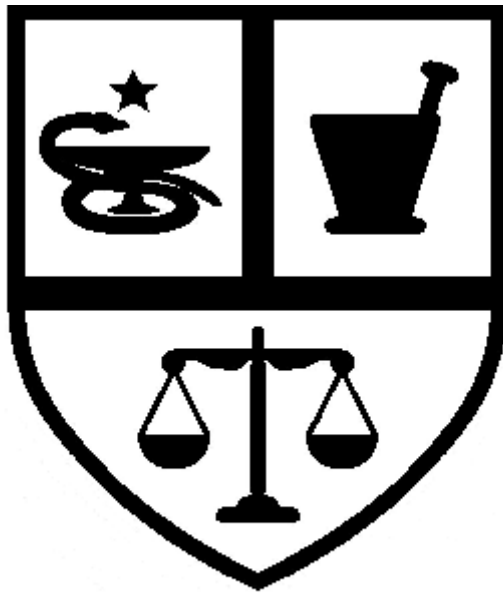


**NEWFOUNDLAND & LABRADOR PHARMACY  
BOARD**

**ANNUAL GENERAL MEETING 2007**



**APOTHECARY HALL, 488 WATER STREET  
ST. JOHN'S, NL**

**SATURDAY, 16 JUNE 2007  
2:00 P.M.**

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## AGENDA

1. Call to Order and Adoption of Agenda
2. Minute of Silence in Memoriam
3. Adoption of Minutes of Annual General Meeting of NLPB 2006
4. Business Arising from Minutes
5. Financial Statements for 2006
6. Appointment of Auditor
7. Adoption of Annual Report
8. Questions on Annual Report as distributed
9. Announcement of Results of Election of Board Members
10. New Business
  - Executive Committee Election
  - Installation of New Board Chair
  - Appointment of Signing Officers
11. Pharmacists’ Forum
12. Adjournment

**DRAFT MINUTES – ANNUAL GENERAL MEETING 2006  
SATURDAY, 16 JUNE 2006**

<u>ITEM</u>	<u>DISCUSSION</u>	<u>ACTION BY</u>
1.0	<b><u>Call to Order</u></b>  The Annual General Meeting of the Newfoundland & Labrador Pharmacy Board came to order at 2:00 p.m., at the Foran/Greene Room, City Hall, New Gower Street, St. John's. The meeting opened with a welcome from Chair, Jerry Young, to all members in attendance.	
2.0	<b><u>Attendance</u></b>  Jerry Young, Chair Linda Hensman, Vice Chair Jason Druken David Jenkins Joanne Howlett Brian Healy Eugene Toope Donald Mifflin Sandra Carey, Ex-Officio Don Rowe, Secretary-Registrar Veronica Harvey, Executive Assistant	<b><u>Regrets</u></b>  C. Roy Green
3.0	<b><u>Adoption of Agenda</u></b>  MOVED by Joanne Howlett, seconded by Dave Jenkins to adopt the Agenda as presented. <b>CARRIED</b>	
4.0	<b><u>Minute of Silence</u></b>  A minute of silence was observed in memory Thomas Bindon, Roland Reid and Bob Dooley.	
5.0	<b><u>Adoption of the Minutes of the Annual General Meeting 2005</u></b>  MOVED by B. Healy, seconded by D. Jenkins to adopt the Minutes as circulated. <b>CARRIED</b>	
6.0	<b><u>Business Arising From the Minutes</u></b> - None	
7.0	<b><u>Financial Statements to 31 December 2005</u></b>  MOVED by B. Healy, seconded by E. Toope to adopt the Financial Statements as circulated. <b>CARRIED</b>	

**DRAFT MINUTES – ANNUAL GENERAL MEETING 2006  
SATURDAY, 16 JUNE 2006**

<u>ITEM</u>	<u>DISCUSSION</u>	<u>ACTION BY</u>				
8.0	<b><u>Appointment of Auditor</u></b>  MOVED by Don Mifflin, seconded by Brian Healy to reappoint John Buckingham as the NLPB Auditor. <b>CARRIED</b>					
9.0	<b><u>Adoption of Annual Reports As Presented</u></b>  MOVED by B. Healy, seconded by J. Howlett to adopt the Annual Report(s) as presented. <b>CARRIED</b>					
10.0	<b><u>Questions on Annual Reports As Presented</u></b> None					
11.0	<b><u>Announcement of Results of Election of Board Members</u></b>  Secretary-Registrar Rowe presented the Report on the Election Results as below:  <table border="0" style="margin-left: 40px;"><tr><td style="text-align: center;"><b><u>Zone 1</u></b></td><td style="text-align: center;"><b><u>Zone 4</u></b></td></tr><tr><td>One nomination only received with <b>Margot Priddle</b> being elected by acclamation for a three-year term.</td><td>Two nominations were received: Walter Fleming and Joanne Howlett. A total of 71 ballots were received, of which one was spoiled. At the end of the counting of ballots <b>Joanne Howlett</b> was re-elected to the Board for a three-year term.</td></tr></table>	<b><u>Zone 1</u></b>	<b><u>Zone 4</u></b>	One nomination only received with <b>Margot Priddle</b> being elected by acclamation for a three-year term.	Two nominations were received: Walter Fleming and Joanne Howlett. A total of 71 ballots were received, of which one was spoiled. At the end of the counting of ballots <b>Joanne Howlett</b> was re-elected to the Board for a three-year term.	
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12.0	<b><u>New Business</u></b>					
12.1	Jerry Young presented Dr. Linda Hensman with the Gavel to represent the change of office for the position of Chair. Dr. Hensman accepted the gavel and expressed her thanks to Mr. Young for his service as Chair of the NLPB Board.					
13.0	<b><u>Pharmacists Forum</u></b>  No items were brought forward for discussion.					
14.0	<b><u>Adjournment</u></b>  The meeting adjourned at 2:18 p.m.					

## NLPB BOARD CHAIR - REPORT

This past year has been an ambitious one for our Board and I would hope to give the reader and the public an overview of the Board's initiatives and focus over the past year.

After the summer hiatus, the Board's first meeting in September, was a strategic planning session. Facilitated by Dr. Roy West, Professor Emeritus of the School of Pharmacy, Board members reflected on the role and mandate of the Board and the issues needing the Board's attention. An attempt was made to rank the priority of those issues and set the focus of our activities for the next few years.

Representatives of various pharmacy interest bodies such as PANL, CSHP and the School of Pharmacy were invited to participate in this strategic planning session, along with the Board members and Chairs of NLPB Committees, and to add their input into the reflection upon the Board's mandate and focus. A copy of final version of this Strategic Plan is included in this Annual Report for 2006-07.

