



2025-2026 Annual Report

Newfoundland & Labrador
Occupational Therapy Board

The Newfoundland Labrador Occupational Therapy Board regulates the profession of occupational therapy in the province of Newfoundland and Labrador. The Board is responsible for setting conditions for entry to practice (licensure) and for monitoring members to ensure adherence to the laws, regulations and standards that govern practice.

Mission

To protect the public by ensuring and advancing safe, effective and ethical occupational therapy practice.

Values

The Newfoundland and Labrador Occupational Therapy Board is committed to demonstrating:

- **Accountability**
We are accountable to the public we serve.
- **Respect**
We respect both public and professional perspectives.
- **Trust**
We act with honesty and integrity.
- **Collaboration**
We value the opinions of the public, registrants and stakeholders.
- **Fairness**
We demonstrate impartiality in decisions to ensure fairness to the public and registrants.
- **Transparency**
We maintain an open and honest communication process.
- **Leadership**
We proactively regulate the profession and demonstrate best practice in regulation.



Land Acknowledgement

The Newfoundland and Labrador Occupational Therapy Board acknowledges that we live and work in the traditional territories of diverse Indigenous groups, and we acknowledge with respect the histories and cultures of the Beothuk, Mi'kmaq, Innu and Inuit of this province.

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Chairperson's Report

This past year has reinforced the importance of strong governance, professional engagement, and volunteer leadership within the Newfoundland and Labrador Occupational Therapy Board (NLOTB). As a self-regulated profession, the work we undertake to protect the public and uphold professional standards is only possible because of the individuals who are willing to contribute their time, expertise, and perspectives in service of the Board.

This year we were pleased to welcome Ken Curtis to the Board as Member at Large. We are very grateful for the valuable experience and insight he brings to Board discussions and decision-making. The addition of new voices and perspectives continues to strengthen the work of the Board and reflects the importance of ongoing professional and public engagement in governance.

Two Public Members are appointed to the NLOTB Board through the Independent Appointments Commission as mandated in the OT Act (2005). These positions are essential to ensuring balanced governance, accountability, and meaningful public representation within self-regulated professions. Public Members contribute invaluable to Board discussions, and their participation is also required for the Board to conduct official business and pass motions. NLOTB has been operating with 50% of the required representation since June 2025.

Despite these vacancies, I continue to be encouraged by the dedication and commitment demonstrated throughout our profession. Occupational therapists have always brought leadership, collaboration, and advocacy to the communities and systems they serve. Those same qualities are deeply valuable within professional governance and volunteer service.

Serving on the Board, committees, working groups, or other professional initiatives offers an opportunity not only to contribute to the future of the profession, but also to grow personally and professionally. Every contribution, whether large or small, helps strengthen the integrity of our profession and supports safe, ethical, and accountable occupational therapy practice for the people of Newfoundland and Labrador.

This year as we continue to advance several important initiatives, we look forward to rebuilding a full complement of Board members and creating opportunities for registrants and public representatives to become involved. I encourage registrants to consider how they might contribute to the profession through volunteerism in the year ahead.

On behalf of the Board thank you to all who have dedicated their time, energy, and expertise to the NLOTB this past year. Your commitment is deeply appreciated and continues to shape the future of occupational therapy in our province.



Executive Director's Report

NLOTB is continuing to evolve as an organization as accountabilities and expectations increase for both regulators and our registrants. Responsibilities for the Board continue to grow in complexity with the introduction of new programming such as the Continuing Competence Program, enhanced registration requirements (i.e. vulnerable sector check and revised re-entry program), review and management of professional conduct (increased complaints), and liaising with key partners around recruitment and retention of OT's (labor mobility, internationally educated OT's, and supporting fieldwork).

