

2018-19

Annual Report

WOMEN

PROVINCIAL ADVISORY COUNCIL
ON THE STATUS OF
NEWFOUNDLAND & LABRADOR

Provincial Advisory Council
on the Status of Women NL

15 Hallett Crescent, Suite 103
St. John's, NL A1B 4C4
Phone: 709-753-7270
Toll Free: 877-753-7270
Email: info@pacsw.ca
Twitter: @PACSWNL
Facebook: @PACSWNL
www.pacsw.ca



July 12, 2019

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

Dear Minister Haley:

On behalf of the members of the Provincial Advisory Council on the Status of Women, it is my pleasure to submit our 2018-19 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,

Paula Sheppard
President/CEO

PS

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2 President/CEO's Message

I am pleased to present the 2018-19 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 2018-19 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 creating healthy and safe communities constituted three significant areas of focus. The work of the Advisory Council to advance restorative justice in both the education and justice systems has been successfully demonstrated with a number of initiatives underway.

As we move forward in 2019-20, the Advisory Council will build on the work of the past year. 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
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 eleven-member Advisory Council (see section 3.2) follows 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. The members are eligible for re-appointment. A new Council was appointed in September 2019 to serve until September 2021. The Advisory Council is an arms-length legislated body which reports to the Minister Responsible for the Status of Women.

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 Mandate

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

3.2 2018-19 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

3.3 Staff

The Advisory Council has four staff members:

- President/CEO
- Financial and Office Services Manager
- 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, 2019, 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 the 'About Us' section.

3.8 Budget

In April 2018, the Advisory Council was allocated \$418,000. Salaries, rent and council meetings continue to account for the largest expenditure of the core operating budget.

4 Highlights and Partnerships

During the 2018-2019 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

A clear highlight of the fiscal year was in the administration and operation of the Advisory Council. On September 13, 2018 seven new council members were announced for a new three-year term with two members returning on a three-year reappointment. Additionally, the selection of a new President/CEO was announced on November 26, 2018 making this the eighth council member appointment for a three-year term. The new Council met for the first time in November 2018, and again in March 2019.

The Advisory Council continued to work on violence prevention issues including situations of sexual violence in our province during 2018-2019. In tandem with the rest of Canada, sexual assault crimes in Newfoundland and Labrador are largely under-reported. Research suggests that survivors/victims of sexual assault often do not report crimes to police for reasons including: feelings of embarrassment and humiliation, fear of retaliation from their offender, fear they will not be believed, and fear of secondary wounding. This can be a significant barrier to any further disclosures, seeking support or reporting. As part of the Third Party Reporting Protocol Working Group, The Advisory Council has partnered with the Newfoundland and Labrador Sexual Assault Crisis and Prevention Centre (NLSACPC), Royal Newfoundland Constabulary (RNC), Royal Canadian Mounted Police (RCMP), Eastern Health Sexual Assault Nurse Examiner (SANE) Program, Newfoundland and Labrador Department of Justice and Public Safety, Public Legal Information Association of Newfoundland and Labrador (PLIAN), and the Office of the Information and Privacy Commissioner Newfoundland and Labrador to develop and implement a pilot program for Anonymous Third Party Reporting Program in Newfoundland and Labrador. This pilot project will give sexual assault survivors who would not otherwise report to the police an additional avenue to report a crime through a third party community organization. The aim is to give an alternative choice to report the incident, and to access the specialized support they require which may later lead to a formal police report.

Continuing to advance restorative justice in our province and in recognition of Justice Canada's Victims and Survivors of Crime Week 2018, the Advisory Council organized a seminar titled "Implementing Restorative Justice in the NL Criminal Justice System". With 92 registrants, the primary goal for this public seminar was to raise awareness of how restorative justice can be a viable option for implementation in our provincial justice system and how it can play a critical role in supporting and meeting the needs of victims seeking justice.

