

COLLEGE OF
PARAMEDICS
OF NOVA SCOTIA



ANNUAL
REPORT
2020
2021



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ABOUT THE COLLEGE

The College of Paramedics of Nova Scotia (hereinafter referred to as the College) completed its fourth year of operation on March 31, 2021. As the regulatory authority for the practice of paramedicine, our objects are enshrined in the Paramedics Act.

The College must:

- serve and protect the public interest in the practice of paramedicine
- preserve the integrity of the paramedic profession, and
- maintain public and member confidence in the ability of the profession to regulate the practice of paramedicine.

Each Councillor, Committee and Paramedic member regardless of the class of licensure or geographical district, above all other things, is expected to represent the public's interests in the practice of paramedicine.

VISION

"Improving the Health of Nova Scotians through excellence in professional paramedic care."

MISSION

"To protect the public and ensure public and member confidence by effectively regulating the paramedic profession."

VALUES

- Compassion – for everyone.
- Integrity – doing the right thing even when people are not looking.
- Innovation – remaining open to possibilities; demonstrating critical thinking; taking appropriate risks; and encouraging innovation to improve outcomes.
- Accountability – to the public, government, members, and our stakeholders.
- Fairness – impartiality and fairness in how we do our work and treat those we represent and interact with.

Through the College's Vision, Mission and Values, the College will effectively carry out its' mandate, which according to Section 4(1) of the Paramedics Act is:

"Serve and protect the public interest in the practice of paramedicine; preserve the integrity of the paramedic profession; and maintain public and member confidence in the ability of the profession to regulate the practice of paramedicine."

PRESIDENT AND ED/REGISTRAR MESSAGE

It is our pleasure to present the fourth annual report for the 2020 – 2021 fiscal year on behalf of the College.

The fiscal year began with the College acknowledging that it was in an unprecedented time, due to the COVID-19 pandemic. The citizens of Nova Scotia were counting upon all regulatory bodies to support the healthcare system, while ensuring they met the public's expectation to protect their interests. However, despite the pandemic, the Council, the College's statutory committees and staff ensured the College continued to function toward implementing measures to protect the public interest in the practice of paramedicine.

Late in March, and into early April, of 2020, the Council and Registration Committee implemented processes that permitted non-licensed paramedics to assist during the pandemic and those licensed paramedics who did not meet the College's continuing competency program requirements to be issued restricted temporary licenses, thus, allowing those paramedics to practice.

Council also reflected upon the College's continuing competency program, recognizing that Registrants were limited in their ability to obtain certain point requirements due to restrictions put in place under public health orders. Due to this, requirements were modified for the April 1, 2020 to March 31, 2021 period ensuring a safe and realistic assessment of continuing competency.

Council and Committees continued to meet their statutory obligations by attending virtual meetings via the College's secure Microsoft Teams meeting platform. Not one meeting was missed as the result of the pandemic, showing the College's commitment to their public interest mandate.

Operationally, College staff ensured day-to-day business functions continued, with processes only slowing due to external forces, such as postal and courier services and the receipt of criminal record checks. Some of the College staff were directed to work from home, with limited staff accessing the College's offices on a daily basis to ensure applicants and Registrants obtained their licenses in a timely fashion.

We hope you find this report informative as it captures the details of some key highlights from 2021 including the completion of the College's feedback report concerning the proposed amendments to the Paramedics Act and Regulations.

Respectfully Submitted

*Ryan Brown MPH MBA PCP FRSPH
President, College of Paramedics of Nova Scotia*

*Karl Kowalczyk ACP BBA
Executive Director/Registrar*

COUNCIL 2021

As we entered our fourth year of operations, the Council consisted of eight elected paramedics and only three public representatives, while awaiting the appointment of a fourth public representative. In June 2020, the Governor in Council, on the report and recommendation of the Minister of Health and Wellness appointed three new public representatives to the Council resulting in the replacement of Public Councillors Doug Lloy and James (Jim) Williams, and the appointment of the College's fourth public representative.



*Ryan Brown, President
(Paramedic Councillor,
PCP Class of Licensure)*



*Kevin Carey, Vice President
(Paramedic Councillor,
Central District)*



*Brian Oliver (Paramedic Councillor,
Eastern District)*



*Ryan Grist (Paramedic Councillor,
Western District)*



*Laura Hirello (Paramedic Councillor,
Northern District)*



*Jason MacKay (Paramedic Councillor,
ACP Class of Licensure)*



*Anthony (Travis) MacNeil
(Paramedic Councillor,
ICP Class of Licensure)*



*Nicholas Burke (Public Councillor,
Order-in-Council Appointment)*



*Sean Teed (Paramedic Councillor,
CCP Class of Licensure)*



*Elizabeth Mann (Public Councillor,
Order-in-Council Appointment)*



*Andrew Nemirovsky (Public Councillor,
Order-in-Council Appointment)*



*Caitlin Lees (Public Councillor,
Order-in-Council Appointment)*



*Karl Kowalczyk, ED/Registrar
(Ex-officio)*

WALL OF APPRECIATION FOR SERVING ON COUNCIL 2021

This is dedicated to the outgoing paramedic and public representatives of the Council, who were so dependable, supportive, encouraging and engaged in the College's objective to serve and protect the public interest in the practice of paramedicine. The College sincerely appreciates your time and dedication to the organization.

