

Provincial Advisory Council on the Status of Women

NEWFOUNDLAND & LABRADOR

ANNUAL REPORT 2019-2020



October 28, 2020

Honourable Lisa Dempster Minister Responsible for the Status of Women Government of Newfoundland and Labrador P.O. Box 8700 St. John's, NL A1B 4J6

Dear Minister Dempster:

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 2019-20 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 2019-20 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 2019-20 annual report provides a cumulative three year overview of some of the key results related to advancing the social and economic security of women in Newfoundland and Labrador. Throughout this period, the Advisory Council engaged in research and policy analysis in priority areas identified in the Government's overall vision and strategic directions. Advancing women's leadership, ending violence against women and girls, and creating healthy and safe communities constituted three significant areas of focus.

As we move forward in 2020-21, the Advisory Council will centre its priority areas on the following themes: Women's Health and Well Being, Women's Safety, and Women's Economic Security and Prosperity. Our framework will include a gender based analysis plus (GBA+) to assess how diverse groups of women and women identified individuals experience policies and programs in our province. In meeting the mandate as 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

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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 the Status of Women.

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, demonstrated leadership in working to advance the status of women and the ability to work on women's equality issues from a community, regional or provincial perspective. Appointments reflect the regional representation of women with diverse backgrounds and experience. A new Advisory Council was appointed in September 2019 to serve until September 2021.

The Advisory Council staff works closely with the Office for the Status of Women, 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 2019-20 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	Carmichael Polonio	St. John's
Member	Raelene Vickers	Happy Valley-Goose Bay
Member	Arlene Blanchard-White	St. George's
Member	Vacant	_

3.2 Staff

The Advisory Council operates with a complement of four staff including:

- President/CEO
- Finance and Admin
- Policy and Research Analyst
- Director of Public Engagement

3.3 Mandate

For further information regarding our mandate, visit https://pacsw.ca/about/.

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

In April 2019, the Advisory Council was allocated \$418,000. Salaries, rent and council meetings continue to account for the largest expenditure of the core operating budget.

3.7 Lines of Business

For information about our strategic planning, visit https://pacsw.ca/about/.

4 Highlights and Partnerships

During the 2019-2020 reporting year, the Advisory Council worked on numerous initiatives under our social and economic priority areas. Highlights include: violence prevention, women in leadership, and the continued growth of utilizing restorative approaches within our education and judicial systems to create healthy and safe communities.

4.1 Highlights

The Advisory Council has long standing relationships with community partners and stakeholders for a number of years and through these relationships have gained a deeper understanding of the myriad of issues women are dealing with in our province. To honour our partnerships this year our office attended the Office to Advance Women Apprentices (OAWA) 10 Year Anniversary. This celebration gave recognition to all OAWA's supportive partners over the last decade and highlighted the successes and achievements of Newfoundland and Labrador tradeswomen commending their progress and positive changes they have made in the industry. The event was inspiring as it showcased the many tradeswomen now working in what has been historically known as male-dominated professions. This event also recognized tradeswomen who have achieved Red Seal Journeyperson status and highlights the strides made in advancing women's economic security for women in our province.

This year the Advisory Council had the opportunity to attend the Newfoundland and Labrador Human Rights Commission 2019 Human Rights Award at Government House where two women leaders were recognized for meaningful contribution to advancing and furthering human rights in Newfoundland and Labrador- 2SLGBTQ+ advocate and youth activist Jessie Lawrence and human rights champion Bridget Foster. Both individuals have made meaningful and rich contributions to promoting the dignity and worth of people in our province and are extraordinary women leaders.

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 achieves 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:

- Communications and Public Engagement Branch, Executive Council
- Department of Immigration, Skills and Labour
- Department of Education
- Department of Health and Community Services
- Department of Justice and Public Safety
- Department of Environment, Climate Change and Municipalities
- Human Rights Commission
- Newfoundland and Labrador English School District
- Newfoundland and Labrador Housing Corporation
- Office of the Child Youth Advocate
- Public Service Commission
- Royal Newfoundland Constabulary (RNC)
- Digital Government and Service NL
- Office for the Status of Women
- Office of the Information and Privacy Commissioner Newfoundland and Labrador

Provincial Organizations and Other Entities:

