

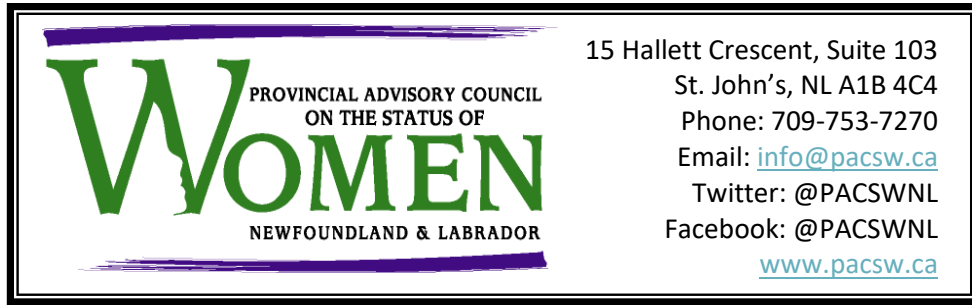
2017-18

Annual Report



Provincial Advisory Council
on the Status of Women

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July 6, 2018

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

Dear Minister Coady:

On behalf of the members of the Provincial Advisory Council on the Status of Women, it is my pleasure to submit our 2017-18 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 Advisory Council members' accountability for the results contained in this report.

Sincerely,

Linda Ross
President/CEO

LR

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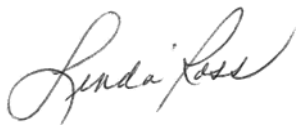
2 President/CEO's Message

I am pleased to present the 2017-18 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 2017-18 annual report provides an overview of some of the key results and outcomes related to advancing the economic security and social security of women in Newfoundland and Labrador. Over the past year, the Advisory Council engaged in research, policy analysis and education in a number of priority areas identified in the Government's overall vision, *The Way Forward*. Advancing women's leadership, ending violence against women and girls, and reducing barriers and increasing opportunities for immigrant women constituted three significant areas of focus. The work of the Advisory Council to advance restorative justice in both the education and justice systems is showing great promise with a number of initiatives underway. This work continues to grow with increased recognition of the critical role restorative justice can play in the creating healthier more inclusive communities.

As we move forward in 2018-19, the Advisory Council will build on the work of the past year with an integrated focus on strengthening our work through education and training. 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 the Government and community partners in the provision of advice and recommendations as well as public education on issues that impact women in Newfoundland and Labrador.

Respectfully submitted,

A handwritten signature in cursive script that reads "Linda Ross".

Linda Ross
President/CEO
Provincial Advisory Council on the Status of Women NL

3 Government Entity 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 President/CEO position is salaried and filled through an open competition and subsequent appointment. The eleven-member Advisory Council (see Appendix A) is appointed for three-year terms by the Lieutenant-Governor and are selected and appointed through an open nomination process. 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. The members are eligible for re-appointment. A new Council was appointed in August 2015 to serve until August 11, 2018. The Advisory Council is an arms-length legislated body which reports to the Minister Responsible for the Status of Women.

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

3.1 Mandate

For further information regarding our mandate, visit the 'About Us' section on our website at www.pacsw.ca.

3.2 2017-18 Council Members

| Position | Individual | Community Representation |
|----------------|--------------------|-----------------------------------|
| President/CEO | Linda Ross | St. John's |
| Vice-President | Carolyn Lavers | Port au Choix (resigned) |
| Member | Carmichael Polonio | St. John's |
| Member | Hilda Whelan | Whitbourne (resigned) |
| Member | Kelly Power | Paradise (resigned) |
| Member | Lorraine Hearn | Grand Falls-Windsor |
| Member | Marina Simon | Port au Port |
| Member | Melita Collier | St. Alban's |
| Member | Sandy Kershaw | Happy Valley-Goose Bay (resigned) |

| | | |
|--------|------------------|------------|
| Member | Vanessa McCarthy | Gander |
| Member | Yamuna Kutty | St. John's |

3.3 Staff

The Advisory Council has four staff members:

- President/CEO
- Executive Administrator
- Policy and Research Analyst
- Director of Public Engagement

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 Mission Statement

By March 31, 2018, the Provincial Advisory Council on the Status of Women will have enhanced its outreach and advisory services in priority areas related to advancing the status of women.