Our outgoing Councillors this year are:



*Doug Lloy (Public Councillor,
Order-in-Council Appointment)*



*Sean Teed (Paramedic Councillor,
CCP Class of Licensure)*



*James Williams (Public Councillor,
Order-in-Council Appointment)*

The Nominations Committee seeks Paramedic Councillor nominations annually during the first week of December.

PARAMEDIC COUNCILLOR NOMINATIONS AND VOTING

Over the course of the past four years there has been varying degrees of Registrant engagement in the nominations and voting process for electing paramedic councillors. This year only three people were nominated for the two positions that were up for election.

Council wanted to take this opportunity to remind all Registrants that every member who holds a Practising or Restricted Practising license and is in good standing, is eligible to be nominated as a candidate for a Councillor position if the practising member meets the eligibility criteria described below. By-law Article 12.1

A member in “Good Standing” means a practising member who is not in default of payment of any monies owing to the College. By-law Article 2

The geographical district in which a member is eligible to be nominated is (a) normally the geographical district of the member’s residential address, or place of employment, as reflected in the records of the College, or (b) for members who are not residents of, or employed within Nova Scotia, the geographical district of the address for the College’s Head Office. By-law Article 8.2

The classes of licensure in which a member is eligible to be nominated are PCP, ICP, ACP and CCP. By-law Article 9.2

As per College By-law Article 11.2, for a member to be eligible for nomination to the Council, the member must:

- a) Hold a practising status;
- b) Is not in default of payment of any monies owing to the College;
- c) Is able and willing to serve fairly, impartially and in the public interest;
- d) Is not currently the subject to a licensing sanction, or was not subject to a licensing sanction within the five years preceding the date of the election;
- e) Is not an employee of the College;
- f) Is willing to contribute to the attainment of the purposes of the College;
- g) Is able to devote the appropriate time and attention to the role of District Councillor or Class of License Councillor, as the case may be; and
- h) Has, or is willing to attain, the appropriate competencies to fulfil their role.

Candidates may be nominated by two practising members or by the Nominations Committee.

Nominations are generally called for during the first week of December annually.

Council positions work through a three-year cycle. This year the Critical Care Paramedic Class of licensure and Central Geographical District positions were elected and will not become available again for another three years. The next cycle will be for Northern District, Western District and Advanced Care Paramedic Class of Licensure. Then, in the following year, there will be the Eastern District, Intermediate Care Paramedic and Primary Care Paramedic Classes of licensure.

All Councillors are expected to represent the public interest, above all others, in the practice of paramedicine.

2021 STRATEGIC PLANNING & PRIORITIES OUTCOMES

At the October 18, 2019 Session 17 meeting Council approved a strategic plan for the College with the intent that the College would act toward achieving 4 strategic priorities working from the values of compassion, integrity, innovation, accountability, and fairness.

This year the Council is pleased to report that of those 4 strategic priorities a number of items have been realized.

One of the priorities identified related to Registrants and stakeholders being confident in the ability of the College to regulate the practice of paramedicine through right touch and relational regulation. Over the past year several actions identified in the strategic plan have been accomplished.

Council and staff have, and continue to develop, an understanding of right touch and relational regulation. This has been demonstrated through the development of policies associated with registration and licensing, as well as the complaint process. The College's consultations on the proposed amendments to the Paramedics Act and Regulations became the College's engagement plan to gather and disseminate information to Registrants and stakeholders. It also provided a path for the College to work with the Department of Health and Wellness to recommend changes to the Paramedics Act for the purposes of modernizing the legislation.

Another priority was optimizing paramedic practice to meet the needs of the public of Nova Scotia in response to the changing health system demands. In 2020, the Council approved and published a practice guideline line in relation to scope of the profession, class of licensure scope, individual scope of practice and scope of employment.

The College worked with the Department of Health and Wellness to determine future needs of the health system to optimize paramedic scope of practice within various delivery models and settings. In late March and early April 2020, the Department of Health and Wellness reached out to the College to seek the College's assistance in identifying as many paramedics as possible who could assist during the COVID-19 pandemic. College staff worked with the Registration Committee and Council to implement processes that would allow Registrants who had not renewed their licenses to achieve a pathway to licensure, without the payment of fees to assist during the pandemic. Additionally, in conjunction with the Registration Committee, College staff worked to identify a pathway to licensure for those paramedics who had not completed their continuing competency program for license renewal. The College also worked with DHW to provide clear understanding as to how each class of paramedic licensure could be utilized for various roles during DHW's COVID-19 pandemic response, thus broadening DHW's understanding of how paramedics could be optimized in the health system.

The Council also provided clarity, within the College's approved Essential Competency Profile, regarding medication administration by each class of licensure. Council has engaged with the Canadian Organization of Paramedic Regulators (COPR) on a Pan-Canadian project to further refine the essential competencies profiles taking into consideration the Nova Scotia health system needs and risk for potential harm.

Finally, it was the College's consultations regarding proposed amendments to the Paramedics Act and Regulations that allowed it to engage Registrants and stakeholders to better understand how paramedics practice within an inter professional collaborative model and provided clarity on autonomous, supervised, and collaborative practice.