- Access to Justice Steering Committee NL
- Equal Voice Newfoundland and Labrador Chapter (EVNL)
- Justice Minister's Committee on Violence against Women and Girls
- Municipalities Newfoundland and Labrador (MNL)
- Municipalities Newfoundland and Labrador Women's Caucus
- Newfoundland and Labrador Organization of Women Entrepreneurs (NLOWE)
- NL Sexual Assault Crisis and Prevention Centre (NLSACPC)
- 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 CYN) Blue Door Program
- Coalition Against Sexual Exploitation of Youth (CASEY)
- Relationships First Restorative Justice in Education Consortium NL
- Violence Prevention Newfoundland and Labrador (VPNL)
- YWCA St. John's

National Organizations and Other Entities:

- Royal Canadian Mounted Police (RCMP)
- Status of Women Canada

5 Report on Performance

The Advisory Council advanced strategic issues in the following area for the period April 1, 2019 to March 31, 2020:

• Improved opportunities for women through the removal of systemic barriers.

Issue 1: Economic Security

Economic security is fundamental to advancing women's equality. Being able to meet ones basic needs through well-paid employment is essential, whether it be in skilled trades, business management, a leadership position or otherwise. For many women, this remains elusive. In its 2017-20 Business Plan, the Advisory Council identified economic security for women as a strategic issue. Economic instability is a systemic barrier for many women throughout Newfoundland and Labrador, and addressing it is essential to advance the status of women.

Goal 1: By March 31, 2020, the Advisory Council will have publicly highlighted issues related to the economic security of women and provided advice to the Government of Newfoundland and Labrador on advancing the economic security of women.							
Measure	Publicly highlighted issues related to the economic security of women						
	and provided advice to the Provincial Government on issues impacting						
	the economic security of women.						
Indicators	 Provided advice to the Provincial Government regarding impacts on women; 						
 Participated in and engaged with organizations regarding p programs and initiatives to support women's ecanological advancement; 							
	 Developed and delivered public awareness initiatives on issues impacting the women's economic security. 						

Objective 3:	By March 31, 2020, the Advisory Council will have undertaken initiatives to advance women's economic security.
Measure:	Undertaken initiatives to advance the economic security of women
Indicator:	Progress and accomplishments

 Provided advice and recommendations to the provincial government on aspects of economic security for women in the province Throughout 2019-20, the Advisory Council provided various Government departments with the following advice and recommendations in relation to the economic security of women in the province:

- Letter to Office for the Status of Women: Pay Equity Committee
- Letter to Office of the Premier: Women on Agencies, Boards, and Commissions (ABC's)
- Briefing Note to Advanced Education Skills and Labour: Newfoundland and Labrador Income Support Model and Child Support Payment Clawback
- Based on discussions with stakeholders and partners, developed and implemented projects to bring attention to advancing the economic security of women

The Advisory Council was involved with various stakeholders during this fiscal year to develop and implement initiatives to bring attention to women's economic security including:

- Member of Municipalities Newfoundland and Labrador Women's Caucus working group convened to develop an action plan with outcome based solutions to engage women to run for municipal political office for the upcoming 2021 municipal election.
- Provided input to Diversity Interest Group Consultation on Bay du Nord Development Project to help enhance their understanding of using a gender based lens when creating diversity plans.
- Supported the implementation of the Women in Leadership Forums hosted by Office for the Status of Women as session panelist
- Shared research with respect to women's economic security publicly through traditional and non-traditional media.

Throughout 2019-20, the Advisory Council shared publicly through various media platforms information in relation to women's social well-being. Highlights include:

- Impacts of women in cybersecurity careers
- Information on federal bill C-337
- Statistics on women in political office
- Women in STEM careers
- Women owned businesses in NL
- Pay equity in Canada
- Pay equity in women sport leagues

Goal 1: By March 31, 2020, the Advisory Council will have publicly highlighted issues related to the economic security of women and provided advice to the Government of Newfoundland and Labrador on advancing the economic security of women.

Measure: Publicly highlighted issues related to the economic security of women and provided advice to the Provincial Government on issues impacting the economic security of women.