3.6 Physical Location

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

3.7 Lines of Business

For information about our strategic planning, visit our website at www.pacsw.ca under 'About Us' section.

3.8 Budget

In April 2017, the Advisory Council was allocated \$418,000. Salaries, rent and Council meetings continue to account for the largest expenditure within the core operating budget.

4 Highlights and Partnerships

During this fiscal year, the Advisory Council saw numerous highlights and accomplishments, in particular in the areas of violence prevention, women in leadership, public engagement and the growth of utilizing restorative approaches within our education and judicial systems.

4.1 Highlights

During 2017-2018, the Advisory Council continued to dedicate significant efforts to addressing issues of violence prevention incidents of harassment in schools, workplaces and in all levels of government. Recognizing that ending violence means educating people, particularly children and youth, to have respect for themselves and each other in all our diversities, the Advisory Council has been very involved in promoting a healthy relationship approach. Through membership in the Relationships First Consortium the Advisory Council was involved in proposed alternative mechanisms of resolving particular situations of harassment in high schools. The Advisory Council introduced many other community partners to the work being done by the Consortium and best practices models using relational/restorative approaches.

Recognizing the value of using this restorative approach within the justice system as well, the Advisory Council also provided extensive information on this subject to the Department of Justice and facilitated the Departments of Education and Early Childhood, Justice and Public Safety, Children, Seniors and Social Development and the Women's Policy Office in jointly proclaiming Restorative Justice Week in the Province. The Advisory Council took the lead on organizing a panel "Relationships First: Restorative Justice in Classrooms, Courtrooms and Community" which included experts on restorative justice from Newfoundland and Labrador and Nova Scotia as well as an educator, an individual who had been trafficked, the Deputy Chief of the Royal Newfoundland Constabulary and the Minister of Justice and Public Safety. The session was attended by 147 people across a variety of sectors in addition to those following via the webcast.

The Advisory Council continues to work with advisory team partners, including Municipalities Newfoundland and Labrador (MNL) to advance training and the development of respectful workplace policies for municipalities and elected officials. We facilitated a session on this to participants at the Provincial conference held in Gander. Further to this, in response to the call for proposals on changes to the Municipalities Act, the Advisory Council made a submission to the Department of Municipal Affairs and Environment on the need for amendments to the Municipalities Act to include language on mandatory codes of conduct for elected municipal officials.

The past year has seen extensive media coverage on sexual assault cases before the courts across the country. Provincial sexual harassment cases generated significant questions and commentary as well. The Advisory Council together with Public Legal Information Association of NL (PLIAN) and the Newfoundland and Labrador Sexual

Assault Crisis and Prevention Centre (NLSACPC) reached out to Newfoundland and Labrador English School District (NLESD) and the Department of Education and Early Childhood Development to discuss and offer support for updating the Schools Act and the Safe and Caring Schools Policy to include language and address situations of sexual violence.

The President of the Advisory Council was invited to co-chair the Justice Minister's Committee on Violence against Women and Girls. The initial day-long session was held on December 8, resulting in the creation of a steering committee, working groups, and a website for this initiative.

In 2017-18 reporting year, the need for more women in leadership positions and elected office remained a priority. The Advisory Council participated in a number of roundtables and discussions related to the economic advancement of women. Prior to municipal elections in Newfoundland and Labrador in the fall of the 2017, the Advisory Council disseminated information, including the "Organize to Win" guidebook to women considering running for elected office. The Advisory Council also co-facilitated sessions on women running for elected office together with Equal Voice NL. We supported and participated in the panel on women in municipal politics convened by the YWCA in July 2017. The Advisory Council organized a celebration of women running for municipal politics, in St. John's and the surrounding 14 communities, in advance of the election. The event was held at the Fluvarium with speakers, invited guests and members of the public. The President did a number of media interviews in relation to women running for elected office; she also participated in a panel on Empowering Leadership at the Women to Women conference.