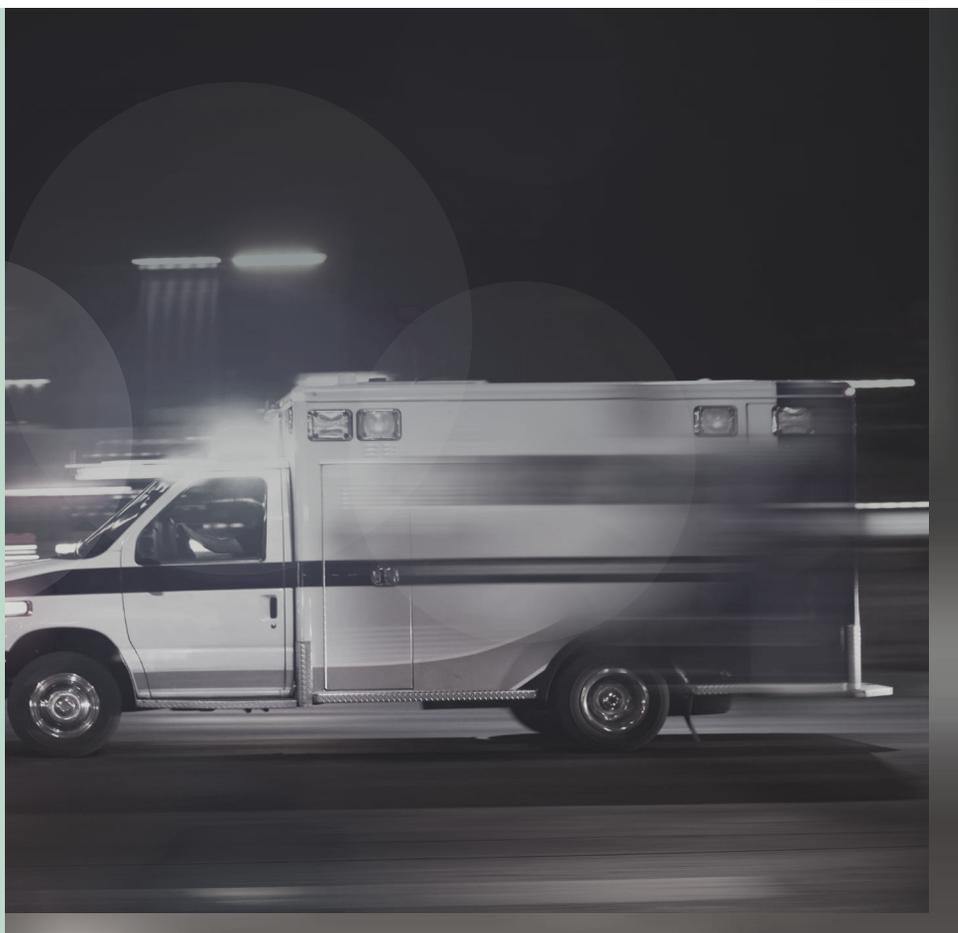
A third strategic objective identified by Council was to solidify its governance model and establish mechanisms of accountability to the public, stakeholders, and Registrants. The College is pleased to report that late in the 2020 fiscal year the Council approved a policy framework based upon a policy governance model. Subsequently, in early 2021 Council began to act toward approving the appropriate policies. More work is still required in this area and the goal is to finalize all governance policies within the first half of the 2022 fiscal year.

Additionally, the consultations on proposed amendments to the Paramedics Act and Regulations have allowed the College to open communications channels with multiple employers, unions, associations, educational institutions, other paramedic regulators across Canada, other health profession regulators, Nova Scotia governmental department and Registrants. These communications channels are allowing for the establishment of strategic relationships.

Finally, while the College has not formalized a specified process for monitoring and reporting on the progress and achievement of its strategic goals/priorities, it has been monitoring its progress, as is evident by the information detailed in this annual report.

The College continued to work and monitor its goal of ensuring the public receives safe, culturally competent care from paramedics.

Information related to the practice of paramedicine including practice guidelines are accessible on the College's website under "Paramedic Practice".



KEY REGULATORY ACCOMPLISHMENTS

Over the course of the past year, the Council has been working intently for the purpose of strengthening the College to fulfil its mandate of protecting the public interest in the practice of paramedicine.

Whether it was the improvement of regulatory tools or obtaining advice to improve College operations, the Council had been focused on collaboration with our strategic partners. Here are some of the highlights from 2021.

Pandemic Guideline

Pandemics cause unusual, challenging and rapidly evolving circumstances in our health care system. All members of society, including paramedics are required to adapt. Processes change because of the fluidity created by a pandemic. There is a need to regularly evaluate and analyse information related to the pandemic by Nova Scotia's Chief Medical Officer and other infectious disease experts, who then help to guide the Government in developing processes that may impact a paramedic's practice environment.

Early in the College's 2021 fiscal year, the Council recognized it would be important for paramedics to heed the advice of Nova Scotia's Chief Medical Officer and those who work in the infectious disease control environment as they provided the most scientifically valid information to help guide health care professionals' practice during these times. This resulted in the Council creating and publishing a paramedic practice guideline regarding Practice in a Pandemic.