For International Women's Day (IWD) 2018, the Advisory Council organized a "Girls in Sport Workshop". This theme was in keeping with the international focus to #PressforProgress by working together to advance gender parity for women's sport and place more value on women's sporting contributions and participation. The event was aimed at young girls ages 12-18. Topics included: self-care and body image, creating body positive spaces for girls, gender discrimination in sport, media representation of women in sport, and barriers to advancement for female athletes.

In the 2018-19 reporting year, we respectfully asked the Federal Government to demonstrate its commitment to ending violence against all persons by supporting improvements to Bill C-71 including: strengthening the licensing screening criteria to reduce the chances gun owners are a threat to themselves or others, amend requirements for gun sellers by restoring provisions introduced in 1977 that allow police easy access to records to trace firearms, and eliminate loopholes by restricting transportation of restricted and prohibited weapons (handguns and assault weapons) between specified locations. We know the role gun violence plays in intimate partner violence and domestic violence yet gun control is not only a woman's issue, it is a societal issue. From the horror of Ecole Polytechnique December 6, 1989 to the shooting rampage at a Quebec City mosque on January 29, 2017 Canadians everywhere are shaken by the senseless tragedies that happen in our nation as well as abroad.

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 Advanced Education, Skills and Labour
- Department of Children, Seniors and Social Development
- Department of Education and Early Childhood Development
- Department of Health and Community Services
- Department of Justice and Public Safety
- Department of Municipal Affairs and Environment
- Human Rights Commission
- Newfoundland and Labrador English School District
- Newfoundland and Labrador Housing Corporation
- Memorial University of Newfoundland

- Gender and Politics Lab
 - Harris Centre
- Office of the Child Youth Advocate
- Public Service Commission
- Royal Newfoundland Constabulary (RNC)
- 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)
- 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)
- Sexual Assault Nurse Examiner Program, Eastern Health (SANE)
- Status of Women Councils
- Stella's Circle
- Thrive-Community Youth Network (Thrive CYN)
 - Blue Door Program
 - Coalition Against Sexual Exploitation of Youth (CASEY)
- Relationships First – Restorative Justice in Education Consortium NL
- The Refugee and Immigrant Advisory Council (RIAC)
- Violence Prevention Newfoundland and Labrador (VPNL)
- YWCA St. John's

National Organizations and Other Entities:

- Coalition of Provincial and Territorial Advisory Councils on the Status of Women (CPTACSW)
- 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, 2018 to March 31, 2019:

- 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 one's 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 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.
Indicator:	Progress and accomplishments
Shared information and research with respect to economic security through engagement platforms	<p>Throughout 2018-19, the Advisory Council shared the following information and research in relation to women's economic security with stakeholders and the public:</p> <p>@PACSWNL Twitter and Facebook accounts disseminated 52 tweets and 41 posts on the following:</p> <ul style="list-style-type: none"> - Pay equity for women in sport - Current 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 - Current outlook on economic advancement for new immigrant women in NL - Highlighting women in science and engineering in NL - Information on entrepreneurship for women in NL
Discussed with stakeholders and partners issues impacting women's economic security and possible solutions	<p>Throughout 2018-19, the Advisory Council attended the following stakeholder and partner events to discuss issues impacting women's economic security and possible solutions:</p> <ul style="list-style-type: none"> - Municipalities Newfoundland and Labrador (MNL) Conference Presenter - Women in Leadership Roundtable and Focus Group Discussion hosted by The Minister Responsible for the Status of Women - Association of New Canadians (ANC) Corporate Diversity Session- Breaking the Glass Ceiling - Memorial University Gender and Politics Lab: Gender, Media and Politics Seminar - The Kathryn Brown Creative Sewing Atelier Open House hosted by RIAC - Husky Energy Diversity and Inclusion Strategy Forum - Women in Leadership Conference hosted by The Office for the Status of Women