Indicator: 2017 – 20 Progress and Accomplishments

 Provided advice to the Provincial Government regarding impacts on women During 2017-20 the Advisory Council held meetings with Ministers and counterparts in other agencies, boards, and commissions, prepared and submitted briefs, position papers and other correspondence as well as shared information on issues impacting the economic security of women. Themes addressed in briefs and/or other written submissions included:

- Pay Equity
- Employment Mentorship
- Women in Leadership Positions
- Economic Opportunities for Immigrant Women
- Poverty Reduction
- Women on Agency, Boards, and Commissions
- Participated in and engaged with organizations regarding policies, programs and initiatives to support women's economic advancement

During 2017-20, the Advisory Council engaged with community organizations, business and industry to discuss policies, programs and initiatives impacting the economic security of women that included:

- Contribution to Association for New Canadians and Board of Trade Immigration and Business Diversity
- Attendance at Emera and Husky Energy Diversity Forums
- Hosted community partner immigration roundtable discussion on: Employment Mentorship and Leadership Opportunities for Immigrant Women
- Presenting at Municipalities Newfoundland and Labrador Conference on women in municipal politics
- Coordinated The Kathryn Brown Creative Sewing Atelier Open House hosted by Refugee Immigrant Advisory Council
- Attendance at YWCA St. John's Opportunity Knocks NL Symposium: Exploring Solutions to Career and Employment Challenges Facing

- Women of Diverse Cultural and Racial Backgrounds in NL
- Panel Speaker for Memorial University Gender and Politics Lab on: Gauging Women's Presence in Municipal Politics: Newfoundland and Labrador
- Developed and delivered public awareness initiatives on issues impacting the women's economic security.

In collaboration with other stakeholders, throughout 2017-2020 the Advisory Council developed and delivered the following awareness initiatives:

- Delivered MNL Respectful Workplace Training (Gander)
- Panelist for Intergenerational Panel Women to Women: Empowering Leadership Conference
- Organized and hosted public awareness event recognizing women municipal candidates in 2017 municipal election
- Created provincial integration services listing pamphlet for new immigrant women
- Developed MNL Working Together for Respectful Workplace marketing material for 2017 Respectful Municipalities Campaign

The President/CEO gave four media interviews issues impacting women's economic security including: women running in municipal elections and post municipal election results for 2017, young girls in sports, and the provincial women in leadership event series

Awareness through social media channels involved 225 tweets and 202 Facebook posts. Highlights include:

- Pay equity for women in sport
- Outlook on women in leadership in NL
- Advancing women in politics in NL
- Gender wage gap in Canada
- Information on women appointed to Agencies,
 Boards, and Commissions (ABC's) in NL
- Outlook on economic advancement for new immigrant women in NL
- Highlighting women in science and engineering in NL
- Women running for politics
- Skilled trades/STEM

Employment mentorshipEntrepreneurship for women in NL
- Immigrant women and economic advancement
- Advancement of women in the tech sector

Issue 2: Social Security

Violence continues to be a systemic barrier to women's equality. Critical elements that help reduce violence and contribute to equality include: justice services, access to healthcare, housing supports, healthy relationships and youth development. The Advisory Council works with a host of community organizations and government departments to bring forward social issues that affect women and girls in the province.

Goal 1: By March 31, 2020, the Advisory Council will have publicly highlighted issues related to the social security of women and provide advice to the Government of Newfoundland and Labrador on advancing the women's social security.							
Measure	Provided public awareness and advice to the Provincial Government on						
	issues impacting women's social security.						
Indicators	Provided advice to the Provincial Government regarding impacts on						
	women;						
	 Participated in and engaged with organizations regarding policies programs and initiatives on issues impacting women's social security; 						
	 Developed and delivered public awareness initiatives on issues impacting women's social security. 						

Objective 3:	By March 31, 2020, the Advisory Council will have untaken initiatives to advance women and girls social well-being.			
Measure:	Undertake initiatives to advance women and girls social well-being.			
Indicator:	Progress and Accomplishments			
Provided advice and recommendations to the provincial government on aspects of social well-being for women and girls in the province	Throughout 2019-20, the Advisory Council provided various Government departments with the following advice and recommendations in relation to the social well-being of women and girls: - Letter to Department of Digital Government and Service NL: Occupational Health and Safety Regulations For Workplace Harassment			