The more routine activities of the Board, related to the licensing of pharmacists and pharmacies, the monitoring of compliance with standards of practice, dealing with requests for information or dealing with complaints related to pharmacy practice will always remain a significant component of the core activities of the Board. However, a considerable amount of time this past year has been spent in dealing with this more focused mandate set out in the Strategic Plan, with an increased emphasis being placed on professional practice issues.

It continues to be the desire of our Board to ensure that the practice of pharmacy in our province is consistent with recognized standards of professional practice, and that pharmacists in this province remain engaged with the new developments occurring in the profession on the broader national and international scene.

More specific details on the activities of the Board and its Committees are given in later sections of this Annual Report, but the general focus this year has been upon

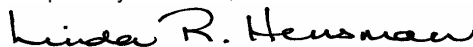
- reviewing and updating existing Standards of Practice and other older NPhA era documents;
- converting from a passive continuing pharmacy education program to a self directed system of continuing professional development;
- initiating a framework for the regulation of pharmacy technicians;
- providing input for the development and implementation of the NLCHI Pharmacy Network;
- delineating more clearly the role of pharmacist in health care and encouraging pharmacists to practice to their full scope.

On an administrative level the Board has made a significant commitment this past year to upgrading the computer system, web site and internal networking capability. This upgrading includes the installation of a new and more robust register database (which is completely compatible with the systems in place in Nova Scotia, and New Brunswick).

Our Professional Practice committee has very active this year. We are very fortunate to have pharmacists willing to give their time to serve on the many Board committees and to share their expertise. On behalf of the Board I want to extend my sincere thanks to all committee members for their contributions during the past year.

My sincere thanks to my fellow Board members and to the Board staff for their direction and support, as well as to the many pharmacists who have come forward with their thoughts and opinions. Your input was very much appreciated.

Respectfully submitted,



Linda R. Hensman, Chair NLPB

## SECRETARY-REGISTRAR'S REPORT

Chairman Linda and Members of the Board:

I am pleased to present to you my fourteenth annual report as Secretary-Registrar.

The Pharmacy Board staff is responsible for the day-to-day implementation of the policies and priorities established by the Board and the Executive Committee. Our staff has responsibility for administering the statutory obligations of the Board such as registration, licensing, standards of practice and the investigation and processing of complaints. It also provides administrative support to the various Committees of the Board.

Since the last Annual General Meeting, in addition to administering the normal responsibilities of the Board, our office has endeavoured to implement the Strategic Plan adopted by the board last September'.

### **Registration and Licensing:**

The Registration and Licensing Committee's Terms of Reference include making recommendations to the Board regarding the Standards of Practice for Continuing Pharmacy Education, accreditation of CE programs and the implementation and operation of a program of Continuing Professional Development. The Committee also functions as the Board of Examiners and oversees the Registration Examinations.

Beginning January 1, 2006, significant changes were made to the process by which pharmacists document and record continuing education or professional development activities. A Learning Portfolio system was introduced where pharmacists document their professional development activities themselves, and retain this documentation for possible later auditing. This was the first full year of operation of the new system, and the first in which the auditing of Learning Portfolios was conducted.

A total of 164 pharmacists were selected for auditing. 120 were selected at random, while a further 44 were selected based on triggers related to the Professional Development Log submitted with their licence renewal application for 2007. Of these pharmacists, 158 submitted the required documentation for auditing and upon review by the committee 100 were acceptable and 58 required further clarification. After the final review (and follow-up on the 6 who did not respond to the initial request for documentation), 1 pharmacist retired from practice, 1 was given an extended period to respond, and 1 was referred to the Complaints Authorization Committee for failure to provide the required documentation.

Much valuable information was gained from this first audit process, including feedback and comments from the pharmacists involved. The lessons learned enabled the committee to propose changes to the program and documentation forms for future years. These proposals have been recommended to the Board for its approval.

The registration of new pharmacy graduates usually takes place in the first week of July, after the results of the PEBC Examinations have been released and the graduates practice experience requirements have been completed. This year only 13 MUN graduates (of a class of 20 wrote our Registration Examination and it is expected that they will register with the Board as pharmacists within the first weeks of July. This year's class of 20 graduates marks the end of the phase in of the new curriculum and in future years a graduating class of 40 is expected each year.

It continues to be a concern that we are just holding our own, or experiencing a minimal increase, in the number of practising pharmacists in the province, particularly at a time when the number of prescriptions filled in the province continues to increase. It is also a cause of concern that our hospital pharmacies continue to experience difficulties in

## SECRETARY-REGISTRAR'S REPORT

recruiting and retaining a sufficient number of pharmacists to offer the expanded clinical pharmacy services that are now expected in the hospital pharmacy setting.

### **Inspections:**

Since Arlene Crane joined our staff, on a part time basis, as the Deputy Registrar in 2005 her position has been increased to a 4/5 basis. Arlene's duties, besides conducting regular pharmacy visits and inspections, includes coordinating the complaints and discipline process, and acting as the professional coordinator for various Board committees, particularly with respect to professional practice issues and continuing professional development initiatives. Seumas Gibbons remains our Assistant Registrar for the west coast and for hospital pharmacy issues and we very much value his continued service and advice.

As in the past, our Deputy and Assistant Registrars' visits to pharmacies have included regular inspections, follow-up inspections, pre-opening inspections, change of location inspections, and visits related to store closures or destruction of Narcotic and Controlled drugs. They are also called upon from time to time to assist in the investigation of complaints that are received by the Board. A total of 56 pharmacies were inspected in 2006.

Besides ensuring compliance with Standards of Practice and Operations with respect to documentation and record keeping, visits by our Deputy and Assistant Registrars now place more and more emphasis on the establishment and documentation of policies and procedures in pharmacies to ensure quality of patient care and the reduction as much as possible of risk of medication errors. Inspections of pharmacies also pay more attention to professional practice issues, review of narcotic and controlled drug audits, and the documentation required under legislation.

Much work has also been done in the past year to revise the inspection criteria and documentation forms used to evaluate community and hospital pharmacies. The introduction of a pre-inspection self-assessment process that is conducted by the Pharmacist-in-Charge of the pharmacy has helped facilitate the inspection process, and also made the Pharmacist-in-Charge more directly aware of the changed focus of the inspection process. Our Deputy and Assistant Registrars gain valuable information, collaboration and experience from their counterparts across the country through participation at the Canadian Pharmacy Inspectors Symposium.

### **Tamper Resistant Prescription Pad Program**

The Board is represented on the Advisory Committee to the Tamper Resistant Prescription Pad (TRPP) program operated by the Pharmaceutical Services division of the Department of Health and Community Services. As part of our participation in the program our Board has agreed to send broadcast faxes to pharmacies notifying them of lost or stolen TRPP prescription blanks, or suspected forgeries that may be in circulation.

