



ANNUAL REPORT  
College of Midwives of Manitoba (CMM)  
2019—2020



The College of Midwives of Manitoba wishes to acknowledge the funding provided by the Government of Manitoba. This financial support is essential in enabling the College to fulfill its responsibilities while it continues to develop and grow as a regulatory body.

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Credit: Stephanie Abgrall

# Overview

## of the College of Midwives of Manitoba (CMM)

### Mission

The purpose of the College of Midwives of Manitoba is to protect the safety of the public in the provision of midwifery services in Manitoba; to support midwives in the provision of safe and effective midwifery services in Manitoba; and to develop and enforce the standards of midwifery care.

## Commitment to Equity

The College is committed to the goal of equity in the practice of midwifery which includes providing service to women who historically have been under-represented or under-served by the health care system and recruiting midwives with diverse backgrounds, experience and knowledge. Such recruits may drawn from groups including immigrants and newcomers to the province, visible minorities, Indigenous persons, persons with disabilities, and persons who live in rural or remote communities.

## Governing Council of the College

Gina Mount, RM - *Elected Council Member/Chairperson*

Darlene Birch, RM (NON-PRAC.) - *Appointed Kagike Danikobidan Representative*

Joan Keenan, RM - *Elected Council Member*

Alison Beyer - *Appointed Public Representative*

Lorie Peters - *Appointed Public Representative*

Sandra Howard, RM - *Elected Council Member*

Jenna Mennie Clarke, RM (NON-PRAC.) - *Elected Council Member*

Janice Erickson, RM (NON-PRAC.) - *Registrar, ex officio*

## College Staff

Janice Erickson, BA, RM (NON-PRAC.) - *Registrar*

Patty Eadie, BA, BSW - *Executive Director*

Lynda Highway - *Administrative Officer*

Charlotte Onski - *Bookkeeper*

# Chairperson and Registrar’s Report

Chairperson: Gina Mount, RM  
 Registrar: Janice Erickson, RM (NON-PRAC.)

It is our pleasure to provide the annual Chairperson & Registrar’s Report for the College of Midwives of Manitoba for the 2019-2020 fiscal year.

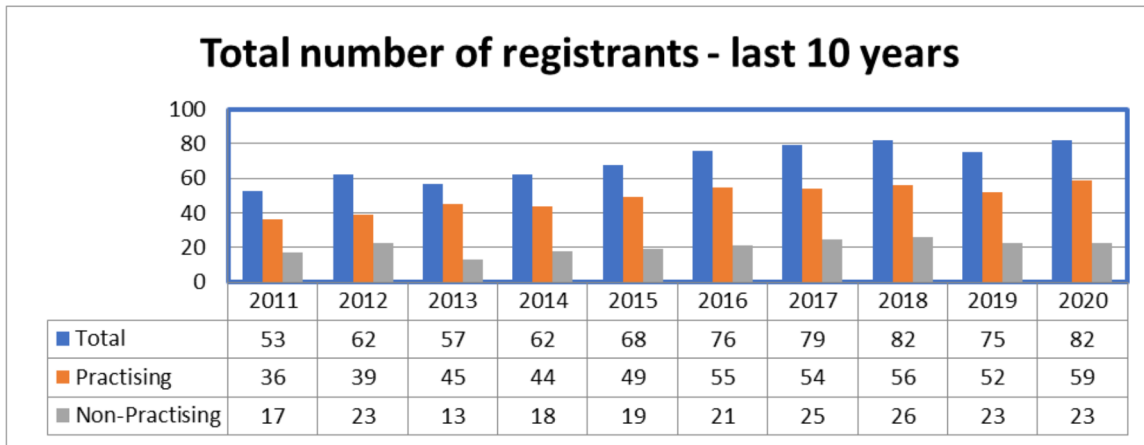
## Membership Statistics

As a self-governing profession, we depend on the participation of members to ensure the CMM upholds the responsibilities of midwifery legislation in the interest of public safety. The continued growth of the profession is required to ensure we continue to meet these ever-growing

demands. This year, due to the registration of new midwives from the McMaster/University of Manitoba program the CMM saw an increase in members that brought us back to our 2018 levels.

On March 31<sup>st</sup>, 2020 the CMM had 82 members (59 practising and 23 non-practising) which represents a net increase of seven practising midwives.

On March 31<sup>st</sup>, 2020 the CMM also had three student members, which is a significant decrease due to the graduation of 12 student members in 2019. This downward trend in student members points to the risk of decreasing membership in the future. The average attrition rate over the last five years is approximately 3.5 midwives per year.



## Strategic Objectives

The CMM Council continued to work towards the objectives identified in its strategic plan. Activities were undertaken within all four of the main areas of focus.

