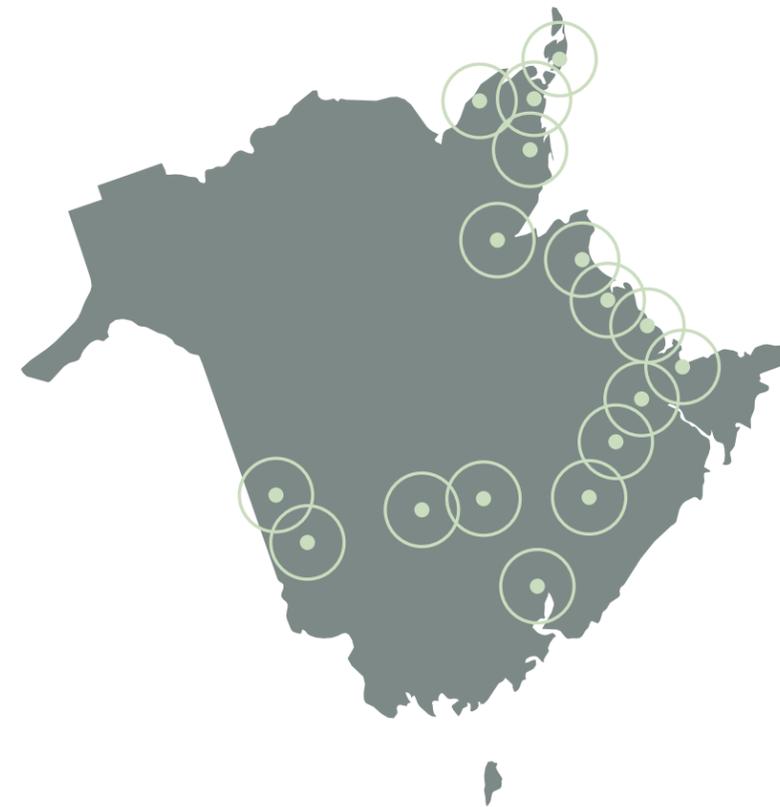
Pharmacy Site Assessments and Inspections

The New Brunswick College of Pharmacists conducts regular, routine on-site visits at pharmacies throughout the province. The process of a Pharmacy Routine Site Assessment consists of:

- Pre-assessment evaluation by the pharmacy manager submitted to the College
- On-site assessment by a College staff member (up to two days in length)
- Generation of a report of the assessment submitted to the pharmacy manager
- Follow-up by the College on any action plans for practice improvement

During the visit, the College assessor will observe the pharmacy environment and speak directly with pharmacy team members including pharmacists, pharmacy technicians and other pharmacy support staff. The on-site assessment also includes a review of the Quality Management Program, prescription records, documentation by pharmacy professionals and an assessment of pharmacy practice such as prescribing, drug administration, workflow, interactions with patients, patient counselling and observations of expanded scope activities.

These face-to-face visits allow for mentorship opportunities for pharmacy professionals and discussion of better practices. It is an opportunity for the pharmacy professionals to critically examine their practice and to understand the rationale for College requirements and direction that consistently demonstrate the mission of the College *Governing the practice of pharmacy for a healthier New Brunswick*. The College has a role in ensuring pharmacy professionals have access to the tools and resources that facilitate their striving to provide safe and quality pharmacy care to New Brunswickers.



Where did the College visit?

In 2018, the College conducted Routine Site Assessments at

- 60** community pharmacies
- 2** hospital pharmacies
- + 5** follow up visits

Additional on-site visits to pharmacies consisted of

- 1** major renovation
- 2** closures
- 3** relocations
- 4** new pharmacy inspections

