

# SASKATCHEWAN ASSOCIATION OF LICENSED PRACTICAL NURSES



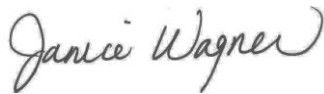
<b>Council Meeting April 3<sup>rd</sup>, 2019</b>	<b>Meeting Time: 1000</b>	<b>Meeting Location: SALPN Board Room</b>
Attendance	Janice Wagner, Denise Kominetsky, Tina Sentes, Linda Ewen, Mary Ellen Wellsch, Kathy Bradford, Lynsay Nair (ex-officio)	
Regrets	Heather Griffith, Theo Bryson, Kim Chinski	
Chair	Janice Wagner	
Staff	None Present	
Attendance Via Teleconference	N/A	
<p style="text-align: center;"><b>I. Call Meeting to Order/Meeting Opening</b> <b>1005 am: SALPN Chair: Janice Wagner</b></p> <p>M: T Sentes S: K Bradford Carried</p>		
<p>A. General Discussion B. Review of the 2018 Audited Financial Statements</p>	<p>1. Accountant: The accountant has indicated 2019 will be his last year providing accounting services to the SALPN.</p> <ul style="list-style-type: none"> <li>• Audit: Challenges with timelines/proposed dates to receive statements x3+ years</li> </ul>	

	<p>Executive Director reviewed/explained the financial statements page by page with the Council.</p> <ul style="list-style-type: none"> <li>• Small improvement to the overall financial position in 2018 from 2017</li> <li>• Differences in cash on hand at year end related to the large capital project in 2017</li> <li>• Revenue is \$100 000 less in 2018 than 2017 on account of licensure trends/PN students completing the PN program/ no special promo item sales/ no insurance claim</li> <li>• Expenses comparable in 2017 and 2018</li> <li>• Depreciation of the leasehold improvements marked in 2018</li> </ul> <p>Questions resulting from the review/ requiring follow-up:</p> <ol style="list-style-type: none"> <li>1. Statement of Financial Position: The employee deductions payable is twice as high in 2018 as 2017. Can this be explained?</li> <li>2. Statement of Operations: Miscellaneous income is somewhat higher in 2018 than 2017. Can this be explained?</li> <li>3. Administrative Notes: The lines titled accounting and auditing appear to be reversed.</li> </ol> <p><b>Action Item: ED to follow up on the three noted inquiries and report back to Council.</b></p>
<p>C. Review of the Summary of un-adjusted Differences (SUD)</p>	<p>The Executive Director reviewed and explained the SUD with/to the Council be section.</p>

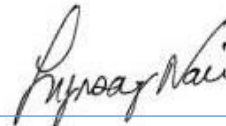
	<p>Auditors Conclusion Note: The financial statements are presented free from material misstatement.</p>
<p>D. Review of Constructive Service Letter</p>	<p>Constructive Services Letter received from the auditor on morning of April 3<sup>rd</sup>. Reviewed and Summarized with the Council in attendance;</p> <p>Items to Note:</p> <p>“A number of payments made through EFT were without documented approvals”</p> <ul style="list-style-type: none"> <li>• The current system does not generate a report with visible approvals</li> </ul> <p><b>Action Item: Follow-Up: Management to inquire with ScotiaBank to update system to make multi-step approval “initials” obvious.</b></p> <p><b>ED to report response to the Council</b></p> <p>“It is recommended all types of remuneration be indicated in detail on the employment contract letter provided to each employee every year”</p> <ul style="list-style-type: none"> <li>• SALPN supplied phones are currently not noted as a taxable benefit</li> </ul> <p><b>Action Item: Management to inquire about and implement according to CRA standards.</b></p> <p><b>ED to report on same to Council</b></p> <p>“It is recommended the third party accounting system is maintained in the SALPN office for data security “</p> <ul style="list-style-type: none"> <li>• The third party accountant currently maintains the accounting record system</li> </ul>

	<p>outside of the office. Management does not have access to it.</p> <p><b>Action Item: Follow up: Management to arrange for access to the book keeping system.</b></p> <p><b>ED to report to Council on same.</b></p> <p><b>Action Item: Follow-Up letter to the auditor is to be drafted in response to the Constructive Services Letter and recorded in the minutes of Council.</b></p>
<p>E. Approval of 2018 Audited Financial Statements</p>	<p><b><i>Motion to approve the 2018 Audited Financial Statements subject to the clarification of the three noted follow up items.</i></b></p> <p>M: K Bradford S: T Sentes</p> <p>Carried</p>
	<p>Meeting Adjourned.</p>

Signed,



Janice Wagner; SALPN Chair



Lynsay Nair; SALPN Executive Director