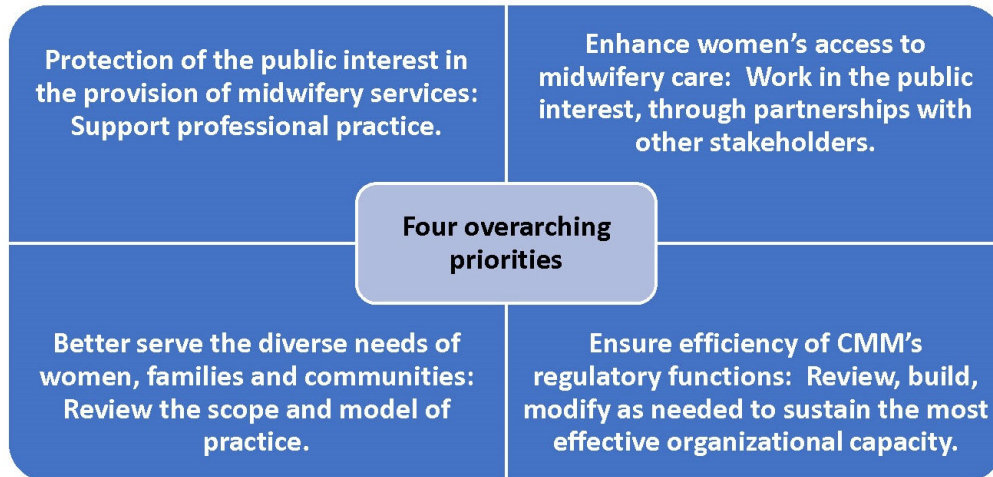
These themes represent four distinct areas of regulation and include supporting professional

practice, enhancing access to midwifery care, better serving the diverse needs of women and families and focus on increasing the organization’s effectiveness.

## Supporting Professional Practice

The CMM introduced a revised Quality Assurance Program in 2018 and the QA Committee, through steady effort this year, was





able to finalize the tools and assessment benchmarks required for sound audits. The Committee is committed to ensuring the process is as fair and transparent as possible while still fulfilling its primary mandate of protecting the public through meaningful evaluation of a midwife's practice. The Committee was set to select the first midwives for a Random Practice Assessment (RPA) in March 2020, but regrettably the selection and implementation of the RPA process was delayed at the last minute due to the COVID-19 pandemic. The Committee now plans to implement the pilot of the process and the tools in the fall of 2020.

In February 2020, the CMM held a 'standards workday' to facilitate the review of all current CMM practice standards and guidelines. This will be an ongoing project aimed at updating outdated standards and guidelines, rescind unnecessary ones, and streamline the process for keeping these important documents up to date.

### Working in Partnership

The CMM worked cooperatively with numerous stakeholders in our mission to protect the safety

of the public in the provision of midwifery care. CMM staff and Council members met with the following organizations:

- Manitoba Health
- Canadian Midwifery Regulators Council
- Manitoba Alliance of Health Regulatory Colleges
- Regional Health Authorities
- University of Manitoba
- Office of the Manitoba Fairness Commissioner

Through these collaborative relationships the CMM is able to further inform others regarding the current and potential roles of midwives in the health care system, support good governance and regulation through engaging with and learning from other stakeholders and advocate for equitable access to midwifery care, education and registration. In addition, many of these partnerships were invaluable in informing CMM's initial response to the COVID-19 pandemic.

## Building Organizational Efficiency

CMM continues to implement additional features of its registration software – *in1touch* – this year. We successfully completed our second year of online member renewal, which took place at the beginning of the COVID-19 pandemic. In addition, earlier in the fiscal year we launched the following features:

**Searchable Register** – the public is now able to search for public registration information on current and past CMM members by name, practice location or registration number.

**Registrant’s Handbook** – the CMM *Registrants Handbook* is now available on CMM’s website. Updates are emailed to members and posted directly to the website.

**Initial application** – Applicants seeking registration with the CMM are now able to apply and submit supporting documentation online.

**Member services** – Quality Assurance reporting forms and Change of Practice Status request forms are now available on the CMM Member Portal.

CMM relies on the continued work of Council and committee members, including appointed public representatives. These committed individuals give their time and energy to support the regulation of quality midwifery care in Manitoba. We would like to take this opportunity to thank everyone for their thoughtful participation.

# Committee Reports

## Committee to Select Public Representatives

Chairperson: Nadine Sookermany, Women’s Health Clinic  
Committee Members:  
Juliette Adetudimu, RM  
Sandra Howard, RM—KD Representative  
Bibianne LaFleche—Public Representative  
Lorie Peters—Public Representative

The *Midwifery Act* mandates that public representatives - persons who are not and never have been registered under the *Midwifery Act*, and not current members of a health profession regulated by an Act of the Legislature – are selected and appointed to the College’s Governing Council and committees. Their role is to represent the best interest of the public in Council and committee decisions.