As immigration is a critical element of population growth and economic development, the Advisory Council hosted a Loren Scholar for four months who contributed to our Policy and Research Analyst's extensive research on social and economic barriers for immigrant women in Newfoundland and Labrador, out of which a report with recommendations was developed and submitted to Government.

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 staff at the Advisory Council works 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 Advanced Education, Skills and Labour
- Department of Children, Seniors and Social Development
- Department of Education and Early Childhood Development
- Department of Finance
- Department of Health and Community Services
- Department of Justice and Public Safety
- Department of Municipal Affairs and Environment
- Human Rights Commission
- Memorial University of Newfoundland and Labrador
 - Faculty of Education
 - School of Human Kinetics and Recreation
- Newfoundland and Labrador English School District
- Newfoundland and Labrador Housing Corporation
- Office of the Child Youth Advocate
- Public Service Commission
- Royal Newfoundland Constabulary (RNC)
- Service NL
- Women's Policy Office

Provincial Organizations and Other Entities:

- Association for New Canadians (ANC)
- Access to Justice Steering Committee NL
- Canadian Association of Elizabeth Fry Societies (CAEFS)
- Equal Voice Newfoundland and Labrador Chapter
- Justice Minister's Committee on Violence against Women and Girls
- Local Immigration Partnership (LIP)
- Multicultural Women's Organization Newfoundland and Labrador (MWONL)
- Municipalities Newfoundland and Labrador (MNL)
- Newfoundland and Labrador Organization of Women Entrepreneurs (NLOWE)
- Newfoundland and Labrador Sexual Assault Crisis and Prevention Centre (NLSACPC)
- Newfoundland and Labrador Coalition against Human Trafficking Inc.
- Public Legal Information Association Newfoundland and Labrador (PLIAN)
- Status of Women Councils
- Stella's Circle
- Thrive-Community Youth Network (Thrive CYN)
 - Blue Door Program
 - Coalition Against Sexual Exploitation of Youth (CASEY)
- Ray Agency
- Relationships First – Restorative Justice in Education Consortium – Newfoundland and Labrador

- Women in Resource Development Corporation (WRDC)
- Violence Prevention Avalon East (VP Avalon East)
- YWCA St. John's

National Organizations and Other Entities:

- Coalition of Provincial and Territorial Advisory Councils on the Status of Women (CPTACSW)
- Loran Scholars Foundation
- 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, 2017 to March 31, 2018:

- 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 | <ul style="list-style-type: none"> • Provided advice to the Provincial Government regarding impacts on women; • Participated in and engaged with organizations regarding policies, programs and initiatives to support women’s economic advancement; • Developed and delivered public awareness initiatives on issues impacting the women’s economic security. |