Social Media Guideline

Social media are online and mobile tools used to share opinions, information and experiences through written messages, images, video, or audio clips; and includes websites and applications used for social networking. Examples of popular social media platforms include, but are not limited to Facebook, Instagram, Snapchat, YouTube, LinkedIn, Twitter, blogs, discussion forms and message boards. In 2021 the Council approved a paramedic practice guideline related to Social Media. The guideline outlines the paramedic's role in using social media and it is meant to aid the Paramedic in understanding:

- Benefits and risks of social media
- Professional presence
- Confidentiality and privacy
- Professional boundaries
- Organizational policies
- Integrity
- Accountability

Information related to the practice of paramedicine including the above practice guidelines are accessible on the College's website under "Paramedic Practice"

Modifications to the Annual Continuing Competency Program Requirements

As the 2021 fiscal year progressed, the Council discussed the impact that the COVID-19 Pandemic was having on the ability of Registrants to obtain the continuing competency points required for the annual license renewal process.

Council acknowledged this was an unprecedented time where the citizens of Nova Scotia were counting upon all regulatory bodies to support the healthcare system, while ensuring they met the public's expectation to protect their interests.

In July 2020, Council reflected upon the continuing competency requirements, the need to protect the public interest in the practice of paramedicine and the fact that Registrants were limited in their ability to obtain certain point requirements for the continuing competency program due to the restrictions put in place under a public health order.

This reflection resulted in the decision to modify the continuing competency program requirements for 2021, which was published in a memorandum to all Registrants in August 2020.

Legislative Feedback Report on the Proposed Amendments to the Paramedics Act and Regulations, December 18, 2020 can be reviewed on the College's website <https://www.cpns.ca>

CONSULTATIONS REGARDING THE PARAMEDICS ACT AND REGULATION

In its first four years of operation, the College had been navigating the use of its legislation, with the assistance of Legal Counsel, to screen applicants for registration and licensing and manage professional conduct processes around complaints and fitness to practice concerns.

The current Paramedics Act, SNS 2015, c 33 (“the Act”) was passed in 2015 and proclaimed in force on April 1, 2017 and a number of amendments to the Regulations were approved by Government in May 2018.

Between May 1st and September 3rd, 2020, the College implemented a consultation process. It obtained stakeholder feedback and measured their level of support regarding the proposed amendments. This feedback and level of support then guided the College’s discussions with the Nova Scotia Government.

The College sought broad stakeholder engagement, which involved;

- Health Care Regulators in Nova Scotia
- Unions Associations
- Employers
- Paramedic Educational Institutions
- Emergency Medicine Physicians
- Canadian Jurisdictions with Paramedic Self-Regulation
- Members of the Public
- Registrants of the College of Paramedics of Nova Scotia

Data was collected from individual stakeholders using key informant interviews, electronic submissions, and a customized online survey.

A stakeholder was considered to have supported a proposed amendment if they responded with “strongly support”, “somewhat support” or “neutral”.

Overall, a vast majority of stakeholders consistently indicated strong support for the proposed amendments to the Paramedics Act, noting:

- 96% of survey participants indicated support of the proposed amendments to the Paramedics Act.
- 98% of survey participants indicated support in relation to the statement “proposed changes would ensure public interest is the top priority for the College of Paramedics”.
- 98% of survey participants indicated support for the statement that the “proposed changes would enable the College of Paramedics to remain current, relevant and nimble”.
- While there were some conflicting views on accountability, most (95%) of survey participants supported the statement that the “proposed changes would demonstrate the College of Paramedics goal of being accountable to Registrants and the public”.
- 99% of survey participants supported that the “proposed changes would demonstrate the College of Paramedics commitment to accountability”.

Positive feedback was received from all stakeholder types and they were grateful for the opportunity to participate. There was general agreement that the proposed changes made sense, are headed in the right direction, and provide flexibility for the College to adapt to an evolving health system and profession. Stakeholders appreciated the amount of effort taken to develop these proposed changes.

The College took steps to address any concerns raised by stakeholders. When concerns were not consistent with best practices in regulation or were inconsistent with the College's mandate to protect the public, the College attempted to address them.

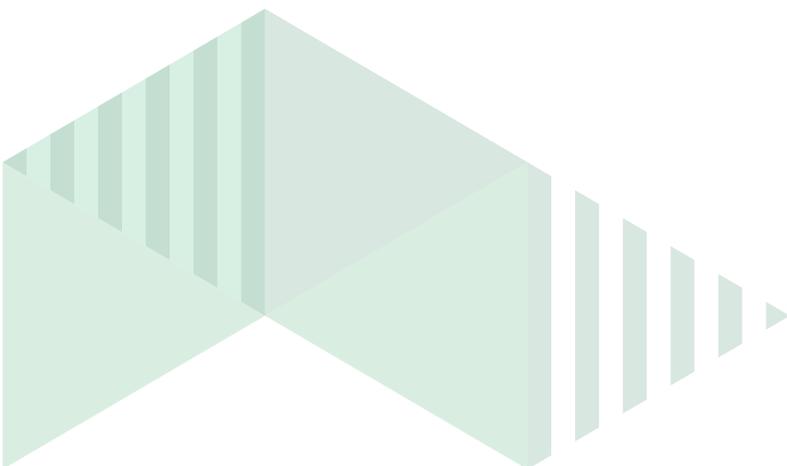
However, there was one area that required further consultation, regarding a few concepts, including:

- A revised definition for the practice of paramedicine and removing the requirement for direct or indirect supervision.
- The proposed definition for the practice of paramedicine.
- Adding the Authority that permits expanded scope of practice for individual paramedics where they have successfully completed such education as approved by the Board.

The College held additional meetings for the purposes of better understanding the concerns related to these concepts. As a result of that dialogue, the College developed additional proposed amendments and shared them with those stakeholders. No further feedback has been received by the College.