In 2019-20 the Committee to Select Public Representatives bade farewell to Trina Larsen, member appointed by the Women’s Health Clinic as specified by the *Midwifery Act*, and welcomed Nadine Sookermany as the new WHC appointee. Nadine accepted the role of Chairperson. Juliette Adetudimu, RM was newly appointed by the CMM Governing Council as specified by the *Midwifery Act*, to replace Kari Hammersley, RM.

The Committee began its work this year with the re-appointment of Lorie Peters and Bibianne LaFleche for additional terms as public members appointed to the CSPR. Lorie was also reappointed for a second term to CMM’s Governing Council. Lyn Hotchkiss was re-



appointed for a third term as a public member to the Standards Committee. Lastly, Susie Penner was re-appointed for a second term as a public member to the Education Committee. In addition, Council, as specified by the *Midwifery Act*, appointed public members Alison Beyer and Kristy Davies to the Inquiry Committee.

The Committee turned its attention in the latter part of the year to recruiting public members for the Quality Assurance and Standards Committees. Nadine’s experience and commitment to the importance of using gender-neutral language was instrumental in assisting the Committee to improve its documentation used for public member recruitment and selection so that it is more inclusive and CMM thanks her for her guidance. Appointments for the Quality Assurance and Standards Committees are anticipated in the near future.



Three generations visit the Thompson midwifery practice  
Credit: Stephanie Abgrall

## Kagike Danikobidan

*Kagike Danikobidan strives to maintain a balance of both midwifery and community member expertise, coupled with representation from northern, southern, rural, remote and urban regions of Manitoba.*

Chairperson & Elder: Darlene Birch, RM (NON-PRAC.)

Incoming Chairperson: Sandra Howard, RM

Committee Members:

Melissa Brown, RM (NON-PRAC.)

Darlene Mulholland, Community Member

Nathalie Pambrun, RM (NON-PRAC.)

Laura Wiebe, RM (formerly the Student Member - will retain the role until a new intake of midwifery students in Manitoba allows for appointment of a new Student Member)

Ingrid Wood – has accepted an invitation to become a KD Community Member, contributing a valuable voice from the Northern and remote area of Island Lake

Doris Young, Elder (alternate)

Tansi,

As spring reminds us of the continuance of creation and the goodness of life surrounding us, KD is once again aware of its responsibility within the CMM to represent the needs and perspectives of Indigenous women and families of Manitoba on issues regarding midwifery, and its mandate to advise the CMM as it works to ensure of the safety of families. It does so through KD member appointments to the CMM Governing Council and committees.

KD brings an Indigenous midwifery perspective that is centered in community knowledge, needs and values. Consideration is given to the unique educational, legal, health and social service, cultural, environmental and political forces affecting Indigenous women. Members of the committee promote respect for Indigenous cultures and traditional teachings and work to strengthen, enhance and advocate for the rights and interests of communities from a foundation of gender and reconciliation. KD advocates for the restoration of midwifery education, the provision of midwifery services, and choice of birthplace for all Indigenous communities consistent with the *United Nations Declaration*



Founding members of Kagike Danikobidan were recognized at the CMM's Annual General Meeting in June 2019.

Left to right: Darlene Birch, RM, Martha Evaluardjuk-Palmer, Thelma Mason, Sheila Sanderson, Nelliane Cromarty, Doris Young, Freda Lepine

*on the Rights of Indigenous Peoples* and Canada's Truth and Reconciliation Commission (TRC).

Members of KD are positioned to bring day-to-day knowledge of challenges that are currently affecting Indigenous communities in urban, rural, northern and remote areas who are potentially at a disproportionate risk from the spread of the COVID-19 pandemic.

The safety of childbearing women especially in rural and remote areas that are under-resourced has long been a concern of KD. The safest care is care that is close to home. Family and social supports that are crucial to the health of families and the establishment of protective bonds between parents and infants are threatened by the pervasive policies of maternal evacuation for

birthing. At this time, the additional risks of exposure to COVID-19 through travel, boarding home facilities, tertiary care hospitals, etc., reminds us that once again, an inequitable and inadequate system of healthcare delivery continues to place our most vulnerable members at unacceptable physical, emotional and mental risk.

Historically, our communities have survived devastating diseases and destruction. These memories are not far distant for many people. Guided by the values and teachings of Elders, community members continue to care for each other throughout the life cycle. Midwives are being called to reach beyond the usual responsibilities of a demanding profession to support various community members with

increased needs. In addition, midwives are reaching out to support colleagues in an effort to lift them up in their continued provision of services. KD is honoured to continue its role through these difficult times.

During the year 2019-2020 fiscal year KD members met twice. Most members also attended the CMM's Annual General Meeting in June 2019, when founding members of KD were recognized for their past dedicated years of work. A sharing circle was held for all interested members continuing the theme of healing and self-care. Thank you to those who led the circle.