| | |
|--|---|
| Objective 1: | By March 31, 2018, the Advisory Council will have engaged with individuals and organizations on advancing women's economic security. |
| Measure: | Engagement with individuals and organizations |
| Indicator: | Progress and accomplishments |
| Discussed with individuals and organizations, issues impacting women's participation and employment in the emerging resource sector | <p>Throughout 2017-18, the Provincial Advisory Council on the Status of Women attended the following events to represent the concerns and interests of women:</p> <ul style="list-style-type: none"> - ANC and Board of Trade Immigration Roundtable - ANC Business Diversity Roundtable – Bonavista - Emera Diversity Forum - Husky Energy Diversity Forum - NLOWE Drivers of Growth Action Plan Launch - WRDC Diversity Network Lunch - WRDC Techsploration Dinner - The Advisory Council Community Partner Immigration Roundtable Discussion: Employment Mentorship and Leadership Opportunities for Immigrant Women |
| Shared information and research with respect to supports, barriers and opportunities for women's economic advancement in business leadership and other sectors | <p>Throughout 2017-18, the Provincial Advisory Council on the Status of Women shared the following information and research in relation to supports, barriers and opportunities for women's economic advancement with Government, stakeholders and the public:</p> <ul style="list-style-type: none"> - Jurisdictional Scan on Employment Mentorship Opportunities for Immigrant Women in Canada: Submission to Provincial Government - Jurisdictional Scan of Pay Equity Legislation in Canada: Submission to Provincial Government - Provincial Income Support Program Related to Child Support Payments: Research to Provincial Government - 181 Tweets and 150 Facebook posts (@PACSWNL) on: women in leadership and politics, skilled trades/STEM, employment mentorship, entrepreneurship, immigrant women and economic advancement |
| Developed and delivered public awareness initiatives on issues | Throughout 2017-18, the Provincial Advisory Council on the Status of Women developed and/or delivered the following public awareness initiatives related to women's economic security: |

| | |
|---|---|
| <p>impacting women's economic security.</p> | <ul style="list-style-type: none"> - Delivered MNL Respectful Workplace Training (Gander) - Intergenerational Panel panelist: Women to Women: Empowering Leadership Conference - Recognized Female Municipal Candidates in 2017 Municipal Election: public awareness event - Developed Provincial Integration Services Listing for Immigrant Women pamphlet - Developed MNL Working Together for Respectful Workplace marketing material for 2017 Respectful Municipalities Campaign |
|---|---|

Issue 2: Social Security

Social security is the cornerstone to living in positive and safe communities. 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. The key social security elements that the Advisory Council focused on were: justice services; violence prevention; healthy relationships, youth development; social media and healthcare.

| | |
|---|---|
| <p>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.</p> | |
| <p>Measure</p> | <p>Provided public awareness and advice to the Provincial Government on issues impacting women's social security.</p> |
| <p>Indicators</p> | <ul style="list-style-type: none"> • 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 1: | By March 31, 2018, the Advisory Council will have engaged with individuals and organizations on advancing the social well-being of women and girls. |
| Measure: | Engagement of individuals and organizations |
| Indicators: | Progress and Accomplishments |
| Discussed with individuals and organizations issues impacting women and girls social well-being | <p>Throughout 2017-18, the Provincial Advisory Council on the Status of Women regularly discussed issues impacting women and girls social well-being. Some examples include:</p> <ul style="list-style-type: none"> - Co-Chaired the Justice Minister’s Committee on Violence against Women and Girls Roundtable Discussion - Alternative Dispute Resolution Institute of Canada Conference Panelist: “Real Issues which Support/Inhibit Access to Justice” - Master of Public Health Program, Faculty of Medicine: Gender, Health and Human Rights Guest Lecturer - Grace Sparks House Remembering Her Vigil Guest speaker - Participated in the Hub and Centre of Responsibility RNC Strategic Meeting regarding high risk women with complex needs - Participant of the Public Health Legislative Review, Newfoundland and Labrador Government |
| Shared information and research on issues impacting women and girls social well-being | <p>Throughout 2017-18, the Provincial Advisory Council on the Status of Women shared information and research on issues impacting women and girls social well-being, including, but not limited to, the following topics:</p> <ul style="list-style-type: none"> - Elected Official Code of Conduct: Research to Provincial Government - Expansion of the Sexual Assault Nurse Examiner (SANE) Program - Mifegymiso Feasibility in Newfoundland and Labrador: Research to Provincial Government - Municipal Legislation Review of Harassment and Discrimination Policy and Protocols: Submission to Provincial Government - Recommendation of Provincial Taxi Industry Regulation: Research to Provincial Government - Revision and Update of the Schools Act 1997 Research to Provincial Government and NLESD - Third Party Reporting Research shared with RNC, PLIAN, NLSACPC, and RCMP |