We are continually challenged to meet our mandate in a fiscally responsible manner. The Board has initiated strategic and financial planning discussions to ensure the Board is well positioned for the next 5 years. Staffing level remains in a part-time Executive Director position. We have availed of administrative support, project consultants and complaint investigators to assist with workload management. We are in discussions with the College of Occupational Therapists of Ontario (COTO) and the Nova Scotia Occupational Therapy Regulator (NSOTR), to share resources to support the NLOTB Continuing Competency Program and are considering a short-term contract for a Registration Coordinator for the 2027 renewal.

NLOTB is a member of the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO). This organization includes all 10 OT regulatory organizations in Canada. ACOTRO's mission is to support Canadian Occupational Therapy Regulators to Advance Public Protection, Enhance Competent and Ethical Occupational Therapy Practice while Recognizing Provincial Accountabilities. ACOTRO oversees the National Occupational Therapy Certification Examination (NOTCE), via the Exam Oversight Committee; provides regulatory guidance to the Certification Exam Committee, which manages the development, delivery, validation of and related study materials for the NOTCE; and provides regulatory guidance to CAOT's Academic Credentialing Council (ACC) which is responsible for oversight and awarding accreditation status to OT university programs in Canada. ACOTRO launched the Substantial Equivalency Assessment System (SEAS) in 2015. This program assesses the extent to which an Internationally Educated Occupational Therapist's (IEOT's) education and competencies are substantially equivalent to those of Canadian-Educated Occupational Therapists. NLOTB and 8 other regulators in Canada utilize SEAS. In 2025 ACOTRO embarked on a 3-year project to enhance the SEAS program by strengthening all SEAS components, reflecting the 2021 competencies, and automate processes to improve efficiencies.

ACOTRO developed a National Code of Ethics template and the NLOTB Governance Committee utilized this template to update our current Code of Ethics and are pleased to present the 2026 Code of Ethics, Guide to using the Code of Ethics, and Ethical Practice Checklist at the 2026 Annual General Meeting.

ACOTRO working groups are currently working on core national standards that can be adopted by the jurisdictions including Record Keeping and Document Management; Boundary Violations; and Sexual Misconduct.

I would like to thank our Board members for their time and commitment in overseeing the activities of the Board via holding Board positions and chairing and/or participating in Board committees including Governance, Registration, Complaints Authorization and Continuing Competence. Thank you to all of the committee members, most of whom are listed in the various committee reports. A special thank you to Patti Moores for her work on the Governance Committee, particularly for her work on the Code of Ethics documents.



Registrar's Report

The 2025 – 2026 licensing year has continued to be a busy and productive year for NLOTB. Additional continuing competency requirements were added for registration renewal including criminal record and vulnerable sector check; the completion of an e-learning module Advancing Culture, Equity and Justice in Occupational Therapy Practice; as well as completion of learning logs focused on review of the 2025 Professional Development Plan and development of a Professional Development Plan for 2026-2027. These newly implemented registration requirements are in place to ensure that licensed Occupational Therapists' professional behavior is consistent with the standards and expectations set out in the Good Conduct Policy.

The primary focus of the Registration Committee throughout the year has been on the review of ACOTRO's Common Pathway to Re-Entry. This pathway was developed following a detailed review of jurisdictional approaches to re-entry, best practices and barriers to re-entry. This pathway allows for individualized re-entry pathway development compared to a "one size fits all approach". Current barriers to re-entry include completion of 600 hours of unpaid supervised practice for all re-entry candidates regardless of the individual circumstances such as length of time away from practice, OT practice history, and returning practice supports.

This common pathway has been adopted in several jurisdictions in Canada with very positive feedback and results. The new framework includes the implementation of a Re-Entry to Practice Self Reflection and a Registration Competency Assessment (RCA) interview to identify learning needs. We have reviewed our current NLOTB Re-Entry to Practice policy, Act and Regulations with revisions drafted to revise our current Re-Entry to Practice policy and move towards adopting this pathway.

The Registration Committee is responsible for supporting the registration process throughout the licensing year including providing oversight for license registration, renewals and re-entry to practice requests, as well as reviewing any specific registration concerns or applications. The Registration Committee and the Executive Director provide support to the Registrar, as well they are responsible for supporting NLOTB by reviewing, establishing and implementing policies relevant to the registration process.