The TRPP program was implemented on July 1, 2005 and the following statistics indicate the notices our Board has circulated to pharmacies, and the reports sent to our office by pharmacies to report loss/theft (i.e. break-ins or holdups) since that time:

Notices of loss/theft of prescription pads/blanks sent to pharmacies by our office:

Jan 1- June 30, 2005	20
July 1-Dec. 31, 2005	8
2006	10
2007 (to May 30)	3

## SECRETARY-REGISTRAR'S REPORT

Reports of loss/theft of narcotics, or forgeries intercepted, sent to our office by pharmacies:

	Loss/theft reports	Forgery reports
Jan. 1 – June 30, 2005	4	9
July 1 – Dec. 31, 2005	1	1
2006	1	-
2007 (to May 30)	6	-

On the surface of it, these statistics would seem to indicate a positive outcome from the implementation of the TRPP program, as evidenced by a reduction in the number of forgeries being detected by pharmacists, and a reduction in the number of prescription pads stolen or unaccounted for.

### Complaints and Discipline:

Since our last annual meeting information came to the attention of our office that a St. John's based fitness nutrition outlet was selling ephedrine contrary to the drug schedules of the *Pharmacy Act*, and also offering such sale via the Internet. (Ephedrine is a "precursor substance" under the federal *Controlled Drugs and Substances Act* and the use of ephedrine advertised was contrary to the use of ephedrine approved by Health Canada for sale in Canada.) The Secretary-Registrar notified the owner of this outlet that they were in violation of the Pharmacy Act and asked to cease the practice. A response from the company's lawyer indicated that the practice had ceased. The outlet's website had all reference to ephedrine for sale removed from it. This issue was also reported to the Office of Controlled Substances of Health Canada for any action they would deem appropriate.

Since our last annual meeting there have been 2 allegations laid against pharmacists, which have been resolved through the intervention of the Deputy Registrar before being forwarded to the Complaints Authorization Committee. These allegations included:

- An allegation against a pharmacy for an advertisement (in) that the pharmacy was the only one in that general area open 7 days a week. The complainant alleged that this advertisement was both incorrect and also a violation of the Board's Advertising Guidelines
- An allegation that a pharmacist had dispensed a carry dose of methadone on two occasions without the authorization of the prescribing physician. The pharmacist in question was corrected on his understanding that the Methadone Guidelines had some provision for pharmacist discretion with respect to carry doses, and cautioned not dispense carry doses without the express direction of the prescriber. The complainant was then satisfied that the allegation proceed no further.

Three other allegations were received since the last Annual General Meeting, which after initial fact-finding, were brought to the Complaints Authorization Committee. These complaints included:

- An allegation against a pharmacy in which a prescription was transferred from another pharmacy and then dispensed incorrectly. After consideration of the events surrounding this prescription, the Complaints Authorization Committee concluded that conduct worthy of sanction had occurred on the part of the three pharmacists involved with this prescription. The Complaints Authorization Committee issued cautions to each of the pharmacists related to their deficiencies in dealing with the transfer and filling of this prescription, and also directed that all registered pharmacists be made aware of this incident and the deficiencies that resulted in its occurrence. The committee also stressed the importance of patients questioning any aspect of their prescriptions that they do not understand, or anything that does not appear to be correct or expected.

## SECRETARY-REGISTRAR'S REPORT

- An allegation by a pharmacist who practised at a pharmacy about professional practice issues at that pharmacy that resulted in his resigning his position at that pharmacy. These issues included dispensing other than as written by the prescriber, acceptance of prescriptions from out of province, the role of the pharmacy technician in verification of prescriptions with the physician and the role of the pharmacy technician in the sale of Schedule II drugs. While the committee was concerned that the Pharmacist-in-Charge needs to be fully aware of their responsibilities for ensuring that all aspects of the legislation, regulations, Standards of Practice of the profession are adhered to by all pharmacy staff and that the use of a pharmacy technician is done within the Standards of Practice, there was conflicting information about the incidents alleged, such that the committee was unable to reasonably conclude that conduct worthy of sanction had occurred. The allegation was dismissed.
- An allegation from a physician that a patient of his had received an excessive dose of methadone in error from a pharmacy and that the incident had not been handled appropriately, or reported to him, by the pharmacist involved. The physician also expressed more general concerns about the dispensing of methadone by that pharmacy. As a part of the initial gathering of information and preparation of the allegation for consideration by the Complaints Authorization Committee, the physician's allegations were considered as two separate allegations, one related specifically to the dosing error incident reported, and the second related to the more general operation of the pharmacy.

With respect to the dosing error allegation, the Board accepted the recommendation of the Complaints Authorization Committee that the licence of the pharmacist involved be restricted so that he could only practice under the direct supervision of another pharmacist pending the outcome of the case. Subsequently, the allegation was referred to the discipline tribunal as a complaint. After a hearing of the discipline tribunal, the pharmacist involved was found guilty of unprofessional conduct or professional misconduct, through failure to maintain standards of practice of the profession including written standards, breach of the Code of Ethics, abusing improperly the authority to sell or dispense a drug or mixture of drugs, and display of a lack of knowledge, skill or judgement or disregard for the welfare of the public. The determination of appropriate penalties is pending at the time of writing this report.

With respect to the more general allegations about the pharmacy, the Complaints Authorization Committee has directed the Secretary-Registrar to conduct further investigation of the allegations and report further to the committee. This investigation is on going at the time of the writing of this report.

Six allegations have been received in recent weeks, which at the time of writing this report were at the initial stages of processing, prior to forwarding to the Complaints Authorization Committee for consideration. These complaints include:

- An allegation against a pharmacist related to unrequested automatic refilling of prescriptions, which were subsequently billed to the patient's drug insurance program even though not received by the patient.
- An allegation that a patient had been dispensed Cortisporin Ear Drops, when Eye Drops had been prescribed (and the drops were used in the patient's eye).
- An allegation that a pharmacist had failed to adhere to Standards of Practice related to continuing education by failing to submit requested documentation for auditing.
- An allegation that a pharmacist had acted unprofessionally by accusing, in the presence of other customers, a patient of attempting to defraud their drug insurance program when submitting prescription receipts.
- An allegation that a pharmacist had filled a prescription written on a TRPP pad, even though the prescription clearly indicated that it was to be filled at another pharmacy. The complainant alleged that the pharmacist had contacted the pharmacy indicated on the prescription, but had not contacted the prescribing physician who could have informed the pharmacist of the particular circumstances related to the prescription.