Meetings this past year continued to focus on finalizing our *Terms of Reference*. The document's preamble will be further revised to include the historical background of KD, its creation and ongoing goals of recognizing the legacy of Indigenous midwives and the need to build capacity for birthing in communities.

KD's focus was also on its advisory role in the CMM Governing Council's Strategic Plan goals, and the involvement of members in midwifery related developments locally, provincially and nationally.

Members of KD hold positions on the National Aboriginal Council of Midwives (NACM), the Canadian Association of Midwives (CAM), the FNIHB-funded Manitoba Midwifery Initiative at Opaskwayak Cree Nation, the Canadian Institutes of Health Research project "Welcoming the Sacred Spirit (child)", *Zaagi'idiwin* doula training, and the University of Manitoba's Midwifery Education Program faculty. These involvements link the Indigenous midwives of Manitoba to each other, to the

families they serve, and to the larger national context.

KD was invited to participate in the Culturally Informed Choice and Consent in Indigenous Women's Health Services – Knowledge Exchange Forum held January 28 and 29, 2020 to share knowledge about the practice of coerced or forced sterilization of Indigenous women in Canada. The event was hosted by The National Collaborating Centre for Indigenous Health, with support from First Nations and Inuit Health Branch of Indigenous Services Canada. Sandra Howard, RM and Nathalie Pambrum, RM attended.

In keeping with the guidance of the TRC recommendations, CMM meetings now begin with an acknowledgement of the traditional lands and peoples where we reside and meet. CMM members can now self-declare their Indigenous status on the CMM Application for Registration and Renewal of Registration forms. This gives the CMM the ability to quantify how many members are Indigenous.

Key objectives this year also include increasing access to midwifery to improve the health of Indigenous families and communities in Manitoba, and focusing on increased education and training for Indigenous midwives.

KD awaits official announcement of the University of Manitoba Midwifery Education Program and is preparing to mobilize strategies to recruit potential Indigenous students. KD has stressed that adequate recruitment efforts and support are critical to assure the graduation of Indigenous midwives. Fifty percent of the annual intake seats are designated for Indigenous



students. KD members will continue to provide cultural and other supports, and encourage the students by mentoring and advocacy.

The University worked with NACM representatives, community representatives, and faculty to imbed culturally appropriate Indigenous content within the curriculum.

KD members humbly move forward toward our goals in the next year, relying on the strength and guidance of each other and our leaders.

Ekosani and thank you!

## Board of Assessors

Chairperson: Janet Macaulay, RM  
 Committee Members:  
 Tricia Guse, RM  
 Kari Hammersley, RM (to August 2019)  
 Abigail Larson, RM  
 Krystal Le Moullec—Public Representative  
 Cara McDonald, RM  
 Darlene Mulholland—KD Representative

The Board of Assessors reviews and makes decisions on applications for registration and has the authority to issue, revoke, refuse or apply terms, conditions and limitations to an application for registration, including requests for renewal and return to practice. The Board of Assessors registered 11 new midwives in 2019-2020.

The Board of Assessors also sets registration policy and procedure. This year in response to the COVID-19 pandemic the Board of Assessors approved the *Policy for Emergency Registration* to enable emergency registration for qualified applicants.

In addition to those responsibilities the Board of Assessors also reviewed, approved and monitored applications as per the CMM *Alternate Practice Arrangement Policy*. This year

the Board of Assessors received evaluation reports on one existing APA and reviewed and approved another application. Currently there are two APAs functioning in Manitoba.

The Board of Assessors also monitored completion of the Midwifery Regulation Amendment Education Modules and required examination. Almost all midwives were able to complete these exams prior to the March 31, 2020 deadline, however a very small number of midwives were provided with extensions due to circumstances related to the COVID-19 pandemic.

Thank you to all committee members, including our valuable public representatives for a year of work well done.

## Complaints Committee

Chairperson: Jenna Mennie Clarke, RM (NON-PRACT.)  
 Committee Members:  
 Heidi Demers, RM  
 Laura MacIntosh, RM (NON-PRACT.) (to January 2020)  
 Darlene Mulholland—KD Representative  
 Lorie Peters—Public Representative

The Complaints Committee is charged with the duty of investigating formal complaints regarding the conduct of registered and previously registered midwives thought to have acted in an unprofessional, unsafe or unethical way.

In June 2019, the Complaints Committee received a complaint. The case was closed in November 2019 after the Committee determined that adequate care had been provided by the midwife. In January 2020, the Complaints Committee closed an ongoing case after required remedial work was submitted by the midwife. There are no cases currently under investigation. The Committee also reviewed and

revised its policies and procedures documents.

Information on the complaints process and how to lodge a complaint is posted on the CMM's website at <http://www.midwives.mb.ca/complaints.html>.