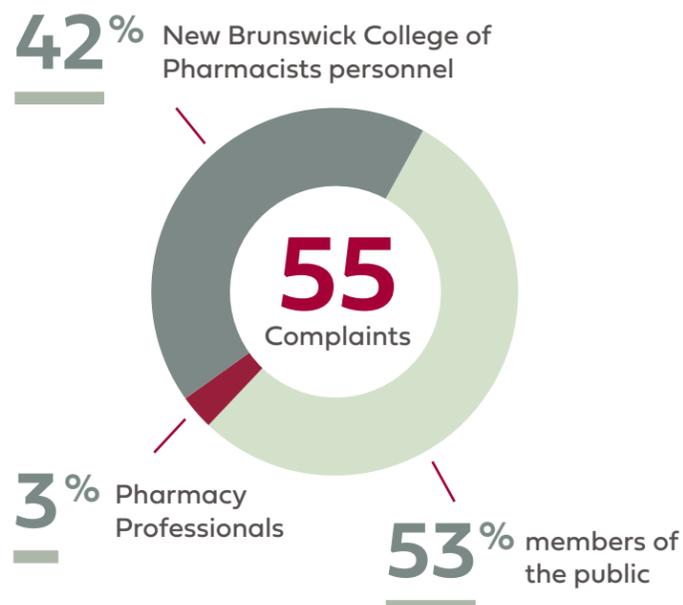
The two Field Officers of the College criss-crossed the province in 2018, visiting pharmacies from Campobello Island to Shippagan, then Edmundston to Port Elgin and all these points in between:

- | | | | |
|---------------------|----------------|---------------|---------------|
| Saint John | Miramichi | Grand Manan | Hampton |
| Quispamsis | Baie Ste. Anne | Sussex | Fredericton |
| St. Andrews | Riverview | Beresford | Petit Rocher |
| Moncton | Caraquet | Bathurst | Richibucto |
| Riverside-Albert | Belledune | Atholville | Hanwell |
| Bouctouche | Hartland | St. George | Salisbury |
| Grand Bay-Westfield | Oromocto | Sackville | Florenceville |
| Woodstock | Harvey Station | Petitcodiac | Minto |
| Dalhousie | Nackawic | Memramcook | |
| Elsipogtog | McAdam | Campbellton | |
| | Blackville | Perth-Andover | |

Every pharmacy in the province, including community and hospital practice sites, were visited for a Routine Site Assessment by College Field Officers as of March 2018.

Complaints Committee & Discipline and Fitness to Practice Committee

In 2018, the Administrator of Complaints received a total of 55 complaints submitted by:



Complaints are dealt with in three forums

According to Sections 78 (1) and 78 (2) of the New Brunswick Pharmacy Act, 2014:

- 1** Administrator of Complaints: can refer complaints to Committees or may elect to investigate, decide and implement decisions without involving Committee
- 2** Complaints Committee: reviews and rules on complaints or refers complaints to Discipline and Fitness to Practice Committee
- 3** Discipline and Fitness to Practice Committee: reviews and rules on complaints that have been referred from either the Administrator of Complaints or the Complaints Committee

2018 Council Members



Front row (L-R): Katrina Mulherin, Sam Lanctin, Jonathan Walsh, Mario Levesque, Miranda Barnes Back row (L-R): Anna Riordon, Natalie Barry, Marline Cormier, Erik de Jong, Brian King, Susan Mansour, Jacquie Jackson (Missing: Adele Wallace, Valerie Connors, Martine Savoie, Susan Harley)

Resolution: At the conclusion of 2018...

13 complaints were determined to be outside the scope of the College and were dismissed

9 were resolved by agreement between the respondent and the Administrator of Complaints as provided for under section 78(2) of the New Brunswick Pharmacy Act, 2014

2 were referred to the Complaints Committee

27 are ongoing **5** additional ongoing from 2017

4 were abandoned

There were no cases referred to the Discipline and Fitness to Practice Committee in 2018.

The New Brunswick College of Pharmacists is governed by a Council that is made up of:

President: Jonathan Walsh
President-elect: Adele Wallace
Past president: Mario Levesque

Elected Pharmacists:

District 1: Bradley Campbell
District 2: Adele Wallace
District 3: Brian King
District 4: Anna Riordon
District 5: Jacquie Jackson
District 6: Natalie Barry
District 7: Marline Cormier

Elected Pharmacy Technicians:

District 8: Valerie Connors
District 9: Miranda Barnes

Lay Representatives appointed by the Minister of Health:

Erik de Jong
 Martine Savoie
 Susan Harley

A representative from a school of pharmacy:

Susan Mansour, Dalhousie University

For more information about Council decisions, visit www.nbpharmacists.ca



New Brunswick Pharmacy Awards

Awards were presented to the following recipients on behalf of the New Brunswick College of Pharmacists during the Awards Gala at the 2018 New Brunswick Pharmacy Conference.