	<ul style="list-style-type: none"> - 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 - Memorial University Gender and Politics Lab: Gauging Women's Presence in Municipal Politics: Newfoundland and Labrador Panel Speaker - Minister's Roundtable on Immigration with Office of Immigration and Multiculturalism
Provided briefings to various government departments on a variety of aspects of economic security for women of the province	<p>Throughout 2018-19, the Advisory Council provided the following information and research in relation to women's economic security to various Government departments:</p> <ul style="list-style-type: none"> - Briefing Note to Office of the Premier: Women on Agencies, Boards, and Commissions (ABC's) - Briefing Note and Jurisdictional Scan to Office for the Status of Women: Pay Equity Legislation in Canada - Briefing Note to Department of Justice and Public Safety: Newfoundland and Labrador Income Support Model and Child Support Payment Clawback

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.

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	<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 2:	By March 31, 2019, the Advisory Council will have supported the advancement of women and girls social well-being.
Measure:	Support the advancement of women and girls social well-being.
Indicators:	Progress and Accomplishments
Shared information and research with respect to social security through engagement platforms	<p>Throughout 2018-19, the Advisory Council shared the following information and research in relation to women and girls social well-being with stakeholders and the public:</p> <p>@PACSWNL Twitter and Facebook account disseminated 84 tweets and 60 posts on the following:</p> <ul style="list-style-type: none"> - Implementing Restorative Justice in NL - Income support and child support payment clawbacks 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
Discussed with stakeholders and partners issues impacting women's social security and possible solutions	<p>Throughout 2018-19, the Advisory Council attended the following stakeholder and partner events to discuss issues impacting women and girls social security and possible solutions:</p> <ul style="list-style-type: none"> - Justice Minister's Committee on Violence against Women and Girls second roundtable discussion - RCMP Strategic Planning Session - Consultation on Labour Standards Division Domestic Violence Legislation - RNC Strategic Corporate Plan Launch

	<ul style="list-style-type: none"> - Mental Health Accommodations for Eastern Health Consultation - Relationships First Restorative Justice in Education Consortium NL Panel Session: Envisioning Violence Free Communities - Memorial University Harris Centre Strategic Action Plan Consultation - Multicultural Women's Organization of NL International Development Week "Inclusion & Diversity" Session - From Babies to Bankruptcy: Panel Discussion on Quality, Affordable Childcare Policy in NL hosted by Parents for Affordable Childcare in NL - Adult Corrections Programming Announcement on Alternative Measures Guest Speaker - The Department of Children, Seniors and Social Development Disability Action Plan Launch - Newfoundland and Labrador Coalition Against Human Trafficking Inc. monthly roundtable discussions
<p>Provided briefings to various government departments on a variety of aspects of social security of women of the province</p>	<p>Throughout 2018-19, the Advisory Council provided the following information and research in relation to women's social security to various Government departments:</p> <ul style="list-style-type: none"> - Briefing Note to Department of Justice and Public Safety: Domestic Violence Disclosure Scheme (Clare's Law) - Letter to Department of Justice and Public Safety: Female Offender Strategy for NL Correctional Centre for Women - Briefing Note and Letter to Department of Health and Community Services: Expansion of the Sexual Assault Nurse Examiner (SANE) Program - Briefing Note and Jurisdictional Scan to Office for the Status of Women: Taxi Legislation in Canada - Letter to Service NL: Occupational Health and Safety Regulations regarding Workplace Harassment

6 Achieving Objectives for 2019-20

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 3:	By March 31, 2020, the Advisory Council will have undertaken initiatives to advance women's economic security.
Measure:	Undertake initiatives to advance women's economic security.
Indicators	<ul style="list-style-type: none"> • Provided advice and recommendations to the provincial government on aspects of economic security for women in the province • Based on discussions with stakeholders and partners, developed and implemented projects to bring attention to advancing the economic security of women; • Shared research with respect to women's economic security publicly through traditional and non-traditional media.