## Inquiry Committee

Chairperson: Pending  
Committee Members:  
Alison Beyer—Public Representative  
Kristy Davies—Public Representative  
Brienne Fortier-Turner, RM  
Sandra Howard, RM  
Joan Keenan, RM  
Elaine Labdon, RM  
Gina Mount, RM  
Alfred Sankoh, RM  
Rebecca Wood, RM

No cases were referred to inquiry in 2019-2020 and the Inquiry Committee was not required to meet; however, members began to undertake tribunal training.

## Standards Committee

Chairperson: Rebecca Wood, RM  
Committee Members:  
Jennifer Bamford, RM (to November 2019)  
Darlene Birch, RM (NON-PRACT.)—KD Representative  
Kelly Fitzmaurice, RM  
Lyn Hotchkiss—Public Representative  
Elaine Labdon, RM  
Gordana Lemez, RM (to May 2019)  
Geraldyn Reimer, RM

The long-awaited update to the *Standard for Consultation and Transfer of Care* is on its way! The Standards Committee completed a thorough review, literature search and comparison to update this document while creating a table of explanations to provide rationale for many of the updates and changes. Consulting CMM members, various leaders in maternal and newborn care in Manitoba and answering questions for clarification was an ongoing process that will be completed in early May 2020. The revised *Standard for Consultation and*

*Transfer of Care* will come into effect in June 2020 and the CMM will be providing an education session to members.

## Rescinding Documents

The Standards Committee has been reviewing the *Registrants Handbook* and identified many documents that are outdated or no longer needed. In so doing, the Committee made a chart of documents that are set to be rescinded and archived in June 2020. The Committee also updated the document called *Definitions: Policies, Standards and Guidelines*.

## Standards Workday

In February, a team of midwives was invited for a collective “Standards Workday” to review some key documents that are considered important for midwifery practice but require updating. This group of eager and committed people gathered at the Birth Centre with laptops, access to evidence informed literature and guidelines and a timer and we got to work. Thank you!

## Plans for the Next Year

- Update the *Standards of Practice* and *Model of Care* documents

Standards and guidelines that are being updated or created in the coming year are:

- *Guideline for Caring for Related Persons*
- *Standard for Record-keeping*
- *Standard on the Use of a Second Attendant*
- *Standard for Postpartum Care*



Northern midwives attend to clients

Credit: Stephanie Abgrall

- *Standard for Disposal of the Placenta*
- *Guideline on Water Immersion in Labour*
- *Guideline on Providing Care to Women With a High BMI*
- *Standard on When a Client Requests Care Outside the Standards of Practice*
- *Standard on Informed Choice*
- *Standard on Supportive Care*
- *Guideline on Discontinuing Midwifery Care*

## Quality Assurance Committee

Chairperson: Ensieh Taedi, RM (to June 2019);  
Now Pending  
Committee Members:  
Susan Frank, RM  
Marla Gross, RM (NON-PRACT.)  
Nikki Ibbitt, RM  
Baileigh Kaptein, RM  
Danielle Laxdal, RM  
Darlene Mulholland—KD Representative  
Nathalie Pambrun, RM (NON-PRACT.)—KD Representative

The Quality Assurance Committee met regularly during this fiscal year and was able to finalize the tools and assessment benchmarks in order to undertake the pilot of the audit process. The Committee was prepared to select the first



midwives for the Random Practice Assessment (RPA) in March 2020, however the selection and implementation of the RPA process was delayed at the last minute due to the COVID-19 pandemic. The Committee is committed to ensuring the process is as fair and transparent as possible while still fulfilling its primary mandate of protecting the public through meaningful evaluation of a midwife's practice. The Committee plans on implementing the pilot of the process and the tools in the fall of 2020.

## Perinatal Review Committee

Chairperson: Abigail Larson, RM  
 Committee Members:  
 Lingou Chen, RM  
 Kelly Fitzmaurice, RM  
 Lara Petkau, RM  
 Dr. Fabiana Postolow—Neonatologist  
 Alfred Sankoh, RM  
 Megan Wilton, RM

The Perinatal Review Committee contributes to the monitoring and improvement of the quality of midwifery care in Manitoba in an educative and non-disciplinary manner by reviewing individual midwifery cases referred to it. The Committee met three times this year to resume its work conducting case reviews, with sixteen completed. In each case the midwife(s) who referred the case were presented with communication outlining the findings of the Committee, including recommendations for changes in case management if indicated.

The Committee launched its work on review and update of the PRC Committee *Terms of Reference* in line with all other CMM Committees with the goal of completion of the review in the fall of 2020.

The CMM extends a very warm welcome to new members Kelly Fitzmaurice, RM and Alfred Sankoh, RM and Dr. Fabiana Postolow, Neonatologist. Sincere thanks are extended to Committee members who have provided their time, energy, and expertise for these important case reviews.