| | |
|---|---|
| | <ul style="list-style-type: none"> - Respectful Workplaces in Municipal Councils: Media Statement - 270 Tweets and 225 Facebook posts (@PACSWNL) on: ending violence against women/sexual exploitation of youth, restorative justice/female offenders in justice system, mental health, respectful workplaces, safety/security in schools, transportation systems, workplaces |
| Developed and delivered awareness initiatives related to issues impacting women and girls social well-being | <p>Throughout 2017-18, the Provincial Advisory Council on the Status of Women developed and/or delivered the following public awareness initiatives related to women and girls social well-being:</p> <ul style="list-style-type: none"> - Organized Restorative Justice Week 2017 Provincial Proclamation - Organized 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 |

6 Achieving Objectives for 2018-19

| | |
|----------------|--|
| 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. |
| Objective 2: | By March 31, 2019, the Advisory Council will have supported the advancement of women's economic security. |
| Measure: | Support the advancement of women's economic security. |
| Indicators | <ul style="list-style-type: none"> • Shared information and research with respect to economic security through engagement platforms • Discussed with stakeholders and partners issues impacting women's economic security and possible solutions • Provided briefings to various government departments on a variety of aspects of economic security for women of the province. |

| | |
|----------------|--|
| Goal 1: | By March 31, 2020, the Advisory Council will have publicly highlighted issues related to the social security of women and provided advice to the Government of Newfoundland and Labrador on advancing the social security of women. |
| Objective 2: | By March 31, 2019, the Advisory Council will have supported the advancement of women’s economic security. |
| Measure: | Support the advancement of women and girls social well-being. |
| Indicators | <ul style="list-style-type: none"> • Shared information and research with respect to economic security through engagement platforms • Discussed with stakeholders and partners issues impacting women’s social security and possible solutions • Provided briefings to various government departments on a variety of aspects of social security of women of the province |

7 Opportunities and Challenges Ahead

An ongoing challenge for the Advisory Council, and one which will continue in the next fiscal year, is the limitation in conducting outreach with women from across the Province. This is particularly true in terms of the Council’s ability to hear concerns from women in rural areas of the province.

In the 2018-19 fiscal year, the Advisory Council will continue to conduct select Council meetings via a two hour teleconference as opposed to two day in-person meetings. While this does present limitations in that council member engagement is more limited due to time constraints, it is a low-cost option. In practice, the face-to-face meetings afford the Council members opportunity to meet with Ministers, senior government officials and community partners to discuss issues and take part in working sessions, where ideas for further Advisory Council initiatives can be developed.

The Advisory Council remains committed to reaching its objectives for the 2018-19 fiscal year and to undertaking initiatives to advance the economic security and the social well-being of women and girls in Newfoundland and Labrador. The Advisory Council will continue to partner with community organizations and/or other government entities to develop initiatives to advance the social and economic status of women. The focus will continue to be on systemic changes that can lead to real difference, be it education, justice, immigration or any of the myriad of issues that impact the status of women. The 2018-19 focus will be on collaboration, recognizing that it is an excellent way to ensure all relevant points of view are included in the planning and implementation of initiatives. Collaboration also ensures that rather than duplication of efforts, there is building on each other’s strengths.

8 Audited Financial Statements



**AUDITOR
GENERAL**
of Newfoundland and Labrador

June 28, 2018

Ref: DP03-F0918

Ms. Linda Ross
President/CEO
Provincial Advisory Council on the Status
of Women - Newfoundland and Labrador
Suite 103, 15 Hallett Crescent
St. John's, Newfoundland and Labrador
A1B 3X2

Dear Ms. Ross: *Linda*

I enclose six copies of the audited financial statements of the Provincial Advisory Council on the Status of Women - Newfoundland and Labrador for the year ended March 31, 2018. After signing, please return the unbound copy to me.