## SECRETARY-REGISTRAR'S REPORT

- An allegation by a physician that a pharmacy dispensing methadone was not complying with the Board's Standards of Practice

One allegation was on going at the time of last year's report against a pharmacy in which the patient alleged that he was treated unprofessionally by the pharmacists of that pharmacy. The alleged unprofessional conduct included refusal to refill prescriptions earlier than the actual expiry date of the previous filling, contacting the patient's physician without their permission, refusing to issue a refund for returned medications, and being generally rude and disrespectful. The Complaints Authorization Committee ruled that there was insufficient evidence presented that any of the pharmacists engaged in conduct worthy of sanction and dismissed the allegation. The patient subsequently lodged a complaint against that pharmacy and the Board with the Human Rights Commission, alleging that he had been discriminated against because of a physical disability. This complaint to the Human Rights Commission was dismissed by the Human Rights Commission as unsubstantiated and the case is now considered closed.

### **Legislative Committee and Professional Practice Committee:**

Revisions to the *Pharmacy Act* were implemented by the provincial government in the past year as a part of the adoption of the *Pharmaceutical Services Act*. The sections of the Pharmacy Act related to the Interchangeable Drug Formulary (generic drug substitution) and the Tamper Resistant Prescription Pad Program (TRPP) were repealed as a result of these sections now becoming a part of the *Pharmaceutical Services Act*.

Revisions to the Drug Schedules in this province were made by the Minister on January 26, 2007, and again on April 26, 2007, based upon the recommendations of our Board, which in turn are based on recommendations of the National Drug Scheduling Advisory Committee. Revisions were also made related to the schedule of drugs subject to the Tamper Resistant Prescription Drug Pad Program.

During the year the Board adopted By-law revisions related to a number of administrative fees. A comprehensive review and revision of the current *Pharmacy Regulations* is necessary and it is hoped this issue can be addressed in the coming year. A number of Standards of Practice, Guidelines and Board Polices were reviewed during the past year respecting a number of facets of pharmacy practice. These include:

- Standards of Practice related to the Schedule of Required or Recommended Reference Materials were revised,
- Standards of Practice for the sale of Schedule II and Schedule III drugs (based on the NAPRA model) were adopted,
- Standards of Practice related to mandatory continuing pharmacy education, now referred to as continuing professional development, were revised, including provision for auditing of compliance,
- Guidelines for the Pharmacist when dispensing methadone were converted to Standards of Practice,
- Standards of Practice related to delivery of prescriptions were revised
- Updated language proficiency requirements for registration, based on the revised NAPRA model standards, were adopted
- Compounding Guidelines, based on the new NAPRA model were adopted

Work currently being done by committees regarding professional practice and legislative issues includes a review of the Hospital Pharmacy Standards of Practice, development of regulations related to the delegation of pharmacists' functions to pharmacy technicians or students, and a review of the Standards of Practice related to pharmacy service to long term care facilities. A general review of all the current Standards of Pharmacy Practice has been on going as a part of the Board's strategic plan.

## SECRETARY-REGISTRAR'S REPORT

The Board has initiated discussions with the College of Physicians and Surgeons, the Newfoundland and Labrador Medical Association, the Association of Registered Nurses of Newfoundland and Labrador, and the Pharmaceutical Services Division of the Department of Health and Community Services concerning the development of regulations to permit the authorization of continuation of care prescriptions by pharmacists under certain circumstances.

### **School of Pharmacy**

The School of Pharmacy at Memorial University is an invaluable partner to the Board and collaboration between the School and our Board continues to be essential to both partners. Dr. Linda Hensman, Director of the School of Pharmacy has attended Council/Board meetings in an observer status, even before her election to the Board. Her commitment to the Board is demonstrated by her service as Board Chair over the past year. Krista Leil has represented Memorial University Pharmacy Students as an observer at Board meetings over the past year.

Our Board and the School of Pharmacy jointly operates the practical experience program for students and interns through the Joint Committee on Structured Practice Experience. Work by this committee over the past year includes implementation of the revisions to the practice experience requirements for registration and the development of a revised student/intern evaluation form for the use of preceptors.

Our Board has representation on various School of Pharmacy committees, including the Academic Council, the Evaluation Committee, the Entrance Committee and has committed to providing the School of Pharmacy whatever support it can give. We also very much appreciate the continuing support that the faculty and staff of the School of Pharmacy have provided to our Board and its committees during this past year. Without this commitment and support the capabilities and effectiveness of our Committees would be greatly diminished.

### **Other External Partnering:**

The Board places great importance on its contact and relations with other health care professions and agencies in fulfilling its responsibilities to protect the public interest in all matters related to the sale of drugs and the practice of pharmacy. Pharmacists must play a more active role through formal, as well as informal, consultation and participation on committees and other working groups.

The Board continues to work towards increasing collaboration with the Pharmacists' Association of Newfoundland and Labrador (PANL), and with the local branch of the Canadian Society of Hospital Pharmacists (CSHP), to encourage pharmacist input into the work of the Board.

Over the past year the NLPB has been involved with professional affairs at the national and regional level through its involvement with and representation at the National Association of Pharmacy Regulatory Authorities (NAPRA), the Council of Pharmacy Registrars of Canada (CPRC), the Pharmacy Examining Board of Canada (PEBC), the Canadian Council on Continuing Education in Pharmacy (CCCEP), the Canadian Pharmacists Association (CPhA) and other national bodies. This keeps us in contact with the happenings in other provinces and allows us input into national initiatives as well as being able to gather advice from our counterparts across the country. The Board regularly participates in regulatory discussions between various agencies of Health Canada and provincial pharmacy and other health care stakeholders

The Board is pleased that Sandra Carey, the NLPB representative on the NAPRA Board, has been elected as NAPRA President for the coming year.

## SECRETARY-REGISTRAR'S REPORT

Our Board has had ongoing participation in advisory committees of the Newfoundland and Labrador Centre for Health Information and on the development and implementation of its Pharmacy Network project. We have a representative on various committees of the Department of Health and Community Services, such as the Interchangeable Drug Products Formulary Advisory Committee, the Methadone Advisory Committee, the Crystal Meth Task Force, the Tamper Resistant Prescription Pad Program Advisory Committee, the Nurse Practitioner Regulations Advisory Committee, the Pharmacy Affairs Committee and the Pharmacy Consultative Committee. The Board is also represented on the Project Steering Committee of the Pharmacy Research Network project of Memorial University.

The Board also collaborates with representatives of the Royal Newfoundland Constabulary and the Royal Canadian Mounted Police to promote the valuable contribution that pharmacists can make to educating the public on drug abuse issues, and working collaboratively to address drug misuse and related crime.

### **Conclusion**

It continues to be my pleasure to oversee the day-to-day operations of the Board offices and implementation of the Board's policies and initiatives. My thanks go to our Board Chair, Dr. Linda Hensman, for her time and energies in leading the Board over the past year. It is always difficult for pharmacists to devote the time they would wish to serve on the Board, and even more difficult to fulfil the duties of a member of the Executive Committee or the Chair of the Board.