## Education Committee

Chairperson: Emily Weigelt, RM  
 Committee Members:  
 Melissa Brown, RM (NON-PRACT.)—KD Representative  
 Kristy Davies—Public Representative  
 Marla Gross, RM (NON-PRACT.)  
 Sandra Howard, RM—KD Representative  
 Susie Penner—Public Representative

The Education Committee met once in 2019-2020. The Committee had approved the Canadian Association for Midwifery Educators' (CAMEd) Accreditation *Process* in 2018-19 and had been anticipating the funding and announcement of a midwifery education program at the University of Manitoba. CMM staff communicated regularly with the University and the provincial government; however, by March 31, 2019 confirmation of the program had not been received.

The Committee was able to approve the University of British Columbia's International Midwifery Bridging Program as a route to registration. The Committee also completed a review of its *Terms of Reference* and presented the revised *Terms of Reference* for approval by Council in May 2019.

**COLLEGE OF MIDWIVES OF  
MANITOBA**

**Financial Statements**  
For the year ended March 31, 2020

**COLLEGE OF MIDWIVES OF MANITOBA**

**Financial Statements**  
For the year ended March 31, 2020

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## Independent Auditor's Report

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### To the Members of College of Midwives of Manitoba

We have audited the financial statements of College of Midwives of Manitoba (the College), which comprise the statement of financial position as at March 31, 2020, and the statement of changes in net assets, statement of operations and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2020, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Opinion

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

### Emphasis of Matter - Correction of Error

We draw attention to Note 11 to the financial statements, which explains that certain comparative information presented for the year ended March 31, 2019 has been restated. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the College'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 College or to cease operations, or has no realistic alternative but to do so.

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

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO Canada LLP*

Chartered Professional Accountants

Winnipeg, Manitoba  
July 27, 2020

**COLLEGE OF MIDWIVES OF MANITOBA**  
**Statement of Financial Position**

**March 31** **2020** 2019  
(Restated - Note 11)

**Assets****Current Assets**

Cash and bank	\$	<b>46,238</b>	\$	26,623
Grant and accounts receivable		<b>3,107</b>		50,738
Prepaid expenses		<b>4,963</b>		4,821
		<b>54,308</b>		82,182

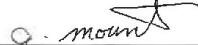

**Restricted investments** (Note 3)**65,129** 63,928**Property, equipment and intangible assets** (Note 4)**5,451** 7,366**\$ 124,888** \$ 153,476**Liabilities and Net Assets****Current Liabilities**

Accounts payable and accrued liabilities (Note 6)	\$	<b>26,994</b>	\$	42,019
Deferred revenue from registration fees and other		<b>23,268</b>		33,341
		<b>50,262</b>		75,360

**Commitments** (Note 7)**Net Assets**

Unrestricted		<b>(2,502)</b>		2,254
Internally restricted for complaints and investigations (Note 8)		<b>77,128</b>		75,862
		<b>74,626</b>		78,116
		<b>\$ 124,888</b>		\$ 153,476

Approved on behalf of Council:

  
 \_\_\_\_\_ Director  
 Ex.  
 \_\_\_\_\_ Director

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

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**COLLEGE OF MIDWIVES OF MANITOBA**  
**Statement of Changes in Net Assets**

**For the year ended March 31, 2020**

	<u>Unrestricted</u>	<u>Internally Restricted</u>	<u>2020 Total</u>	<u>2019 Total</u>
				(Restated - Note 11)
<b>Net assets</b> , beginning of year, as previously reported	\$ 2,254	\$ -	\$ 2,254	\$ 2,367
<b>Restatement of net assets</b> (Note 11)	-	75,862	75,862	88,362
<b>Net assets</b> , beginning of year, restated	<b>\$ 2,254</b>	<b>\$ 75,862</b>	<b>\$ 78,116</b>	\$ 90,729
<b>Deficiency of revenue over expenses for the year</b>	<b>(4,756)</b>	<b>1,266</b>	<b>(3,490)</b>	(12,613)
<b>Net assets</b> , end of year	<b>\$ (2,502)</b>	<b>\$ 77,128</b>	<b>\$ 74,626</b>	\$ 78,116

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

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**COLLEGE OF MIDWIVES OF MANITOBA**  
**Statement of Operations**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
		(Restated - Note 11)
<b>Revenue</b>		
Province of Manitoba	\$ 171,100	\$ 171,100
Registration fees	125,840	114,087
Interest and other	5,362	1,658
	<u>302,302</u>	<u>286,845</u>
<b>Expenses</b>		
Administration	270,061	276,027
Amortization	3,086	3,536
Governance		
Board of Assessors Committee	2,898	4,160
Complaints Committee	3,588	2,613
Education Committee	389	662
Governing Council	7,720	5,854
Inquiry Committee	478	-
Kagike Danikobidan Committee	8,313	2,363
Perinatal Review Committee	1,533	-
Public Representative Selection Committee	1,000	-
Quality Assurance Committee	1,485	1,052
Standards Committee	1,535	1,240
Statutory Education	3,238	-
Other	468	1,951
	<u>305,792</u>	<u>299,458</u>
<b>Deficiency of revenue over expenses for the year</b>	<b>\$ (3,490)</b>	<b>\$ (12,613)</b>