The Registration Committee members are volunteers, and the Board thanks them for their commitment and contributions to our profession over the years. Being a self-regulated profession, we rely on our volunteers to help ensure that high professional standards are maintained, ethical practice is in place and the public is protected. We would like to acknowledge Ashley Walsh who stepped away from this committee this year following many years of commitment.

Registration Committee Members 2025-2026

Sheri-Lynn Ash: Registrar and Chair

Jennifer Bouzane: NLOTB Member

Andrea Pittman: NLOTB Member

Brian Peach: NLOTB Public Representative

Kim Doyle: Executive Director

Board of Directors

Susan Penney, OT: Chairperson

Sheri-Lynn Ash, OT: Registrar

Jamie Kennedy, OT: Secretary

Philip Evans, OT: Board Director

Ken Curtis, OT: Board Director

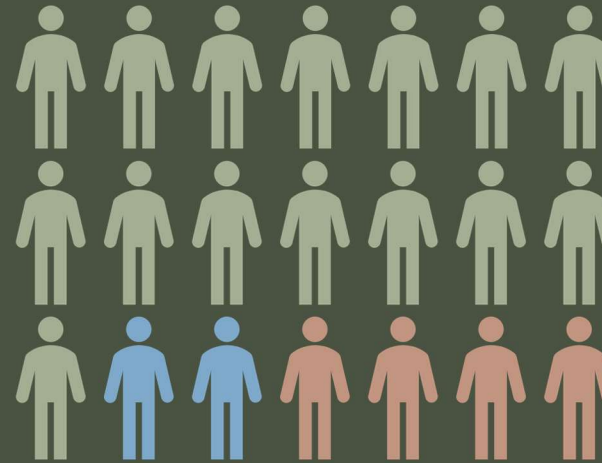
Allan Skanes, Public Member: Treasurer (Dec 2024 - June 2025)

Brian Peach, Public Member: Board Director

Staff

Kim Doyle: Executive Director

Licensing Statistics



21 New Licenses

17 New Graduates:

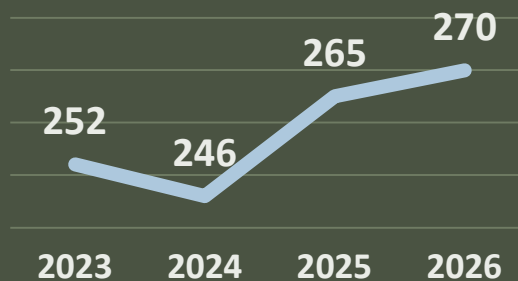
15 Canadian educated

(**12** from Dalhousie)

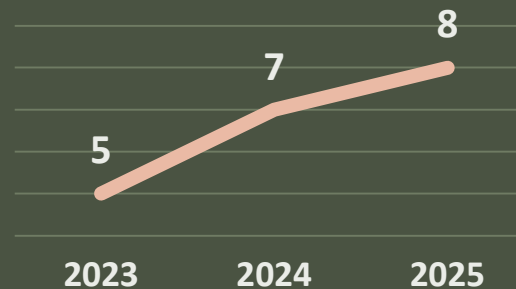
2 Internationally educated

4 Transfers from other jurisdictions

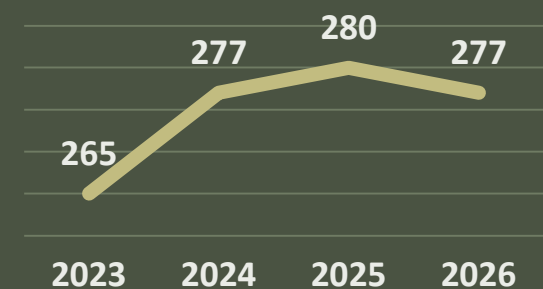
Renewals



Reactivations



Total



Professional Conduct

NLOTB achieves this mandate, in part, through its professional conduct process.