The Legislative Review Committee has forwarded the College's submission to the Department of Health and Wellness and reports on the consultations progress in their report on page 29 of this document.

The full Legislative Feedback Report on the Proposed Amendments to the Paramedics Act and Regulations, December 18, 2020 can be reviewed on the College's website. <https://www.cpn.ca/>



PROFESSIONAL CONDUCT PROCESS

The purpose of the professional conduct process is to inhibit the professional misconduct, conduct unbecoming the profession or incompetence by a member or to inhibit a member from practising while incapacitated.

In the 2019 – 2020 annual report the College noted that it had received a total of sixty-three (63) complaints of which twenty-six (26) had been resolved by either the Registrar or the Investigation Committee and one (1) which had been referred to the Hearing Committee.

For the 2020 – 2021 year, the College had a total of 72 active complaints of which seventeen (17) have been resolved, leaving 55 active complaints at various stages of the complaints process. While not specifically depicted in the table below, over the course of the past year, three (3) of these complaints have moved toward the fitness-to-practise process.

The fitness-to-practise process is a non-disciplinary, remedial approach designed to support a Registrant in safely returning to practice. The intent of this process is to ensure a Registrant is safe to return to practice. To date, the costs associated with any particular the fitness-to-practise case has been between \$3000 and \$8000.

A table outlining the type of complaints received and their details is provided below. From this information, one can see of the complaint types, 48 were associated with professional misconduct, 20 with conduct unbecoming, and 2 with competence.

When reviewing the details associated with each complaint it is worth noting that most complaints, forty-eight (48) are associated with how the paramedic interacted and/or communicated with the complainant or member of the public.

Table 1

Professional Conduct Process				
#	From	Type of Complaint	Details	
006	Employer	Professional Misconduct Conduct Unbecoming	Controlled substance theft, misuse	Registrar – Preliminary Investigation Ongoing
014	Registrar, Employer	Conduct Unbecoming	Interactions with public	Investigation Committee - Investigation Ongoing
016	Public - Pt Family	Professional Misconduct	Interactions, Treatment	Investigation Committee - Caution
019	Public	Professional Misconduct	Interactions	Investigation Committee - Counsel
021	Public - Pt Family	Professional Misconduct	Interactions, Treatment	Investigation Committee - Counsel and Caution

022	Paramedic	Professional Misconduct	Interactions, Communication	Investigation Committee - Consent Reprimand and Caution
024	Patient	Professional Misconduct	Interactions, Treatment	Investigation Committee - Caution and Dismissal
027	Registrar	Competence	Patient Care at Class of Licensure	Investigation Committee - Ongoing
032	Registrar	Professional Misconduct	Interactions	Investigation Committee - Caution
033	Registrar	Professional Misconduct	Interactions	Investigation Committee - Informal Resolution
034	Employer	Professional Misconduct Capacity	Controlled substance theft, misuse	Registrar – Preliminary Investigation Ongoing
035	Employer	Professional Misconduct	Altering/Falsifying Documentation	Registrar - Preliminary Investigation Ongoing
036	Employer	Conduct Unbecoming	Criminal Code	Investigation Committee - Caution
039	Patient	Professional Misconduct	Interactions	Investigation Committee - Dismissal
040	Patient	Professional Misconduct	Interactions	Investigation Committee - Dismissal with guidance
041	Patient	Professional Misconduct	Interactions	Investigation Committee - Dismissal with guidance
042	Patient	Professional Misconduct	Interactions	Investigation Committee - Dismissal with guidance
044	Employer	Conduct Unbecoming	Interactions	Registrar - Preliminary Investigation Ongoing
045	Employer	Conduct Unbecoming & Professional Misconduct	Interactions & Communication	Registrar - Preliminary Investigation Ongoing
046	Employer	Competence	Competence	Registrar - Preliminary Investigation Ongoing - Member not licensed
047	Employer	Conduct Unbecoming & Professional Misconduct	Interactions, communication	Registrar - Preliminary Investigation Ongoing - member not licensed
048	Employer	Conduct Unbecoming & Professional Misconduct	Competence	Registrar - Preliminary Investigation Ongoing
049	Paramedic Member	Treatment	Treatment	Investigation Committee - Caution, Dismissal and Counsel
050	Family Member	Professional Conduct	Interactions, Treatment, Communication	Registrar - Preliminary Investigation Ongoing
051	Public	Conduct Unbecoming	Communication	Registrar - Preliminary Investigation Ongoing
052	Public	Conduct Unbecoming	Communication	Registrar - Preliminary Investigation Ongoing