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

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**COLLEGE OF MIDWIVES OF MANITOBA**  
**Statement of Cash Flows**

<b>For the year ended March 31</b>	<b>2020</b>	<b>2019</b>
		(Restated - Note 11)
<b>Cash Flows from Operating Activities</b>		
Deficiency of revenue over expenses for the year	\$ (3,490)	\$ (12,613)
Adjustments for		
Amortization	<u>3,086</u>	3,536
	(404)	(9,077)
Changes in non-cash working capital balances		
Grant and accounts receivable	47,631	6,169
Prepaid expenses	(142)	265
Accounts payable and accrued liabilities	(15,025)	(2,847)
Deferred revenue from registration fees and other	<u>(10,073)</u>	30,206
	<u>21,987</u>	24,716
<b>Cash Flows from Investing Activities</b>		
Purchase of capital and intangible assets	<u>(1,171)</u>	(5,626)
<b>Cash Flows from Financing Activities</b>		
Change in restricted investments	<u>(1,201)</u>	(834)
<b>Net increase in cash and bank during the year</b>	<b>19,615</b>	18,256
<b>Cash and bank, beginning of year</b>	<u>26,623</u>	8,367
<b>Cash and bank, end of year</b>	<b>\$ 46,238</b>	\$ 26,623

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

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## COLLEGE OF MIDWIVES OF MANITOBA Notes to Financial Statements

**For the year ended March 31, 2020**

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### 1. Nature of the Entity

The College of Midwives of Manitoba ("the College") is the regulatory body for the profession of midwifery in the Province of Manitoba, Canada. The Midwifery Act and the Midwifery Regulation of the Province of Manitoba set out the College's responsibilities.

The College is a non-profit College exempt from taxes under the Income Tax Act.

### 2. Summary of Significant Accounting Policies

#### a. Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

#### b. Revenue Recognition

The College follows the deferral method of accounting for contributions.

Registration fees revenue is recognized as revenue in the period that corresponds to the registration year to which they related.

Investment revenue is recognized as revenue in the year earned.

Restricted grants are recognized as revenue in the year in which the related expenses are incurred. Unrestricted grants are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

#### c. Property and Equipment

Capital assets are stated at cost less accumulated amortization. Amortization based on the estimated useful life of the asset is calculated as follows:

Computer equipment	5 years straight-line basis
Equipment	10 years straight-line basis
Furniture and fixtures	5 years straight-line basis

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**COLLEGE OF MIDWIVES OF MANITOBA**  
**Notes to Financial Statements**

**For the year ended March 31, 2020**

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**2. Summary of Significant Accounting Policies (continued)**

d. Intangible Assets

Intangible assets consist of computer software. Intangible assets are stated at cost less accumulated amortization. Amortization is recorded in the year the asset is available for use. Amortization based on an estimated useful life of the asset is calculated on a straight-line basis over a 3-year or 5-year period.

e. Pension Benefits

The College provides pension benefits to substantially all its employees. The College is described as a "matching employer" and its contribution towards the pension benefits is limited to matching the employees' contributions to the pension plan described in Note 9.

f. Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs are the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

g. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

**3. Restricted Investments**

Investments consist of guaranteed investment certificates bearing interest ranging of 1.75% and 2.00% maturing in April 2020 and November 2020. Investments are restricted to fund net assets restricted for complaints and investigations.

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**COLLEGE OF MIDWIVES OF MANITOBA**  
**Notes to Financial Statements**

**For the year ended March 31, 2020**

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**4. Property, Equipment and Intangible Assets**

	2020			2019		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Computer equipment	\$ 14,391	\$ 11,613	\$ 2,778	\$ 13,221	\$ 10,595	\$ 2,626
Equipment	3,165	2,501	664	3,165	2,369	796
Furniture and fixtures	4,825	4,525	300	4,825	4,298	527
Software	8,028	6,319	1,709	8,028	4,611	3,417
	<b>\$ 30,409</b>	<b>\$ 12,320</b>	<b>\$ 5,451</b>	<b>\$ 21,211</b>	<b>\$ 17,262</b>	<b>\$ 7,366</b>

**5. Credit Facility**

The College has a line of credit in the amount of \$36,000 with interest at prime plus 0.50% with effective rate of 2.95% at March 31, 2020. The line of credit is secured by guaranteed investment certifications. As at March 31, 2020, the line of credit is unutilized.