Briefing Note and Letter to Department of Education: Amendment to Schools Act to Address Sexual Violence Briefing Note and Letter to Department of Education: Free Feminine Hygiene Products in Schools Letter to Newfoundland and Labrador English School District (NLESD): Free Feminine Hygiene Products in Schools Briefing Note and Letter: Department of Justice and Public Safety: Sexual Assault Training for Provincial Court Judges Based on discussions The Advisory Council was involved with various with stakeholders and stakeholders during this fiscal year to develop and partners, developed implement initiatives to bring attention to the social and welland implemented being of women and girls which included: projects to bring Member of a collaborative working group which attention to advancing developed and implemented the Provincial the social well-being of Anonymous Third Party Reporting Pilot Program-an women and girls alternate avenue for sexual assault survivors to report a crime through a third party community organization. Collaborative member of First Voice Urban Indiaenous Coalition which supports local implementation of the Calls to Action of the Truth and Reconciliation Commission (TRC) and the National Inquiry into Missing and Murdered Indigenous Women and Girls (MMIWG), through action-based Steering Committee member for the NL Housing review of the Provincial Transition House Program Member of YWCA's Project Advisory Committee designed to implement alternate child care delivery models to address the unique needs of newcomer women in NL. Throughout 2019-20, the Advisory Council shared publicly Shared research with through various media platforms information in relation to respect to social wellwomen's social well-being. Highlights include: being of women and girls publicly through Sexual assault training for provincial court judges traditional and non-Statistics on harassment against women in politics traditional media Sexual violence in schools NLSACPC crisis hotline number Provincial sexual health resources available

- Impacts of cyberbullying
- Human rights award nominations
- Prevalence of domestic violence nationally
- Available resources with St. John's Women Centre
- Information on Bill C-309: Gender Equality Week Act
- Statistics on cost of sanitary products for women in NL

Goal 1: By March 31, 2020, the Advisory Council will have publicly highlighted issues related to the social security of women and provide advice to the Government of Newfoundland and Labrador on advancing the women's social security.

Measure: Provided public awareness and advice to the Provincial Government on issues impacting women's social security.

Indicator: 2017 – 20 Progress and Accomplishments

 Provided advice to the Provincial Government regarding impacts on women During 2017-20 the Advisory Council held meetings with Ministers and counterparts in other agencies, boards, and commissions, prepared and submitted briefs, position papers and other correspondence as well as shared information on issues impacting the social security of women. Themes addressed in briefs and/or other written submissions included:

- Violence Prevention Initiatives
- Access to Better Health Outcomes
- Justice Reform Measures
- Increased supports for Sexual Violence Survivors
- Legislation on Domestic Violence Disclosure Scheme
- Codes of Conduct for Elected Officials
- Workplace Violence
- Education Supports for young girls
- Primary Health Care
- Restorative Justice
- Participated in and engaged with organizations regarding policies, programs and initiatives on issues impacting women's social security

For 2017-20, the Advisory Council connected with community organizations and other stakeholders to discuss policies, programs and initiatives impacting the social security of women through:

- Alternative Dispute Resolution Institute of Canada Conference panelist titled "Real Issues which Support/Inhibit Access to Justice"
- Guest lecturer Master of Public Health Program,
 Faculty of Medicine: Gender, Health and Human
 Rights Lecturer

- Guest speaker at Grace Sparks House Remembering Her Vigil in Marystown
- Participant of the Public Health Legislative Review, Newfoundland and Labrador Government
- Participant at roundtable of Justice Minister's Committee on Violence against Women and Girls
- Participant in RCMP Strategic Planning Session
- Consultation input on Labour Standards Division Domestic Violence Legislation
- Consultation input on Mental Health
 Accommodations for Eastern Health
- Envisioning Violence Free Communities
- Guest Speaker for Adult Corrections Programming Announcement on Alternative Measures
- Co-Chair of monthly roundtable discussions with Newfoundland and Labrador Coalition Against Human Trafficking Inc.
- Developed and delivered public awareness initiatives on issues impacting women's social security

In collaboration with other stakeholders, throughout 2017-2020 the Advisory Council developed and delivered the following awareness initiatives:

- Organized Restorative Justice Week 2017 Provincial Proclamation
- Organized panel session: Relationships First: Restorative Justice in Classrooms, Courtrooms and Community Panel Session
- Organized the Coalition of Provincial and Territorial Advisory Councils on the Status of Women annual meeting
- Delivered Proclamation Speech for Sexual Violence Awareness Week with the City of St. John's

The President/CEO gave 18 media interviews on various topics pertaining to women's social security including: workplace harassment and harassment in politics, the #MeToo movement, revenge porn, provincial taxi regulations, violence against women and girls, and third party reporting program for survivors of sexual violence.