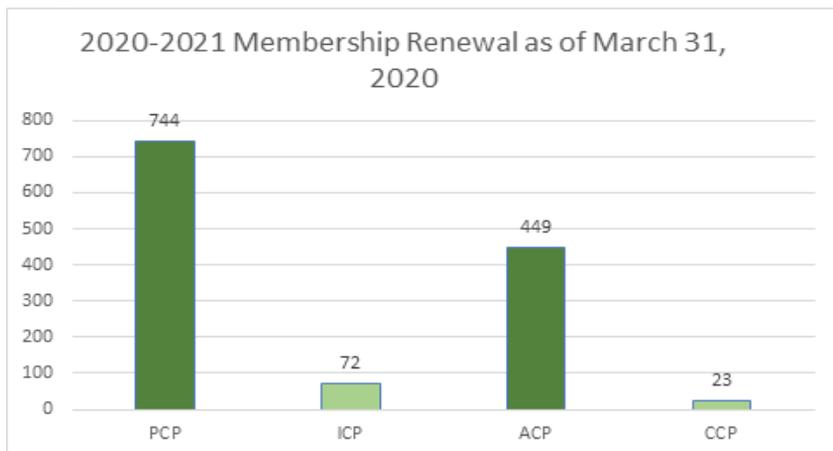
053	Registrar	Conduct Unbecoming & Professional Misconduct	Interactions, Treatment & Communication	Registrar - Preliminary Investigation Ongoing
054	Registrar	Conduct Unbecoming & Professional Misconduct	Interactions, Treatment & Communication	Registrar - Preliminary Investigation Ongoing
055	Family Member	Professional Misconduct	Interactions, Communication	Registrar - Informal Resolution
056	Registrar	Conduct Unbecoming & Professional Misconduct	Interactions, Communication	Investigation Committee - Dismissal
057	Registrar	Conduct Unbecoming & Professional Misconduct	Interactions, Communication	Investigation Committee - Counsel
058	Employer	Conduct Unbecoming & Professional Misconduct	Termination	Registrar - Preliminary Investigation Ongoing
059	Patient	Conduct Unbecoming & Professional Misconduct	Interactions, Communication	Registrar - Preliminary Investigation Ongoing
060	Patient	Conduct Unbecoming & Professional Misconduct	Communication, Treatment	Registrar - Preliminary Investigation Ongoing
061	Patient	Conduct Unbecoming & Professional Misconduct	Interactions, communication	Investigation Committee - Counsel
062	Public	Professional Misconduct	Communication, Treatment	Registrar - Preliminary Investigation Ongoing
063	Patient	Professional Misconduct	Interactions, Communication	Registrar - Preliminary Investigation Ongoing
064	Self-Report	Conduct Unbecoming	Interactions, communication	Registrar - Preliminary Investigation Complete
065	Registrar	Professional Misconduct	Documentation	Investigation Committee - Consent Reprimand
066	Public	Professional Misconduct	Interactions, communication	Registrar - Preliminary Investigation Complete
067	Paramedic	Professional Misconduct	Interactions, Patient Care	Investigation Committee June 28, 2021
068	Registrar	Professional Misconduct	Interactions	Registrar - Preliminary Investigation Ongoing
069	Public	Professional Misconduct	Interactions, Communication	Registrar - Preliminary Investigation Ongoing
070	Public	Professional Misconduct	Interactions, Communication	Registrar - Preliminary Investigation Ongoing
071	Public	Professional Misconduct	Communications	Registrar - Preliminary Investigation Ongoing

072	Public	Professional Misconduct	Communications	Registrar - Preliminary Investigation Ongoing
073	Public	Professional Misconduct	Communications	Registrar - Preliminary Investigation Ongoing
074	Public	Professional Misconduct	Communications	Registrar - Preliminary Investigation Ongoing
075	Public	Professional Misconduct	Communications, Patient Care	Registrar - Preliminary Investigation Ongoing
076	Public	Professional Misconduct	Communications, Patient Care	Registrar - Preliminary Investigation Ongoing
077	Public	Professional Misconduct	Communications, Patient Care	Registrar - Preliminary Investigation Ongoing
078	Paramedic	Professional Misconduct	Communications, Patient Care	Registrar - Preliminary Investigation Ongoing
079	Paramedic	Professional Misconduct	Communications, Patient Care	Registrar - Preliminary Investigation Ongoing
080	Public	Professional Misconduct	Communications, Patient Care	Registrar - Preliminary Investigation Ongoing
081	Public	Conduct Unbecoming	Criminal Code	Registrar - Preliminary Investigation Ongoing - Voluntary Undertaking
082	Public	Professional Misconduct	Patient Care	Registrar - Preliminary Investigation Ongoing
083	Public	Professional Misconduct	Patient Care	Registrar - Preliminary Investigation Ongoing
084	Patient	Professional Misconduct	Interactions, communication	Registrar - Preliminary Investigation Ongoing
085	Employer	Professional Misconduct	Termination	Registrar - Preliminary Investigation Ongoing
086	Employer	Employer Issue	Termination	Registrar - Preliminary Investigation Ongoing
087	Public	Professional Misconduct	Patient Care	Registrar - Outside the Jurisdiction of the College
088	Registrar	Professional Misconduct	Documentation	Registrar - Preliminary Investigation Ongoing
089	Public	Professional Misconduct	Interactions	Registrar - Preliminary Investigation Ongoing
090	Registrar	Conduct Unbecoming	Interactions	Registrar - Preliminary Investigation Ongoing
091	Public	Professional Misconduct	Under assessment	Registrar - Preliminary Investigation Ongoing
092	Public	Professional Misconduct	Interactions, Communication	Registrar - Preliminary Investigation Ongoing
093	Public	Professional Misconduct	Patient Care	Registrar - Preliminary Investigation Ongoing
094	Registrar	Professional Misconduct	Under assessment	Registrar - Preliminary Investigation Ongoing
095	Registrar	Professional Misconduct	Breach of Privacy	Registrar - Preliminary Investigation Ongoing

REPORT ON THE REGISTER AND ROSTERS

The College's Register contains the details of any Registrant who has been and/or continues to be licensed in Nova Scotia. In accordance with Section 32(1) of the Paramedics Act, the Registrar, on an annual basis is required to publish the names of those persons listed in the Register. The Register contains separate rosters for each category of license, per Paramedics Regulation 5(2).