The Comptroller General, Department of Finance, has indicated that a signed copy of the audited financial statements should also be forwarded to that Office.

Yours truly,

Julia Mullahey

JULIA MULLALEY, CPA, CA
Auditor General

Enclosure

c.c. Honourable Siobhan Coady
Minister Responsible for the Status of Women

Ms. Ann Marie Miller, CPA, CMA
Comptroller General

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

FINANCIAL STATEMENTS

MARCH 31, 2018

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.

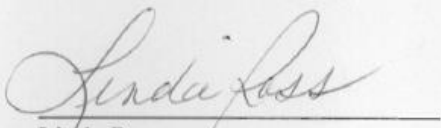
Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that transactions are properly authorized, assets are safeguarded and liabilities are recognized.

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.



Linda Ross
President/CEO



**AUDITOR
GENERAL**
of 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

Report on the Financial Statements

I have audited the accompanying financial statements of the Provincial Advisory Council on the Status of Women - Newfoundland and Labrador which comprise the statement of financial position as at March 31, 2018, the statements of operations, change in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

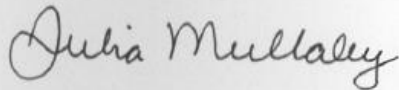
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Independent Auditor's Report (cont.)

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Provincial Advisory Council on the Status of Women - Newfoundland and Labrador as at March 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.



JULIA MULLALEY, CPA, CA
Auditor General

June 28, 2018
St. John's, Newfoundland and Labrador

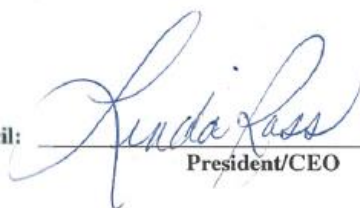
**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
STATEMENT OF FINANCIAL POSITION
For the Year Ended March 31**

| | 2018 | 2017 |
|---|-------------------|-------------------|
| FINANCIAL ASSETS | | |
| Cash | \$ 198,498 | \$ 194,382 |
| Accounts receivable (Note 4) | 11,089 | 7,090 |
| | 209,587 | 201,472 |
| LIABILITIES | | |
| Accounts payable and accrued liabilities (Note 5) | 24,642 | 26,395 |
| | 24,642 | 26,395 |
| Net financial assets | 184,945 | 175,077 |
| NON-FINANCIAL ASSETS | | |
| Tangible capital assets (Note 6) | 2,179 | 2,693 |
| Prepaid expenses (Note 7) | 7,784 | 7,557 |
| | 9,963 | 10,250 |
| Accumulated surplus | \$ 194,908 | \$ 185,327 |

Subsequent event (Note 14)

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

Signed on behalf of the Council:


President/CEO


Member

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

| | 2018 Budget | 2018 Actual | 2017 Actual |
|---|-------------------|-------------------|-------------------|
| (Note 10) | | | |
| REVENUES | | | |
| Province of Newfoundland and Labrador | \$ 418,000 | \$ 421,500 | \$ 418,000 |
| Interest | - | 3,291 | 3,309 |
| Other | - | 1,862 | - |
| | <u>418,000</u> | <u>426,653</u> | <u>421,309</u> |
| EXPENSES (Note 9) | | | |
| Administration | 384,470 | 387,115 | 378,778 |
| Advisement of Government | 28,965 | 15,055 | 18,228 |
| Ovations | - | - | 195 |
| Public Awareness and Engagement | 4,565 | 14,902 | 8,564 |
| | <u>418,000</u> | <u>417,072</u> | <u>405,765</u> |
| Annual surplus | - | 9,581 | 15,544 |
| Accumulated surplus, beginning of year | 185,327 | 185,327 | 169,783 |
| Accumulated surplus, end of year | <u>\$ 185,327</u> | <u>\$ 194,908</u> | <u>\$ 185,327</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**