Awareness through social media channels involved 446 tweets and 376 Facebook posts. Highlights include:

- Implementing Restorative Justice in NL
- Income support and child support payment claw backs impacting women

- Online bullying and cyber violence in NL
- Mental health and wellness information for women in NL
- Benefit of taxi industry regulations for women in NL
- Awareness of new respectful workplace and harassment regulations in NL
- Women and the provincial correctional system
- Food security information in NL
- Provincial snapshot of violence statistics in NL
- Sexual assault services in NL
- Information dissemination on Third Party Reporting pilot project in NL
- Ending violence against women
- Sexual exploitation of youth in our province
- Women in our justice system
- Provincial alternative justice measures
- Statistics on food insecurity

6 Opportunities and Challenges Ahead

There was a stark realization in the early stages of the province-wide public health emergency that the Advisory Council was at a technology disadvantage. Though we identified resources needed to equip staff to work remotely, we still grapple with this issue when connecting virtually with council members during our four legislated meetings in 2020-2021 as some members have challenges with access in their regions. In-person meetings will not be an option during the pandemic.

Further to this, an ongoing challenge which will be exacerbated due to COVID-19, are the limitations of conducting in-person outreach with women from across the Province. This is particularly true in terms of the Advisory Council's ability to hear concerns from women in rural areas where reaching them virtually may be limited due to access to technology and internet availability.

The Advisory Council will still continue partnerships with community and other government entities recognizing it is an excellent approach to ensure all points of view are included to advance the status of women in our province. The next year will bring an opportunity to engage in a more creative way with new partners as the desire is there to work in a united way.

7 Audited Financial Statement

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

FINANCIAL STATEMENTS

MARCH 31, 2020

Office of the Auditor General

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



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, 2020, 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, 2020, 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

July 23, 2020 St. John's, Newfoundland and Labrador

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- NEWFOUNDLAND AND LABRADOR

STATEMENT OF FINANCIAL POSITION

As at March 31 2020 2019

FIN	ΔN	CI	ΔΙ	ASSETS	
1 111		v	\sim L	- AOOL I	

Cash Accounts receivable (Note 3)	\$ 156,058 38,648	\$ 201,189 5,894
	194,706	207,083
LIABILITIES		
Accounts payable and accrued liabilities (Note 4)	25,281	22,270
,	25,281	22,270
Net financial assets	169,425	184,813
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 5) Prepaid expenses (Note 6)	1,164 8,234	801 6,842
	9,398	7,643
Accumulated surplus	\$ 178,823	<u>\$ 192,456</u>

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

Signed on behalf of the Council: Taula

President/CEO Member

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

STATEMENT OF OPERATIONSFor the Year Ended March 31

Tor the Tear Ended Walch 31	2020 Budget	2020 Actual		2019 Actual
	(Note 9)			
REVENUES				
Province of Newfoundland and Labrador Interest Government of Canada	\$ 418,000	\$ 449,212 3,635 -	\$	418,000 3,348 7,000
s 	418,000	452,847		428,348
EXPENSES (Note 8)				
Administration Advisement of Government Public Awareness and Engagement	392,800 20,100 5,100	412,151 12,565 41,764		399,770 19,709 11,321
	418,000	466,480		430,800
Annual deficit	-	(13,633)		(2,452)
Accumulated surplus, beginning of year	192,456	192,456	_	194,908
Accumulated surplus, end of year	\$ 192,456	\$ 178,823	_\$	192,456

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

	ا	2020 Budget		2020 Actual		2019 Actual
	((Note 9)				
			•		_	
Annual deficit	\$	-	<u> \$ </u>	(13,633)	\$	<u>(2,452)</u>
Tangible capital assets				44 = 44		
Acquisition of tangible capital assets		-		(1,743)		
Amortization of tangible capital assets		-		<u>1,380</u>		<u>1,378</u>
¥		-		(363)		1,378
Prepaid expenses						
Acquisition of prepaid expense		-		(8,234)		(6,842)
Use of <u>prepaid expense</u>				6,842		7,784
<u> </u>		~		(1,392)		942
Decrease in net financial assets		-		(15,388)		(132)
Net financial assets, beginning of year		184,813		184,813		184,945
Net financial assets, end of year	\$	184,813	<u>\$</u>	169,425	\$_	184,813