Graph 1



As of March 31, 2020 a total of 1288 Registrants, who were eligible to renew their license did so. PCP = 744, ICP = 72, ACP = 449, CCP = 23

Graph 2



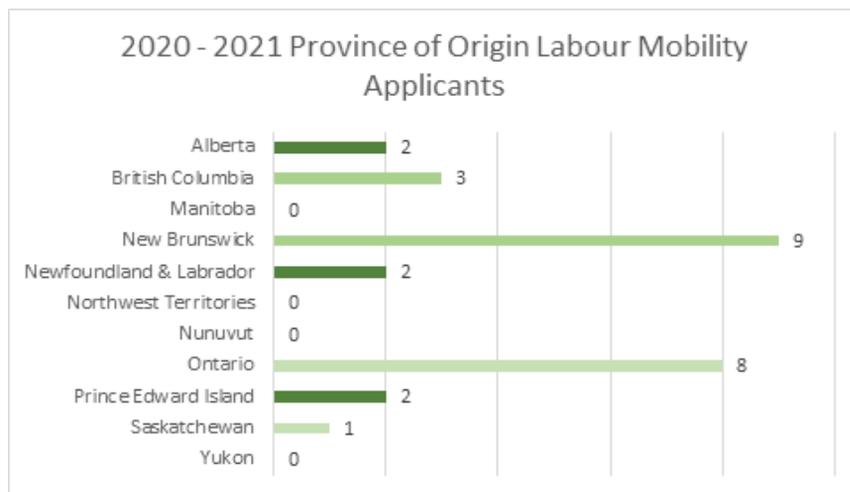
During the 2020-2021 licensing year the College registered and licensed a total of 58 new initial registration and licensure applicants, which is a significant decrease from the 108 new Registrants in 2019-2020.

Graph 3



Initial registration and licensure applications are tracked for the purpose of reporting under the Fair Registration Practices Act of Nova Scotia. According to the available data there were 58 new Registrants added to the Register and Rosters. NS Qualified and New to Practice = 31, Canadian Qualified and New to Practice = 0, Internationally Qualified = 0, Labour Mobility Qualified = 27, Non-Labour Mobility Qualified = 0

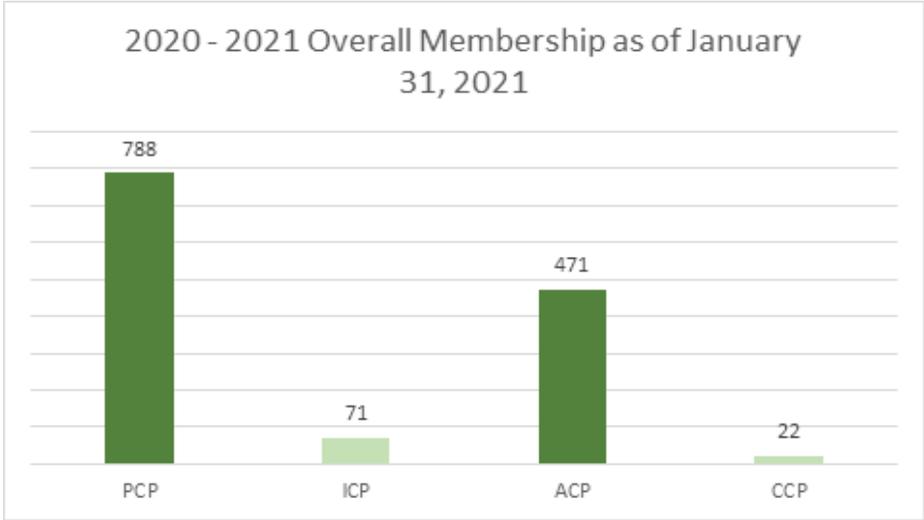
Graph 4



AB = 2, BC = 3, MB = 0, NB = 9, NL = 2, NT = 0, NU = 0, ON = 8, PE = 2, SK = 1, YT = 0
When comparing the data in Graph 4 to that of last years data, it is noted that there were sixty-eight labour mobility applicants during the 2019 – 2020 licensing year and only twenty-seven (27) this year, which is a decrease of forty-one (41).