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 3:	By March 31, 2020, the Advisory Council will have undertaken initiatives to advance women and girls social well-being.
Measure:	Undertake initiatives to advance women and girls social well-being.
Indicators	<ul style="list-style-type: none"> • Provided advice and recommendations to the provincial government on aspects of social well-being for women and girls in the province • Based on discussions with stakeholders and partners, developed and implemented projects to bring attention to advancing the social well-being of women and girls; • Shared research with respect to social well-being of women and girls publicly through traditional and non-traditional media.

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 2019-20 fiscal year, the Advisory Council has agreed to conduct the required four council meeting a year in-person as opposed to two hour teleconference meetings that were piloted in 2018-2019. Although a low cost option, teleconference meetings present time constraint limitations impacting council member's ability to effectively engage in developing policy areas for recommendation to government. Equally as important, 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 2019-20 fiscal year 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 other government entities recognizing that it is an excellent way to ensure all relevant points of view are included to advance the status of women in our province. The focus will continue to be on systemic changes that can lead to real difference.

8 Audited Financial Statements



**AUDITOR
GENERAL**
of Newfoundland and Labrador

July 19, 2019

Ref: DP03-F0919

Ms. Paula Sheppard
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. Sheppard:

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, 2019. 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 MULLALEY, CPA, CA
Auditor General

Enclosure

c.c. Honourable Carol Anne Haley
Minister Responsible for the Status of Women

Ms. Michelle Jewer, CPA, CA
Comptroller General

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

FINANCIAL STATEMENTS

MARCH 31, 2019

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.

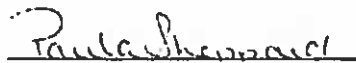
Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that transactions are properly authorized, assets are safeguarded and liabilities are recognized.

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



**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

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, 2019, 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, 2019, and the results of its operations, changes in its net financial assets 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.

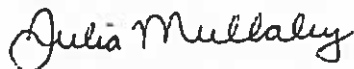
As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- 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.
- 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.

Independent Auditor's Report (cont.)

- 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.



JULIA MULLALEY, CPA, CA
Auditor General

July 19, 2019
St. John's, Newfoundland and Labrador

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

	2019	2018
FINANCIAL ASSETS		
Cash	\$ 201,189	\$ 198,498
Accounts receivable (Note 4)	5,894	11,089
	207,083	209,587
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	22,270	24,642
	22,270	24,642
Net financial assets	184,813	184,945
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 6)	801	2,179
Prepaid expenses (Note 7)	6,842	7,784
	7,643	9,963
Accumulated surplus	\$ 192,456	\$ 194,908

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

Signed on behalf of the Council:


President/CEO


Member

Office of the Auditor General

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

	2019 Budget	2019 Actual	2018 Actual
(Note 10)			
REVENUES			
Province of Newfoundland and Labrador	\$ 418,000	\$ 418,000	\$ 421,500
Government of Canada	-	7,000	-
Interest	-	3,348	3,291
Other	-	-	1,862
	<u>418,000</u>	<u>428,348</u>	<u>426,653</u>
EXPENSES (Note 9)			
Administration	384,470	399,770	387,115
Advise ment of Government	28,965	19,709	15,055
Public Awareness and Engagement	4,565	11,321	14,902
	<u>418,000</u>	<u>430,800</u>	<u>417,072</u>
Annual (deficit) surplus	-	(2,452)	9,581
Accumulated surplus, beginning of year	194,908	194,908	185,327
Accumulated surplus, end of year	<u>\$ 194,908</u>	<u>\$ 192,456</u>	<u>\$ 194,908</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**

	2019 Budget	2019 Actual	2018 Actual
(Note 10)			
Annual (deficit) surplus	\$ -	\$ (2,452)	\$ 9,581
Tangible capital assets			
Acquisition of tangible capital assets	-	-	(2,398)
Amortization of tangible capital assets	2,125	1,378	2,912
	2,125	1,378	514
Prepaid expenses			
Acquisition of prepaid expense	-	(6,842)	(7,784)
Use of prepaid expense	-	7,784	7,557
	-	942	(227)
(Decrease) Increase in net financial assets	2,125	(132)	9,868
Net financial assets, beginning of year	184,945	184,945	175,077
Net financial assets, end of year	\$ 187,070	\$ 184,813	\$ 184,945