We would again particularly extend our thanks and appreciation to the ministerial appointees the Board, Donald Mifflin and Eugene Toope who have given devoted service to the Board and its Committees. Mr. Mifflin serves as the Chair of the Complaints Authorization Committee and as the Vice Chair of the Board, while Mr. Toope serves on the Finance Committee. The contribution made by lay members to our Board over the years has been very valuable and positive and we very much value the insight that they provide to the Board discussions and decisions.

I would also note that Roy Green will be completing his three year term of office at the end of this year's Annual Meeting. We thank Roy for his contribution and service to the Board.

Our Board has been very well served again this past year by our office support staff. The issues faced by our board seem to grow every year and dealing with these issues has been particularly challenging this past year as we adjust to the changes in staffing at the office and the increasing focus on professional practice issues. Our Executive Assistant, Veronica Harvey, has provided dedicated and professional service, which has been very much appreciated. Without this dedication our office would not have been able to function effectively. With all sincerity, I thank her for her efforts over the past year.

We also owe a debt of gratitude to the many pharmacists who have served the Board's various committees over the past year. Without the involvement of these committee members the Board would lose an important grounding in the day-to-day reality of pharmacy practice. The involvement and insight of more pharmacists at the committee level is vitally important and is a goal that we are pursuing more vigorously.

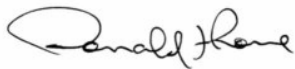
While Joan O'Mara has retired from work at the office, she continues to be intimately involved with the Apothecary Hall Trust and the operation of the James J. O'Mara Pharmacy Museum. She is a veritable walking encyclopaedia of NPhA history, and a human database of registration history. Her continued contribution to the profession is very much appreciated.

## SECRETARY-REGISTRAR'S REPORT

It is noteworthy that, as a part of the celebration on its 100<sup>th</sup> Anniversary, the Canadian Pharmacists Association has recognized 100 pharmacists who have made significant contribution to CPhA and the pharmacy profession over that time. Eight of those pharmacists are Newfoundlanders, or have Newfoundland roots, and seven of those have played prominent roles in, or been honorary members of the Newfoundland Pharmaceutical Association / Newfoundland and Labrador Pharmacy Board. Those pharmacists are John Downton, Clarence Jackman, J. Frank Janes, Keith Lawton, James J. O'Mara, Margot Priddle and Bernd Staeben.

Finally, I cannot conclude my report without offering my sincere thanks to the Deputy Registrar, Arlene Crane, for the exceptional dedication and enthusiasm that she has given to her service to the Board over the past year. While officially her position is a part time one, her service has been overtime. A significant amount of the success achieved by our Board over the past year has been as a result of Arlene's activities. I can not thank her enough for the assistance she has provided to me as Secretary-Registrar.

Respectfully submitted,



Donald F. Rowe, Secretary-Registrar  
May 30, 2007

## SECRETARY-REGISTRAR'S REPORT

### STATISTICAL SUMMARY

\*As of June 5, 2007

	1999	2000	2001	2002	2003	2004	2005	2006	2007*
Community Pharmacists	366	375	364	385	395	390	381	388	374
Hospital Pharmacists	79	78	77	77	82	85	84	82	85
Part Time & Relief Pharmacists	35	32	39	49	37	52	49	52	65
Administration Pharmacists	18	20	21	24	25	25	24	25	30
Honorary Pharmacists					6	7	9	8	7
Wholesale Pharmacists	66	6	4	4	2	2	2	2	1
Out of Province Pharmacists	14	12	19	19	15	13	11	6	7
<b>Total Practicing Pharmacists</b>	<b>518</b>	<b>523</b>	<b>526</b>	<b>558</b>	<b>564</b>	<b>574</b>	<b>558</b>	<b>563</b>	<b>569</b>
Non Practicing Pharmacists	43	39	33	36	27	26	23	31	19
Honorary Non Practicing Pharmacists	-	-	-	-	-	8	9	8	9
<b>Total Membership</b> (includes Honorary Members)	<b>561</b> (11)	<b>562</b> (11)	<b>559</b> (12)	<b>594</b> (14)	<b>597</b> (13)	<b>608</b> (15)	<b>592</b> (18)	<b>602</b> (16)	<b>597</b> (16)
<b>Total Number of Community Pharmacies:</b>								<b>187</b>	<b>185</b>
<b>Total Number of Hospital Pharmacies:</b>								<b>14</b>	<b>15</b>

#### Members, or former members, deceased since last Annual Report:

Mary Laing (former Member) – August 2006	Doug Piercey
Joe Dicks (former Member) – September 2006	Nellie Osmond (Ministerial Appointment/Discipline Committee)
George Young (Hon. Member) -	Jaclyn Rogerson - June 2007 (MUN Pharmacy Student)

#### New Licences Issued for Community Pharmacies (since last report)

\*SJ-349 Shoppers Drug Mart, LeMarchant Rd., St. John's (June 18/2006)  
 \*SJ-350 Shoppers Drug Mart, 390 Topsail Rd., St. John's (June 18/2006)  
 \*SJ-351 Shoppers Drug Mart, Wesleyville, NL (June 18/2006)  
 \*CB-352 Shoppers Drug Mart, West St., Corner Brook, NL (June 18/2006)  
 \*SJ-354 Shoppers Drug Mart, Churchill Sq., St. John's (July 16/2006)  
 \*GO-355 Shoppers Drug Mart, Bidgood's Plaza, Goulds, NL (August 12/2006)  
 \*GA-356 Lawtons Drugs, Elizabeth Dr., Gander, NL (August 21/2006)  
 \*PA-357 Lawton's Drugs, 1496 Topsail Rd., Paradise, NL (September 25/2006)  
 \*SJ-358 Virginia Park Pharmacy, Newfoundland Dr., St. John's (January 01/2007)  
 \*MA-359 Shoppers Drug Mart, 88 Conception Bay Hwy, CBS, NL (January 28/2007)  
 \*CA-362 Shoppers Drug Mart, Goff Ave., Carbonear, NL (February 25/2007)  
 MA-360 Villa Nova Pharmacy, Conception Bay Hwy, CBS, NL (February 19/2007)

#### Licences Terminated for Community Pharmacies (since last report)

\*PA-177 Medics Pharmasave, 1496 Topsail Rd., Paradise, NL (September 24/2006)  
 \*GO-342 Shoppers Drug Mart, Bidgood's Plaza, Goulds, NL (August 13/2006)  
 \*GA-058 Kelway's Pharmacy, Elizabeth Drive, Gander, NL (August 20/2006)  
 \*WE-203 Shoppers Drug Mart, Wesleyville, NL (June 17/2006)  
 \*SJ-104 Shoppers Drug Mart, 390 Topsail Rd., St. John's, NL (June 17/2006)  
 \*SJ-205 Shoppers Drug Mart, LeMarchant Rd., St. John's, NL (June 17/2006)  
 \*CB-097 Shoppers Drug Mart, West St., Corner Brook, NL (June 17/2006)  
 \*SJ-234 Shoppers Drug Mart, Churchill Sq., St. John's, NL (June 17/2006)  
 \*MA-212 Shoppers Drug Mart, Conception Bay Highway, CBS, NL (January 27/2007)  
 \*CA-099 Shoppers Drug Mart, Goff Avenue, Carbonear, NL (February 24/2007)  
 \*SJ-125 Virginia Park Pharmacy, Newfoundland Dr., St. John's, NL (December 31/2006)  
 PB-033 The Drug Store Pharmacy, Port Aux Basques, NL (February 23/2007)

**Note:** In the foregoing list of new licences issued, and licences terminated, entries marked with an "\*" reflect the policy of NLPB Board that Business Licences are non-transferable, therefore, new business licences are issued when a change of ownership takes place and the original licence is terminated.