| | 2018 Budget | 2018 Actual | 2017 Actual |
|--|----------------|----------------|----------------|
| (Note 10) | | | |
| Annual surplus | \$ - | \$ 9,581 | \$ 15,544 |
| Tangible capital assets | | | |
| Acquisition of tangible capital assets | - | (2,398) | (1,735) |
| Amortization of tangible capital assets | - | 2,912 | 3,157 |
| | - | 514 | 1,422 |
| Prepaid expenses | | | |
| Acquisition of prepaid expense | - | (7,784) | (7,557) |
| Use of prepaid expense | - | 7,557 | 6,898 |
| | - | (227) | (659) |
| Increase in net financial assets | - | 9,868 | 16,307 |
| Net financial assets, beginning of year | 175,077 | 175,077 | 158,770 |
| Net financial assets, end of year | \$ 175,077 | \$ 184,945 | \$ 175,077 |

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

2018

2017

Operating transactions

| | | |
|--|-------------------|-------------------|
| Annual surplus | \$ 9,581 | \$ 15,544 |
| Adjustment for non-cash items | | |
| Amortization of tangible capital assets | 2,912 | 3,157 |
| | 12,493 | 18,701 |
| Change in non-cash working capital | | |
| Accounts receivable | (3,999) | (1,534) |
| Accounts payable and accrued liabilities | (1,753) | 1,342 |
| Prepaid expenses | (227) | (659) |
| Cash provided from operating transactions | 6,514 | 17,850 |
| Capital transactions | | |
| Cash used to acquire tangible capital assets | (2,398) | (1,735) |
| Cash applied to capital transactions | (2,398) | (1,735) |
| Increase in cash | 4,116 | 16,115 |
| Cash, beginning of year | 194,382 | 178,267 |
| Cash, end of year | \$ 198,498 | \$ 194,382 |

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, 2018

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.

PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2018

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, 1991*. 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.

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.

PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2018

2. Summary of significant accounting policies (cont.)

(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. Changes in accounting policies

(a) New accounting standards

On April 1, 2017, the Council adopted the following five new CPSAS Handbook Sections:

PS 2200 Related Party Disclosures – a new standard defining related parties and establishing disclosure requirements for related party transactions.

PS 3210 Assets – a new standard providing guidance for applying the definition of assets and establishing general disclosure requirements for assets but does not provide guidance for the recognition and disclosure of specific types of assets.

PS 3320 Contingent Assets – a new standard defining and establishing disclosure requirements for contingent assets but does not include disclosure standards for specific types of contingent assets.

PS 3380 Contractual Rights – a new standard defining and establishing disclosure requirements for contractual rights but does not include disclosure standards for specific types of contractual rights.

PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2018

3. Changes in accounting policies (cont.)

(a) New accounting standards (cont.)

PS 3420 Inter-entity Transactions – a new standard on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.

These accounting changes had no significant impact on the financial statements.

(b) Accounting pronouncement

The PSAB has issued *PS 3430 Restructuring Transactions* which is effective April 1, 2018. This is a new standard on how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities. The standard has not been applied in these financial statements.

The Council plans to adopt this standard by the effective date and is currently analyzing the impact the standard will have on the financial statements.

4. Accounts receivable

| | <u>2018</u> | <u>2017</u> |
|---------------------------------|------------------|-----------------|
| Harmonized sales tax receivable | \$ 10,739 | \$ 7,090 |
| Accounts receivable | 350 | - |
| | <u>\$ 11,089</u> | <u>\$ 7,090</u> |

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

5. Accounts payable and accrued liabilities

| | <u>2018</u> | <u>2017</u> |
|--------------------------------------|------------------|------------------|
| Accrued leave | \$ 15,377 | \$ 13,185 |
| Trade accounts payables and accruals | 9,249 | 13,210 |
| Other | 16 | - |
| | <u>\$ 24,642</u> | <u>\$ 26,395</u> |

PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2018

6. Tangible capital assets

| | Furniture and equipment | Computer equipment and software | Leasehold improvements | Total |
|---------------------------------------|-------------------------------|---------------------------------------|---------------------------|-----------------|
| Cost | | | | |
| Balance, March 31, 2017 | \$ 35,262 | \$ 40,676 | \$ 3,272 | \$ 79,210 |
| Additions | - | 2,398 | - | 2,398 |
| Disposals | - | - | - | - |
| Balance, March 31, 2018 | 35,262 | 43,074 | 3,272 | 81,608 |
| Accumulated amortization | | | | |
| Balance, March 31, 2017 | 35,262 | 38,123 | 3,132 | 76,517 |
| Amortization expense | - | 2,772 | 140 | 2,912 |
| Disposals | - | - | - | - |
| Balance, March 31, 2018 | 35,262 | 40,895 | 3,272 | 79,429 |
| Net book value, March 31, 2018 | \$ - | \$ 2,179 | \$ - | \$ 2,179 |
| Net book value, March 31, 2017 | \$ - | \$ 2,553 | \$ 140 | \$ 2,693 |

7. Prepaid expenses

| | <u>2018</u> | <u>2017</u> |
|---|-----------------|-----------------|
| Rent | \$ 3,847 | \$ 3,846 |
| Workplace, Health, Safety and Compensation Commission | 1,229 | 1,200 |
| Professional fees | 101 | 101 |
| Insurance | 1,044 | 1,017 |
| Other | 1,563 | 1,393 |
| | \$ 7,784 | \$ 7,557 |

8. 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.

PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2018

8. Financial risk management (cont.)

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.

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.

9. Expenses by object

The following is a summary of expenses by object:

| | <u>2018</u> <u>Budget</u> | <u>2018</u> <u>Actual</u> | <u>2017</u> <u>Actual</u> |
|---|------------------------------|------------------------------|------------------------------|
| | (Note 10) | | |
| Amortization of tangible capital assets | \$ 2,125 | \$ 2,912 | \$ 3,157 |
| Grants and subsidies | 100 | 155 | 250 |
| Other | 350 | 72 | 501 |
| Professional fees | 7,290 | 10,129 | 6,893 |
| Rent | 47,520 | 46,157 | 45,979 |
| Salaries and benefits | 323,230 | 321,787 | 311,176 |
| Supplies and services | 20,685 | 29,118 | 21,897 |
| Travel | 16,700 | 6,742 | 15,912 |
| | <u>\$ 418,000</u> | <u>\$ 417,072</u> | <u>\$ 405,765</u> |

PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2018

10. 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.

11. Employee future benefits

The Council and its employees contribute to the Public Service Pension Plan in accordance with the *Public Service Pensions Act, 1991* (the *Act*). The plan is administered by Provident¹⁰, including payment of pension benefits to employees to whom the *Act* applies.

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% (2017 - 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, 2018 was \$26,537 (2017 - \$26,020).

12. Related party transactions

The Council receives grants from the Province of Newfoundland and Labrador. Operating grants received during the year totaled \$418,000 (2017 - \$418,000). The Province also provided a one-time project funding grant in the amount of \$3,500. Total grants received for 2018 totaled \$421,500 (2017 - \$418,000).

13. 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.

14. Subsequent event

Subsequent to year end, Government enacted the *Salary Restraint and Extinguishment of Severance Pay Act*. As a result, employees of the Council are entitled to severance pay of \$29,088 as of May 31, 2018 which represents a liability to the Council. Severance pay is calculated based on years of service and current salary levels. Employees are entitled to one week of salary for each complete year of service as at May 31, 2018, to a maximum of 20 weeks. Employees will not accrue severance after May 31, 2018. Employees have the option of receiving their severance entitlement prior to March 31, 2019 or they may defer receiving their entitlement to a later date.