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**

	2019	2018
Operating transactions		
Annual (deficit) surplus	\$ (2,452)	\$ 9,581
Adjustment for non-cash items		
Amortization of tangible capital assets	1,378	2,912
	(1,074)	12,493
Change in non-cash working capital		
Accounts receivable	5,195	(3,999)
Accounts payable and accrued liabilities	(2,372)	(1,753)
Prepaid expenses	942	(227)
Cash provided from operating transactions	2,691	6,514
Capital transactions		
Cash used to acquire tangible capital assets	-	(2,398)
Cash applied to capital transactions	-	(2,398)
Increase in cash	2,691	4,116
Cash, beginning of year	198,498	194,382
Cash, end of year	\$ 201,189	\$ 198,498

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, 2019**

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, 2019**

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 and the Government of Canada. 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, 2019**

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. Change in accounting policy

On April 1, 2018, the Council adopted *PS 3430 Restructuring Transactions*. This is a new standard on how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities. This accounting change had no impact on the financial statements.

4. Accounts receivable

	<u>2019</u>	<u>2018</u>
Harmonized sales tax receivable	\$ 5,894	\$ 10,739
Accounts receivable	-	350
	<u>\$ 5,894</u>	<u>\$ 11,089</u>

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, 2019**

5. Accounts payable and accrued liabilities

	<u>2019</u>	<u>2018</u>
Accrued leave	\$ 11,846	\$ 15,377
Trade accounts payables and accruals	10,365	9,249
Other	59	16
	<u>\$ 22,270</u>	<u>\$ 24,642</u>

6. Tangible capital assets

	<u>Furniture and equipment</u>	<u>Computer hardware and software</u>	<u>Leasehold improvements</u>	<u>Total</u>
Cost				
Balance, March 31, 2018	\$ 35,262	\$ 43,074	\$ 3,272	\$ 81,608
Additions	-	-	-	-
Disposals	-	-	-	-
Balance, March 31, 2019	35,262	43,074	3,272	81,608
Accumulated amortization				
Balance, March 31, 2018	35,262	40,895	3,272	79,429
Amortization expense	-	1,378	-	1,378
Disposals	-	-	-	-
Balance, March 31, 2019	35,262	42,273	3,272	80,807
Net book value, March 31, 2019	\$ -	\$ 801	\$ -	\$ 801
Net book value, March 31, 2018	\$ -	\$ 2,179	\$ -	\$ 2,179

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**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2019**

7. Prepaid expenses

	<u>2019</u>	<u>2018</u>
Rent	\$ 3,847	\$ 3,847
Workplace, Health, Safety and Compensation Commission	-	1,229
Professional fees	101	101
Insurance	1,215	1,044
Other	1,679	1,563
	<u>\$ 6,842</u>	<u>\$ 7,784</u>

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.

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.

**PROVINCIAL ADVISORY COUNCIL ON THE STATUS OF WOMEN
- NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
March 31, 2019**

9. Expenses by object

The following is a summary of expenses by object:

	2019 <u>Budget</u> (Note 10)	2019 <u>Actual</u>	2018 <u>Actual</u>
Amortization of tangible capital assets	\$ 2,125	\$ 1,378	\$ 2,912
Grants and subsidies	100	987	155
Other	350	330	72
Professional fees	7,290	10,906	10,129
Rent	47,520	46,160	46,157
Salaries and benefits	323,230	330,331	321,787
Supplies and services	20,685	25,379	29,118
Travel	16,700	15,329	6,742
	\$ 418,000	\$ 430,800	\$ 417,072

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% (2018 - 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, 2019 was \$24,997 (2018 - \$26,537).

12. Related party transactions

The Council receives grants from the Province of Newfoundland and Labrador. Operating grants received during the year totaled \$418,000 (2018 - \$421,500).

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.