NLOTB recognizes that a fair, robust and efficient professional conduct process is critical in ensuring that members of the public receive safe, ethical and competent occupational therapy care.

The purpose of the professional conduct process is to:

- investigate, consider, and evaluate the merit of allegations of professional misconduct, professional incompetence, conduct unbecoming an occupational therapist, and acting in breach of the Act, the regulations or the code of ethics;
- deal with all allegations in a fair, objective, thorough and timely manner; and
- determine the appropriate course of action with respect to those allegations.

The professional conduct process will attempt to remediate identified issues where possible and appropriate and consider systemic issues which have contributed to an allegation.

In addition to the content of these Policies, the professional conduct process is subject to common law requirements including adherence to the principles of procedural fairness and natural justice. NLOTB, its agents, and its committees and tribunals must act fairly, objectively, and impartially in carrying out their duties

NLOTB approved Professional Conduct Policies on November 2025 which outlines the process of receiving, investigating, and disposing or resolving an allegation. NLOTB's Professional Conduct Policy Manua will be made available on the NLOTB website.



Number of Complaints



Outcomes 2016-2025



* Some complaints may have more than one outcome

Continuing Competence

The purpose of the Continuing Competence Committee is to develop, maintain, administer, and evaluate the Continuing Competence Program which supports registrants in maintaining competence in the provision of safe, effective, and ethical occupational therapy services.

The key functions to the Committee are to:



In 2025 we introduced the Self-Assessment (SA) and Professional Development Plan (PDP). The Professional Development Learning Log (PDLL) was a renewal requirement for 2026. The PDLL is used to assist registrants to document and reflect on the completed learning activities for two Professional Learning Goals from the current PDP. The Committee is currently completing a random audit of 5% of PDLL's using the Scoring Guide Below. Audited registrants will be provided with scoring and feedback on their goals and learning log.

Once the audit is complete, a high-level summary will be provided to the membership. Our plan for the fall of 2026 is to provide registrants with a guide to assist with developing PDP's and the PDLL's. We will be moving to competency requirements being fulfilled on the calendar year vs licensing year to separate this from other renewal requirements. For 2026 we are requiring PDLL's and new PDP uploaded by end of the calendar year (December 31, 2026).

Goal 1: Registrant Name and License #: _____

Expectation	NM (not met);	PM (partially met);	M (meets)	NM	PM	M
Component Completion						
Goal is in Measurable format						
Completed at least 1 learning activity						
Uploaded documentation of all learning activities						
Goal Requirements						
Goal is related to selected competency						
Goal is related to registrant's practice						
Goal is related to continuing competence						
Learning Activity Requirements						
Learning activities are related to goal						
Learning activities are related to continuing competence						
Reflection Requirements						
Reflections demonstrate appropriate reflection on practice						
Overall Outcome						
Registrant engaged with continuing competence as required						

Feedback Summary:

Independent Auditor's Report

To the Members of Newfoundland & Labrador Occupational Therapy Board

NOSEWORTHY CHAPMAN

chartered professional accountants

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Opinion

We have audited the financial statements of Newfoundland & Labrador Occupational Therapy Board (the "organization"), which comprise the statement of financial position as at March 31, 2026, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2026, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with 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.

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 ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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.

(continues)

Independent Auditor's Report to the Members of Newfoundland & Labrador Occupational Therapy Board (continued)

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

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

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

Noseworthy Chapman

Chartered Professional Accountants

St. John's, NL

May 26, 2026

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD		
Statement of Financial Position		
March 31, 2026		
	2026	2025
ASSETS		
CURRENT		
Cash (Note 3)	\$ 282,293	\$ 274,390
Accounts receivable	-	22,124
Prepaid expenses	3,978	3,049
	\$ 286,271	\$ 299,563
LIABILITIES		
CURRENT		
Accounts payable	\$ 6,235	\$ 11,623
Deferred income	142,926	136,007
	149,161	147,630
COMMITMENTS (Note 6)		
NET ASSETS		
General fund	137,110	151,933
	\$ 286,271	\$ 299,563