**Hospital Pharmacies Closed (since last report):** None

PHARMACY EXAMINING BOARD OF CANADA  
REPORT TO NLPB ANNUAL GENERAL MEETING 2007

The Pharmacy Board of Canada held its 2007 Annual Board Meeting on February 24<sup>th</sup> in Toronto. Standing committee meetings were held over the 3 days preceding the annual meeting at which time many issues were addressed.

This year in addition to the Provincial Regulatory Authorities and organizations usually represented on the Board there were a number of new faces representing additional PRA's. For the first time in a number of years, both PEI and Nova Scotia have decided to send representatives to sit on the Board. They are a welcomed addition to the Board and we are very excited to have them join PEBC once again.

For 2006 there were 1175 names added to the Register by examination which is a slight increase from 2005 (12.6 %). At year end, there were 27,658 names on the Register. A total of 1687 candidates wrote the Qualifying Exam Part I in 2006 as compared to 1741 in 2005. A total of 1601 candidates took the Qualifying Exam Part II (OSCE) in 2006 compared to 1549 in 2005. The OSCE was offered at thirteen sites across Canada in the spring and seven sites in the fall. Statistically 97.5 % of the graduates from the English speaking schools and 12.2 % of the graduates from French speaking schools took the exam.

In 2006 there were a total of 17 candidates across the country who took some portion of the PEBC exam for non certification purposes (11 for the Alberta College of Pharmacists, 4 for the College of Pharmacists of British Columbia, 1 for the Manitoba Pharmaceutical Association and 1 for the Ontario College of Pharmacists), as compared to 36 in 2005. In addition 6 candidates were assessed for the CPBC Professional Development and Assessment Program.

A total of 953 candidates wrote the Evaluating Examination which was a decrease from 2005 -975 candidates. The Evaluating Examination was held at seven of the faculties and colleges of pharmacy in Canada and at one center in London, England. Of the candidates a total of 543 passed the examination and were permitted to apply for the Qualifying Examination. A total of 801 applicants applied for document evaluation.

PEBC is pleased that the Moving Forward – Pharmacy Human Resources for the Future study is progressing rapidly. Dr Linda Suveges has just finished her two year term on the Board but will continue to serve as the PEBC representative on the committee and keep the Board updated with the study's progress.

PEBC continues to move forward with the pilot entry-to-practice examination for pharmacy technicians. The Ontario College of Pharmacists, Alberta College of Pharmacists and the College of Pharmacists of British Columbia are all collaborating in the development of the examination. A Steering Committee consisting of representatives from the various stakeholders will serve as an advisory committee to guide PEBC in the development and piloting of the technician examination. NAPRA's Entry to Practice Competencies for Pharmacy Technicians will form the basis for the examination blueprint. PEBC will develop an evaluating examination for on-the-job trained technicians, graduates from non-accredited study programs and any international candidates.

Earlier this year the provincial regulatory bodies were consulted in an effort to resolve the ongoing issue of how many attempts a candidate may take the PEBC examination. Based on the feedback a clear consensus among the PRA's could not be obtained. Alberta College of Pharmacists recently placed their own restrictions to limit the number of attempts on a registration examination to four. Due to the lack of consensus PEBC has decided not to change the policy on the number of attempts a candidate may take the examination. However PEBC has decided to modify how it provides information to unsuccessful candidates in terms of what they may be able to do to be better prepared for their next attempt i.e. remediation.

PHARMCY EXAMINING BOARD OF CANADA  
REPORT TO NLPB ANNUAL GENERAL MEETING 2007

This past year has been very exciting for PEBC. With the ongoing development of the new technician exam there will be much to do and many challenges to overcome. I am thankful to the Newfoundland Pharmacy Board for giving me the opportunity to represent the board at the PEBC table. I will continue to serve on the PEBC Board with the utmost enthusiasm and dedication and represent the Newfoundland Pharmacy Board to the best of my abilities. I look forward to our next PEBC Board meeting which is tentatively scheduled for Oct 26-27, 2007.

Respectfully Submitted,

Tracey Park

NLPB COMMITTEES 2006-07

**COMPLAINTS AUTHORIZATION  
COMMITTEE**

Current Board Members  
Don Mifflin – Chair  
Jason Druken – Vice Chair

**JOINT COMMITTEE ON  
STRUCTURED  
PRACTICE EXPERIENCE**

Andrea Handrigan  
Darlene Mansfield  
Randy McFadyen

**FINANCE COMMITTEE**

Linda Hensman, Chair  
Sandra Carey  
Roy Green  
Margot Priddle  
Eugene Toope

**DISCIPLINARY PANEL**

Bernd Staeben (Chair)  
Colleen Abbott-Hibbs  
Mike Batt  
Janice Chalker  
Barry Downey  
Walter Fleming  
Jeff Fost  
Stephen Gillingham  
Denise O'Brien  
Ron Pomeroy  
Wanda Spurrell

**Ministerial Appointments**

Kathy Ann  
Nicholas F. Hurley

**Alternates**

Connie Burt  
Cyril Daley  
Bill Simmons

**LEGISLATIVE COMMITTEE**

Jerry Young, Chair  
Derrick Hierlihy, Co-Chair  
Carson Collins  
David Galway  
Brian Healy  
Keith Hogan  
Seumas Gibbons  
Susan Gillingham  
Trent White

**REGISTRATION AND LICENSING COMMITTEE**

Don Hillier, Chair  
Darren Bursey  
Jason Druken  
Lynn Hartery  
Melanie Healey  
Dr. Debbie Kelly

Mike LeBlanc  
Derek Long  
Kraig Manuel  
Gerald Peckham  
Dr. Leslie Phillips  
Jason Ryan

Barbara Scaplen  
Heather Seeley  
Barbara Thomas  
Secretary-Registrar (or designate)