**Douglas Doucette
and Luc Jalbert**
Presidential Citation

This award may be presented to any person, or organization, who has made a significant contribution to the profession of pharmacy. It would most likely recognize the completion of a specific project, venture, research or service to the profession or the College.



Irene Christie
Meritorious Service Award
to the profession

Recognizes a member who has contributed significant service to the profession of pharmacy. It recognizes members:

1. who have advanced the profession through innovative practice and/or outstanding and significant service to the people of New Brunswick in the practice of pharmacy; or
2. who have exhibited leadership in the mentoring of current or future members; and,
3. whose professional practice has exhibited undeniable patient centricity.

In 2018 the following pharmacist was honored by the New Brunswick Pharmacists' Association for outstanding contributions to the community and exceptional service.



Gregory MacFarlane
Consumer Healthcare Bowl
of Hygeia Award

Recognizes a long-time pharmacist who has made an outstanding contribution to their community and profession.

2018 Committees and Members



Executive Committee

Mario Levesque
Jonathan Walsh (*Chair*)

Adele Wallace
Sam Lanctin (*ex-officio*)

Registration Committee

Jacque Jackson (*Chair*)
Heather Leblanc
Michael Kemp
Susan Mansour
Susan Harley

Taylor White
Jonathan Walsh (*ex-officio*)
Katrina Mulherin (*ex-officio*)
Emily Mariasine (*ex-officio*)

Governance Committee

Adele Wallace (*Chair*)
Erik de Jong
Heidi Liston
Nathan McCormick

Adele Wallace
Natalie Barry
Jonathan Walsh (*ex-officio*)
Sam Lanctin (*ex-officio*)

Professional Practice Committee

Courtney Bétournay (*Chair*)
Anna Riordon
Darlene Currie
Miranda Barnes
Bev Dawson

Jennifer Carroll
Jonathan Walsh (*ex-officio*)
Heather Christ (*ex-officio*)
Katrina Mulherin (*ex-officio*)
Susan Mansour (*Dalhousie University Rep*)

Finance Committee

Michael Shaw (*Chair*)
Jonathan Walsh (*ex-officio*)
Erik de Jong

Lee-Ann Ritchie
Raymond Thibeault

Personnel Committee

Martine Savoie (*Chair*)
Jonathan Walsh

Adele Wallace

Continuous Professional Development Committee

Vacant (*Chair*)
Jacque Jackson
Gary Meek
Leslie Manuel
Kathleen Nason

Michelle Keirstead
Susan Mansour
Jonathan Walsh (*ex-officio*)
Katrina Mulherin (*ex-officio*)

Awards Committee

Anna Riordon (*Chair*)
Valarie Connors
Chantal Michaud

Brett Jackson
Jonathan Walsh (*ex-officio*)
Karen DeGrace (*ex-officio*)

Nominating Committee

Nathan McCormick (*Chair*)
Erik de Jong
Kathleen Nason
Danny Allain

Jonathan Walsh (*ex-officio*)
Adele Wallace
Mario Levesque (*ex-officio*)
Sam Lanctin (*ex-officio*)

Representing New Brunswick Externally

PEBC - Janet MacDonnell
NAPRA - Sam Lanctin

CCCEP - Katrina Mulherin

2018 Committees and Members

Complaints Committee

April Berry
Bonnie White
Bradley Adams
Brian Greenfield
Brian King (*Vice Chair*)
Carole Thériault
Catherine Rouanes
Christine Boudreau
Craig McDermott
Dawn Torpe
Dennis Abud
Diane Brideau-Laughlin
Emery Rogers
Erik de Jong
Glenn Whiteway
Greg MacFarlane (*Chair*)
Heather LeBlanc
Hugh Ellis
Jenny LeBrun
Julie Leger
Kevin Haché