**6. Accounts Payable and Accrued Liabilities**

The College has government remittances payable of \$525 as at March 31, 2020 (Nil in 2019).

**7. Commitments**

The College has an operating lease for its premises expiring in February 2024 with annual lease payments including common area costs of \$21,500 with annual increments.

The College has a service agreement for its registration software expiring in July 2022 with annual payments of \$11,025.

The College has a lease agreement for office equipment expiring in March 2022 with annual payments of \$4,548.



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**COLLEGE OF MIDWIVES OF MANITOBA**  
**Notes to Financial Statements**

**For the year ended March 31, 2020**

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**8. Internally Restricted Net Assets**

The College has restricted net assets to fund complaints and investigations. These net assets are not available for other purposes without the prior approval of Council.

**9. Pension Plans**

Eligible employees of the College are members of the Healthcare Employees Pension Plan (a successor to the Manitoba Health Organization Inc. Plan) (the "Plan") that is a multi-employer defined benefit pension plan. Plan members will receive benefits based on highest average earnings and years of credited service.

Pension assets consist of investment grade securities. Market and credit risk on these securities are managed by the Plan by placing plan assets in trust and through the Plan investment policy.

Pension expense is based on Plan management's best estimates, in consultation with its actuaries, of the amount, combined with the contribution by employees, required to provide a high level of assurance that benefits will be fully represented by fund assets at retirement, as provided by the Plan. The funding objective is for employer contributions to the Plan to remain a constant percentage of employees' contributions.

**Variances** The most recent actuarial valuation of the plan as at December 31, 2018 indicated a solvency deficiency. The deficiency will be funded out of the current contributions in the subsequent years. Both employer and employee contribution rates are 7.9% of pensionable earnings up to the yearly maximum pensionable earnings limit (YMPE) and 9.5% on earnings in excess of the YMPE.

Variances between actuarial funding estimates and actual experience may be material and any differences are generally to be funded by the participating members. The most recent actuarial valuation of the Plan as at December 31, 2018 indicated a solvency deficiency. The Board of Trustees of the Plan continues to monitor the Plan's financial progress in order to align the assets and liabilities based on Plan experience and investment returns over the long-term. The deficiency will be funded by contributions in the subsequent years. Contributions to the Plan made during the year by the College on behalf of its employees amounted to \$12,082 (\$10,540 in 2019) and are included in the statement of operations.

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**COLLEGE OF MIDWIVES OF MANITOBA**  
**Notes to Financial Statements**

**For the year ended March 31, 2020**

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**10. Financial Risk Management**

The College, through its financial assets and liabilities, is exposed to various types of risk in the normal course of operations. The College's objective in risk management is to optimize the risk return trade-off, within set limits, by applying integrated risk management and control strategies, policies and procedures throughout the College's activities. The following analysis provides a measurement of those risks at year end.

Credit Risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the College to credit risk consist principally of cash and bank, investments and grant and accounts receivable. The College is not exposed to significant credit risk since cash and bank and investments are held with a credit union whereby funds on deposits are guaranteed, and grant and accounts receivable are due from government.

Liquidity Risk

Liquidity risk is the risk that the College will not be able to meet its obligations as they fall due. The College manages its working capital to ensure all its obligations can be met when they fall due. In addition, the College has access a line of credit.

**11. Restatement of Net Assets**

During the year, the College determined that certain amounts were reported in error as deferred revenue in its prior year financial statements. Comparative amounts presented in these financial statements have been restated to correct for these errors as follows:

	As Previously Reported	Adjustment	Restated
<u>Statement of Financial Position</u>			
Deferred contributions	\$ 75,862	\$ (75,862)	\$ -
Net assets at March 31, 2019	2,254	75,862	78,116
<u>Statement of Operations</u>			
Revenue			
Deferred revenue	\$ 13,592	\$ (13,592)	\$ -
Other	566	1,092	1,658
Deficiency of revenue over expenses for the year	(113)	(12,500)	(12,613)

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**COLLEGE OF MIDWIVES OF MANITOBA**  
**Notes to Financial Statements**

**For the year ended March 31, 2020**

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**12. Uncertainty Related to COVID-19 Issue**

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. On March 11, 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. On March 20, 2020, the Manitoba government declared a province-wide state of emergency and the Chief Public Health Officer issued public health orders to protect the health and safety of all Manitobans and reduce the spread of COVID-19.

As at the date of approval of these financial statements, the College has experienced disruption to its programming due to the COVID-19 issue with most of the team working from home. Given the dynamic nature of these circumstances, the duration of business disruption and the related financial impact cannot be reasonably estimated at this time.

**13. Comparative Amounts**

Certain comparative amounts presented in these financial statements have been restated to conform to the current year's presentation.