**PROFESSIONAL PRACTICE COMMITTEE**

Sandra Carey (Chair)  
Keith Bailey  
Connie Burt  
Carson Collins  
John Downton  
Jason Druken  
Rod Forsey  
Steve Gillingham

Susan Gillingham  
Derrick Hierlihy  
Keith Hogan  
Joanne Howlett  
Perry Humphries  
Norman Lace  
Tracey Park  
Geraldine Osmond

Angie Payne  
Margot Priddle  
Patrick Ryan  
Patricia Spurrell  
Christina Tulk  
Ken Walsh  
Terry Walsh

NLPB STRATEGIC PLAN – 2006/07

**GOAL 1 OPTIMIZE THE PRACTICE OF PHARMACY TO ENHANCE PATIENT CARE**

- Objective 1 Define the role of Pharmacy Technicians**
- Review and Update Standards of Practice for Pharmacy Technicians
  - Develop and Implement regulations relating to Pharmacy Technicians
- Timeline End of 2006 for hospitals and end of 2008 for community.  
Responsibility Professional Practice Committee
- Objective 2 Pursue collaborative prescribing authority**
- Define
  - Develop Guidelines
  - Investigate
  - Lobby and Sell
  - Last MD Strike
- Timeline Define: Up to June 2007  
Develop Guidelines (up to June 2008)  
Investigate  
Lobby and Sell (on-going)  
Last MD Strike
- Responsibility Office and Professional Practice Committee
- Objective 3 Raise awareness of Pharmacists and the Public on Patient Safety Issues**
- Medication reconciliation
  - Self-audits
  - ISMP
  - Education
  -
- Timeline December 2008  
Responsibility New sub-committee of Professional Practice Committee
- Objective 4 Develop Standards of Practice for Pharmacy Network**
- Timeline January 2008  
Responsibility NLCHI Pharmacy Advisory Committee (it was noted that M. Priddle had discussed this with the Secretary-Registrar and said it would be appropriate).
- NLPB Board Committee on Reference Materials and Computer Requirements

*NLPB STRATEGIC PLAN – 2006/07*

**GOAL 2    *GUIDE AND DIRECT CONTINUOUS PROFESSIONAL DEVELOPMENT OF PHARMACISTS AND OTHERS INVOLVED IN THE PRACTICE OF PHARMACY***

**Objective 1    Establish priorities for Professional Practice Committee**

Timeline        December 2006  
Responsibility   Board

**Objective 2    Communicate and consult with pharmacists regarding changes impacting the profession**

Timeline        Ongoing  
Responsibility   Office

**Objective 3    Review and develop regulations relating to Pharmacy Students**

Timeline        March 2007  
Responsibility   Joint Committee on Student Practice Experience

**Objective 4    Engage in national initiatives related to pharmacy technicians**

Timeline        Ongoing  
Responsibility   Chair – Professional Practice Committee and Registrar

**Objective 5    Promote pharmacists involvement in Board and NLPB Committees**

Timeline        Ongoing  
Responsibility   All

**GOAL 3    *ENSURE ON-GOING EVALUATION FOR THE IMPROVEMENT OF POLICY AND PRACTICES***

**Objective 1    Complete transition of self-reporting for Professional Development and review learning portfolio process**

Timeline        As soon as possible  
Responsibility   Board/Office and Registration & Licensing Committee

**Objective 2    Review and assess Board requirements for Practice Experience for licensing**

Timeline        March 2007  
Responsibility   Joint Committee Student Practice Experience

**Objective 3    Review and Update Inspection Process and Practices**

Timeline        Ongoing  
Responsibility   Office

**Objective 4    Endorse and promote research activities to enhance practice and policy**

Timeline        Ongoing

## NLPB STRATEGIC PLAN – 2006/07

Responsibility Board, MUN Faculty, Office

### Objective 5

#### Review and Assess CE Requirements

Timeline June 2007

Responsibility Registration & Licensing Committee

### Objective 6

#### Review and assess Licensing Exam (to ensure QA and reflect practice)

Timeline June 2007

Responsibility Registration & Licensing Committee

Note: Cf. PEBC blueprint  
To include entry to practice competencies

### Objective 7

#### Develop and Implement a Self-Evaluation Process for the Board

Timeline June 2008

Responsibility Board

It was suggested a small committee should undertake this objective, and this should be discussed further at the next Board Meeting.

It was also suggested that the Strategic Plan should be presented to the pharmacists at upcoming Zone Meetings.

D. Rowe

Secretary-Registrar advised the Board of the new reporting format and report requirements being implemented by Government of Regulatory Boards for their Annual Reports.

D.Rowe

## GOAL 4 PROMOTE AND ADVANCE THE PROFESSION THROUGH COLLABORATING AND BUILDING PARTNERSHIPS WITH VESTED PARTIES

### Objective 1

#### Liaise and interact with government and regional health authorities to ensure the involvement of the Board in all relevant health issues

Timeline Ongoing

Responsibility Board Chair and Registrar

### Objective 2

#### Participate with other provincial regulatory authorities, advocacy groups, educational institutions and student organizations.

- E.g. NAPRA, CPhA, PANL, CSHP, CCCEP
- Other Health Professional Boards (e.g. ARNNL, College of Physicians and Surgeons)

- Other Community Organizations (e.g. RNC/RCMP, Schools, etc.)
  - School of Pharmacy, Technician Training Programs
  - MUPS, CAPSI
- Timeline On-going  
Responsibility All

**Objective 3** Ensure a process of adequate and timely communication to the public regarding public health issues

Timeline On-going  
Responsibility Office

**GOAL 5 REGULATE AND GOVERN THE PROFESSION IN A MANNER WHICH ASSURES THE PUBLIC OF PROFICIENCY AND COMPETENCY IN PHARMCY PRACTICE**

**Objective 1**  
**Part A** Evaluate and Establish Priorities, and

Timeline January 2007  
Responsibility Board

**Objective 1**  
**Part B** Revise constating documents as required to reflect changes in pharmacy practice

- Act and Regulations
- Standards of Practice
- By-Laws

Timeline On-going  
Responsibility Legislative Committee

**Objective 2** Develop and implement a process to make the public(s) aware of the impact of regulatory changes

Timeline On-going  
Responsibility Office

**Objective 3** Determine Board governance in accordance with the Act for implementation by the NLPB

Timeline On-going  
Responsibility Board

**NEWFOUNDLAND AND LABRADOR PHARMACY BOARD**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2006**

**John E. Buckingham**

**Chartered Accountant**

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P.O. Box 21187 \* RPO MacDonald Drive \* St. John's, NF \* A1A 5B2 \* Tel: 754-3500 \* Fax: 754-6509