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

- NEWFOUNDLAND AND LABRADOR

STATEMENT OF CASH FLOWS
For the Year Ended March 31

For the Year Ended March 31	2020	2019
Operating transactions		
Annual deficit	\$ (13,633)	\$ (2,452)
Adjustment for non-cash items	, , ,	, , ,
Amortization of tangible capital assets	1,380	1,378
	(12,253)	(1,074)
Change in non-cash working capital		
Accounts receivable	(32,754)	5,195
Accounts payable and accrued liabilities	3,011	(2,372)
Prepaid expenses	(1,392)	942
Cash (applied to) provided from operating transactions	(43,388)	2,691
Capital transactions		
Cash used to acquire tangible capital assets	(1,743)	
Cash applied to capital transactions	(1,743)	-
Decrease (increase) in cash	(45,131)	2,691
Cash, beginning of year	201,189	198,498
Cash, end of year	<u>\$ 156,058</u>	\$ 201,189

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

- NEWFOUNDLAND AND LABRADOR

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

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.

- NEWFOUNDLAND AND LABRADOR

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

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 straightline 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.

- NEWFOUNDLAND AND LABRADOR

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

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 and the Government of Canada. 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>2020</u>	<u>2019</u>
Province of Newfoundland and Labrador	\$ 29,088	\$ **
Harmonized sales tax receivable	7,436	5,894
Other accounts receivable	2,124	
	\$ 38,648	\$ 5,894

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

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

NOTES TO FINANCIAL STATEMENTS March 31, 2020

4. Accounts payable and accrued liabilities

	<u>2020</u>	<u>2019</u>
Trade accounts payables and accruals Accrued leave Other	\$ 10,264 14,985 32	\$ 10,365 11,846 <u>59</u>
	\$ 25,281	\$ 22,270

5. Tangible capital assets

	Furniture and equipment	Computer hardware and software	Leasehold improvements	Total
Cost				
Balance, March 31, 2019	\$ 35,262	\$ 43,074	\$ 3,272	\$ 81,608
Additions		1,743	-	1,743
Disposals	₩	*	5	3 4 3
Balance, March 31, 2020	35,262	44,817	3,272	83,351
Accumulated amortization				
Balance, March 31, 2019	35,262	42,273	3,272	80,807
Amortization expense		1,380	-	1,380
Disposals	23		昂	7 8 5
Balance, March 31, 2020	35,262	43,653	3,272	82,187
Net book value, March 31, 2020	\$ -	\$ 1,164	\$ -	\$ 1,164
Net book value, March 31, 2019	\$ -	\$ 801	\$ -	\$ 801

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

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

6. Prepaid expenses

	<u>2020</u>	<u>2019</u>
Rent	\$ 3,847	\$ 3,847
Workplace, Health, Safety and Compensation Commission Professional fees	1,861	101
Insurance	- 1,304	101 1,215
Other	1,222	1,679
	\$ 8,234	\$ 6,842

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.

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

NOTES TO FINANCIAL STATEMENTS

March 31, 2020

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:

	2020 <u>Budget</u> (Note 9)		2020 <u>Actual</u>		2019 <u>Actual</u>
Amortization of tangible capital assets Grants and subsidies Other Professional fees Rent Salaries and benefits Supplies and services Travel	\$ 2,200 150 915 7,550 46,160 329,150 19,025 12,850	\$	1,380 100 1,352 4,802 46,160 850,294 54,282 8,110	\$	1,378 987 330 10,906 46,160 330,331 25,379 15,329
	\$ 418,000	\$ 4	166,480	<u>\$</u>	430,800

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 House of Assembly of the Province of Newfoundland and Labrador.

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.

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

NOTES TO FINANCIAL STATEMENTS March 31, 2020

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% (2019 - 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, 2020 was \$26,812 (2019 - \$24,997).

11. Related party transactions

The Council receives grants from the Province of Newfoundland and Labrador. Operating grants received during the year totaled \$418,000 (2019 - \$418,000). During the year, the Council also recognized revenue of \$31,212 (2019 - \$0) from the Province of Newfoundland and Labrador for the reimbursement of severance costs.

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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