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD		
Statement of Revenues and Expenditures		
Year Ended March 31, 2026		
	2026	2025
REVENUES		
Membership fees	\$ 144,408	\$ 137,573
Interest	4,865	7,232
Other revenue (Note 5)	-	16,158
	149,273	160,963
EXPENDITURES		
Advertising	-	114
Bank charges	166	208
Conference, travel, education	8,219	14,859
Insurance	5,739	5,736
NLAOT	31,315	36,420
Office and administration	3,283	3,585
Professional fees	21,340	42,562
Registrar fees	81,033	74,684
Telephone	900	1,106
Website and database (Note 4)	12,101	23,737
	164,096	203,011
DEFICIENCY OF REVENUES OVER EXPENDITURES	\$ (14,823)	\$ (42,048)

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD		
Statement of Cash Flows		
Year Ended March 31, 2026		
	2026	2025
OPERATING ACTIVITIES		
Cash receipts from operations	\$ 178,316	\$ 146,203
Cash paid to suppliers	(170,274)	(197,036)
Interest paid	(166)	(208)
INCREASE (DECREASE IN CASH FLOW)	7,903	(51,041)
Cash – beginning of year	274,390	325,431
CASH – END OF YEAR (Note 3)	\$ 282,293	\$ 274,390

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD		
Statement of Changes in Net Assets		
Year Ended March 31, 2026		
	2026	2025
NET ASSETS – BEGINNING OF YEAR	\$ 151,933	\$ 193,981
DEFICIENCY OF REVENUES OVER EXPENDITURES	(14,823)	(42,048)
NET ASSETS – END OF YEAR	\$ 137,110	\$ 151,933

Notes to Financial Statements

Year Ended March 31, 2026

1. DESCRIPTION OF BUSINESS

In Newfoundland and Labrador, the provincial legislature delegated the regulatory authority over Occupational Therapy to the Newfoundland & Labrador Occupational Therapy Board (the "Board"). Regulation is aimed at preventing harm to the public by setting compulsory rules of conduct and standards of practice within the profession.

The objectives of the Board are to set conditions for entry into the profession and to monitor members to ensure adherence to the laws, regulations and standards that govern practice.

The Board is a not-for-profit organization and, as such, is exempt from income tax.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Cash

Cash includes balances with financial institutions, including guaranteed investment certificates maturing within one year.

Capital assets

Capital assets are recorded as expenses in the year they are acquired.

Financial instruments policy

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 amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Revenue recognition

Revenue from membership fees is recognized in the year to which they relate. Membership fees received in advance of the related membership year are recorded as deferred income in the year received.

Interest income is recognized on the accrual basis as earned.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for private enterprises requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Examples of significant estimates include:

- the allowance for doubtful accounts.

Management does not expect these significant estimates to change materially in the near term.

NEWFOUNDLAND & LABRADOR OCCUPATIONAL THERAPY BOARD **Notes to Financial Statements** **Year Ended March 31, 2026**

3. CASH

	2026	2025
Bank account	\$ 176,297	\$ 94,195
Guaranteed investment certificates	105,996	180,195
	\$ 282,293	\$ 274,390

4. WEBSITE AND DATABASE

During the year, the Board incurred expenditures related to updates to their data collection database in the amount of \$11,178 (2025-\$22,735) which have been expensed.

5. OTHER REVENUE

During the prior year, the Board received funding of \$16,158 from the Canadian Institute of Health and Information to assist with updating their data collection database.

6. COMMITMENTS

The Board has entered into a 2-year contract which commenced October 31, 2025, for software, with a license fee at a cost of \$30 per member, payable on an annual basis. The cost of the software for the March 31, 2026 year-end was based on 282 members (2024: 266). The expense is included in website and database expense.



Newfoundland & Labrador Occupational Therapy Board

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