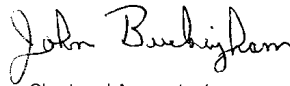
**AUDITOR'S REPORT**

To the Members of the Newfoundland and Labrador Pharmacy Board

I have audited the statement of financial position of the Newfoundland and Labrador Pharmacy Board as at December 31, 2006, and the statement of changes in net assets, the statement of revenues and expenditures and the statement of cash flows for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining on a test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2006, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



Chartered Accountant

St. John's, NL  
June 7, 2007

NEWFOUNDLAND AND LABRADOR PHARMACY BOARD

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2006

	<u>2006</u>	<u>2005</u>
<b><u>ASSETS</u></b>		
<b>Current assets</b>		
Cash	\$ 638,634	428,782
Receivables	3,227	14,073
Prepaid expenses	<u>11,486</u>	<u>10,546</u>
	653,347	453,401
<b>Land, building and equipment (Notes 2 and 3)</b>	<u>260,786</u>	<u>269,482</u>
	<u>\$ 914,133</u>	<u>722,883</u>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities</b>		
Payables and accruals (Note 6)	\$ 93,708	73,428
Fees and licenses collected in advance (Notes 2 & 4)	<u>350,250</u>	<u>226,825</u>
	<u>443,958</u>	<u>300,253</u>
<b><u>NET ASSETS</u></b>		
<b>Invested in land, buildings and equipment</b>	260,786	269,482
<b>Internally restricted (Note 7)</b>		
Discipline Legal Fund	90,000	80,000
<b>Unrestricted</b>	<u>119,389</u>	<u>73,148</u>
	<u>470,175</u>	<u>422,630</u>
	<u>\$ 914,133</u>	<u>722,883</u>

See accompanying notes.

On behalf of the Board:

Linda R. Hensman Chairperson

[Signature] Secretary/Registrar

NEWFOUNDLAND AND LABRADOR PHARMACY BOARD  
 STATEMENT OF CHANGES IN NET ASSETS  
 YEAR ENDED DECEMBER 31, 2006

	2006				2005
	Land Building & Equipment	Internally Restricted Discipline Legal (Note 7)	Unrestricted	Total	Total
Beginning balance	\$ 269,482	80,000	73,148	422,630	418,885
Excess (deficiency) of revenues over expenditures	(11,760)	-	59,305	47,545	18,656
Equipment purchased	3,064	-	(3,064)	-	-
Transferred	-	10,000	(10,000)	-	(14,911)
Ending balance	<u>\$260,786</u>	<u>90,000</u>	<u>119,389</u>	<u>470,175</u>	<u>422,630</u>

See accompanying notes.

NEWFOUNDLAND AND LABRADOR PHARMACY BOARD

STATEMENT OF REVENUES AND EXPENDITURES

YEAR ENDED DECEMBER 31, 2006

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	<u>2006</u>	<u>2005</u>
<b>Revenues</b>		
Fees - pharmacist licenses	\$ 222,180	218,265
- business licenses	192,165	188,370
- non-practicing licenses	2,375	2,375
- other	<u>13,300</u>	<u>11,428</u>
	430,020	420,438
Interest	7,629	6,036
Sales of materials and supplies	663	2,501
Other	-	1,111
Loss on sale of land and building	<u>-</u>	<u>(1,112)</u>
	438,312	428,974
<b>Expenditures (Schedule 1)</b>	<u>390,767</u>	<u>410,318</u>
<b>Excess of revenues over expenditures</b>	<b>\$ <u>47,545</u></b>	<b><u>18,656</u></b>

See accompanying notes.

NEWFOUNDLAND AND LABRADOR PHARMACY BOARD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2006

1. **PURPOSE AND NATURE OF THE ORGANIZATION**

The Newfoundland and Labrador Pharmacy Board is the statutory governing and self-regulatory body for the pharmacy profession in Newfoundland and Labrador. It supports and protects the health and wellbeing of the public and promotes excellence in the practice of pharmacy by setting and enforcing high standards of practice, competency and ethical conduct. The Board is a not-for-profit organization and as such is not subject to either federal or provincial income taxes.

2. **SIGNIFICANT ACCOUNTING POLICIES**

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. Significant accounting policies are described below.

**Contributed services -**

The Board and its members benefit from contributed services in the form of volunteer time for various committees. Due to the difficulty of determining its fair value, contributed services are not recognized in these financial statements.

**Revenue recognition -**

Fees and licenses are due in advance at December 31 of each year for the following calendar year and are recognized in income in the year to which they apply.

Cost recoveries resulting from Discipline Committee orders are recognized only when there is an established payment agreement in place with the member and the agreement terms are current or, if in the opinion of the Board, there is a high probability that the cost will be recovered.

**Land, buildings and equipment -**

Land, building and equipment are stated at cost. Amortization is provided on the declining balance basis at the rates set out below.

Building	4%
Furniture and equipment	20%
Computer equipment	30%

**Use of estimates -**

The preparation of the Board's financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported revenues and expenditures during the reporting period. Actual results could differ from those estimates; however, such differences would not be expected to have a material impact on these financial statements.

NEWFOUNDLAND AND LABRADOR PHARMACY BOARD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2006

3. LAND, BUILDING AND EQUIPMENT

	<u>2006</u>			<u>2005</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Land	\$ 26,000	-	26,000	26,000
Building	472,133	246,077	226,056	235,476
Furniture and equipment	44,264	39,735	4,529	5,579
Computer equipment	14,570	10,369	4,201	2,427
	<u>\$ 556,967</u>	<u>296,181</u>	<u>260,786</u>	<u>269,482</u>

4. FEES PAID IN ADVANCE

	<u>2006</u>	<u>2005</u>
Practicing members fees	\$ 182,500	114,380
Business licenses	165,750	111,320
Non-practicing members fees	<u>2,000</u>	<u>1,125</u>
	<u>\$ 350,250</u>	<u>226,825</u>

5. LEASE COMMITMENT

The Board has entered into lease agreements for rental and maintenance of office equipment requiring annual payments of \$6,940 expiring in 2008.

6. Payables And Accruals

	<u>2006</u>	<u>2005</u>
Trade payables and accruals	\$ 11,416	8,350
HST and source deductions	52,772	33,318
Salaries, pension & severance	<u>29,520</u>	<u>31,760</u>
	<u>\$ 93,708</u>	<u>73,428</u>

NEWFOUNDLAND AND LABRADOR PHARMACY BOARD

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2006

7. INTERNALLY RESTRICTED FUNDS

The Board has internally restricted \$90,000 of unrestricted net assets to the Discipline Legal Fund to be used for litigation fees resulting from any future disciplinary actions. Any non-budgeted discipline expenses will be funded from this Fund. The balance in this Fund will be reviewed annually and maintained at a level determined by the Board.

8. FINANCIAL INSTRUMENTS

For cash, receivables, and payables and accruals, the carrying amounts of these financial instruments approximate fair value due to their short-term maturity or capacity of prompt liquidation.

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