Kristian Jensen-Ouellette
Mario Levesque
Martine Chiasson (*Vice Chair*)
Martine Savoie
Mary-Anne Greenlaw
Megan Scott
Melissa Benoit
Michelle Keirstead
Miranda Barnes
Nicolas Basque
Phil Desrosiers
Priscilla Gordon
Raymond Bourgeois
Ronald Ouellette
Sanjay Mahabir
Stacey Bergin
Stephanie Keith (*Estey*)
Stephen Thompson
Susan Harley
Susanna Dewolfe
Trudi Buote

IAEP Assessors

Sarah Powell
Tammy Davis-Gallant
Bonnie White
Emery Rogers

Marion Moeller
Ryan Kennedy
Debby Knox
Danny Allain

Mandatory Medication Error Reporting Working Group

Moira Wilson
Sonia Bernatchez
Josee Gagnon
Courtney Betournay
Faith Louis

Jennifer MacDonald
Sandra Rooney
Mariette Savoie
Jonathan Walsh (*ex-officio*)
Katrina Mulherin (*ex-officio*)

Discipline and Fitness to Practice Committee

April Berry
Bonnie White
Bradley Adams
Brian Greenfield
Brian King
Carole Thériault
Catherine Rouanes
Christine Boudreau
Craig McDermott
Dawn Torpe
Dennis Abud
Diane Brideau-Laughlin
Emery Rogers
Erik de Jong
Glenn Whiteway
Greg MacFarlane
Heather LeBlanc
Hugh Ellis (*Chair*)
Jenny LeBrun
Julie Leger
Kevin Haché (*Vice Chair*)

Kristian Jensen-Ouellette
Mario Levesque
Martine Chiasson
Martine Savoie
Mary-Anne Greenlaw
Megan Scott
Melissa Benoit
Michelle Keirstead
Miranda Barnes
Nicolas Basque
Phil Desrosiers
Priscilla Gordon
Raymond Bourgeois
Ronald Ouellette
Sanjay Mahabir
Stacey Bergin
Stephanie Keith (*Estey*)
Stephen Thompson
Susan Harley
Susanna Dewolfe
Trudi Buote (*Vice Chair*)

Membership Survey Task Force

Susan Harley (*Chair*)
Ryan Wright
April Berry
Lisa Rocca
Carly Morrison
Jolene Comeau

Kim Green
Mario Levesque (*ex-officio*)
Sam Lanctin (*ex-officio*)
Karen DeGrace (*ex-officio*)
Emily Mariasine (*ex-officio*)

Opioid Replacement Therapy Working Group

Amy Bain
Ellen Boyd
Brad Adams

Jonathan Walsh (*ex-officio*)
Heather Christ (*ex-officio*)
Katrina Mulherin (*ex-officio*)

Non-Sterile Compounding Working Group

Judy Kennedy
Aimee Kohler
Katina Williams
Shelonie Cooley
Elaine Godin

Natalie Losier
Heather Christ (*ex-officio*)
Jonathan Walsh (*ex-officio*)
Sam Lanctin (*ex-officio*)

INDEPENDENT AUDITOR'S REPORT

To the Members of New Brunswick College of Pharmacists

Opinion

We have audited the financial statements of New Brunswick College of Pharmacists (the Organization), which comprise the statement of financial position as at December 31, 2018, 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 December 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 relating 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

Independent Auditor's Report to the Members of New Brunswick College of Pharmacists *(continued)*

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.

Green Rosborough Webber

GREEN ROSBOROUGH WEBBER
CHARTERED PROFESSIONAL ACCOUNTANTS
Network Member Firm of
PORTER HÉTU INTERNATIONAL
Saint John, New Brunswick

April 1, 2019

*Green Webber Company is a registered
business name of Rosborough and
Company Professional Corporation*

**Porter Héту**
International

NEW BRUNSWICK COLLEGE OF PHARMACISTS

Statement of Financial Position

December 31, 2018

	2018	2017
ASSETS		
CURRENT		
Cash	\$ 361,953	\$ 1,289,107
Accounts receivable	22,333	-
Harmonized sales tax recoverable	-	455
Prepaid expenses	12,482	4,640
	<u>396,768</u>	<u>1,294,202</u>
PROPERTY AND EQUIPMENT (Note 4)	12,411	34,503
INTANGIBLE ASSETS (Note 5)	9,180	27,541
LONG TERM INVESTMENTS (Note 6)	2,951,639	1,829,704
	<u>\$ 3,369,998</u>	<u>\$ 3,185,950</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 460	\$ 621
Harmonized sales tax payable	166,893	-
Deferred income	1,170,060	1,139,040
	<u>1,337,413</u>	<u>1,139,661</u>
NET ASSETS		
Accumulated operating surplus	238,583	216,585
Restricted for special purpose (Note 7)	879,347	989,137
Restricted for specific purpose (Note 7)	914,655	840,567
	<u>2,032,585</u>	<u>2,046,289</u>
	<u>\$ 3,369,998</u>	<u>\$ 3,185,950</u>

ON BEHALF OF THE BOARD

Director

Director

NEW BRUNSWICK COLLEGE OF PHARMACISTS

Statement of Operations

Year Ended December 31, 2018

	Budget 2018	Total 2018	Total 2017
REVENUES AND DUES			
Licensed pharmacists - dues	\$ 878,900	\$ 856,399	\$ 847,056
Certificates of accreditation - community	253,000	258,500	250,780
Registration, examination fee and other	94,800	87,885	76,566
Licensed technician	75,000	58,600	31,150
Disciplinary assessments	25,000	40,000	15,000
Certificates	14,000	19,750	12,450
Certificates of accreditation - hospitals	14,300	14,300	14,300
Inactive pharmacists- dues	6,000	6,200	6,400
Licensed students - dues	5,500	4,800	5,200
Inactive pharmacy technician	-	100	100
Inactive certified dispensers - dues	200	-	200
Licensed certified dispensers - dues	940	-	1,880
	<u>1,367,640</u>	<u>1,346,534</u>	<u>1,261,082</u>
EXPENDITURES			
Administrative- Schedule 1	1,078,643	1,012,098	924,495
General- Schedule 1	68,500	95,415	111,233
Educational- Schedule 1	39,950	41,839	36,469
Meetings- Schedule 1	140,100	124,192	99,371
Grants and assessments- Schedule 1	36,446	36,655	35,557
	<u>1,363,639</u>	<u>1,310,199</u>	<u>1,207,125</u>
EXCESS OF REVENUES AND DUES OVER EXPENDITURES FROM OPERATIONS	<u>4,001</u>	<u>36,335</u>	<u>53,957</u>
OTHER INCOME			
(Loss) gain on disposal of investments	-	(4,301)	3,240
Investment income	-	73,220	70,441
Fair market value adjustment of investment	-	(118,958)	18,067
	<u>-</u>	<u>(50,039)</u>	<u>91,748</u>
EXCESS (DEFICIENCY) OF REVENUES AND DUES OVER EXPENDITURES	<u>\$ 4,001</u>	<u>\$ (13,704)</u>	<u>\$ 145,705</u>

NEW BRUNSWICK COLLEGE OF PHARMACISTS

Statement of Changes in Net Assets

Year Ended December 31, 2018

	Accumulated Operating Surplus	Restricted for Special Purpose	Restricted for Specific Purpose	2018	2017
NET ASSETS - BEGINNING OF YEAR	\$ 216,585	\$ 989,137	\$ 840,567	\$ 2,046,289	\$ 1,900,584
Deficiency of revenues and dues over expenditures	(13,704)	-	-	(13,704)	145,705
Investment Income allocation	59,299	(21,790)	(37,509)	-	-
Allocation from operating surplus	(23,597)	-	23,597	-	-
Transfer from restricted for special purpose to restricted for specific purposes	-	(88,000)	88,000	-	-
NET ASSETS - END OF YEAR	<u>\$ 238,583</u>	<u>\$ 879,347</u>	<u>\$ 914,655</u>	<u>\$ 2,032,585</u>	<u>\$ 2,046,289</u>