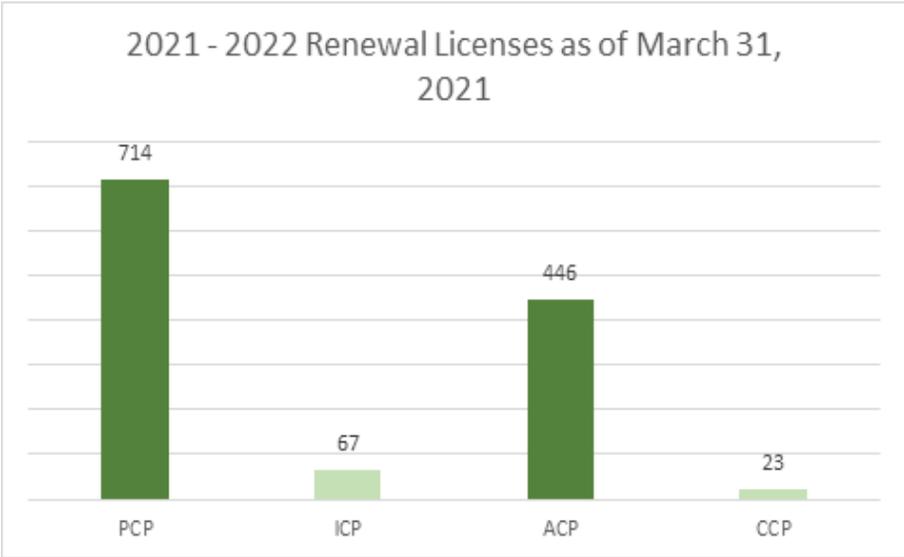


Graph 5



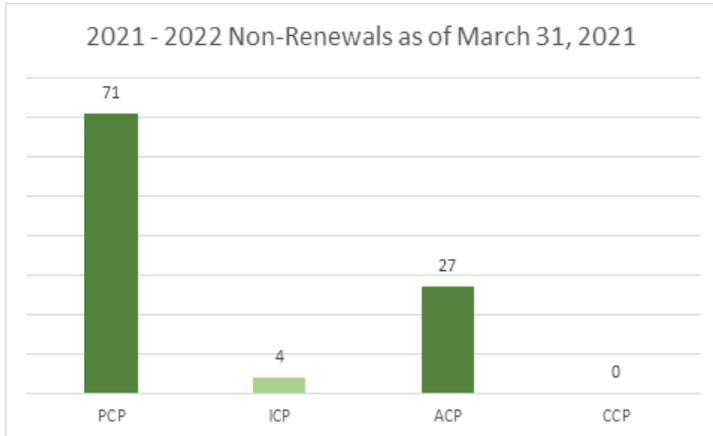
As of January 31, 2021, the College had a total of 1352 Registrants who were eligible to renew their licenses for 2021-2022 licensing year. PCP = 788, ICP = 71, ACP = 471, CCP = 22

Graph 6



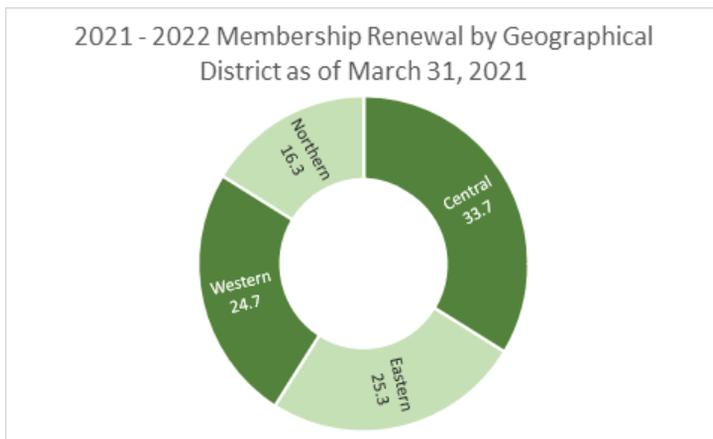
On March 31, 2021, the College had a total of 1250 Registrants who renewed their licenses from 2020-2021 for the 2021 - 2022 licensing year. PCP = 714, ICP = 67, ACP = 446, CCP = 23
From these two graphs one can visualize that the over 100 Registrants did not renew their licenses for the 2021-2022 licensing year.

Graph 7



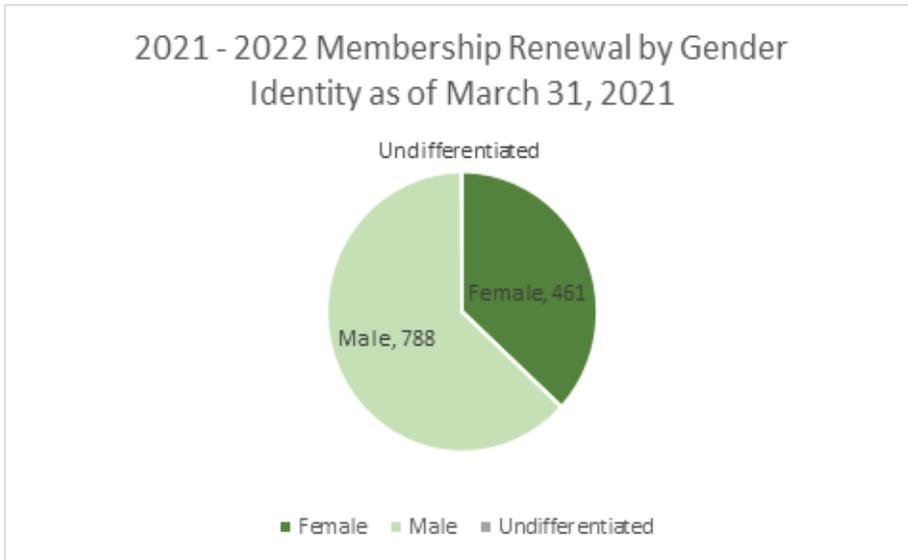
On March 31, 2021, the College had a total of 102 Registrants who had not renewed their licenses from 2020-2021 for the 2021-2022 licensing year. PCP = 71, ICP = 4, ACP = 27, CCP = 0

Graph 8



On March 31, 2021, the College had a total of 1250 Registrants from the following geographical districts renew for the 2020-2021 licensing year: Northern 204 (16.3%), Central 421 (33.7%), Eastern 316 (25.3%), Western 309 (24.7%)

Graph 9



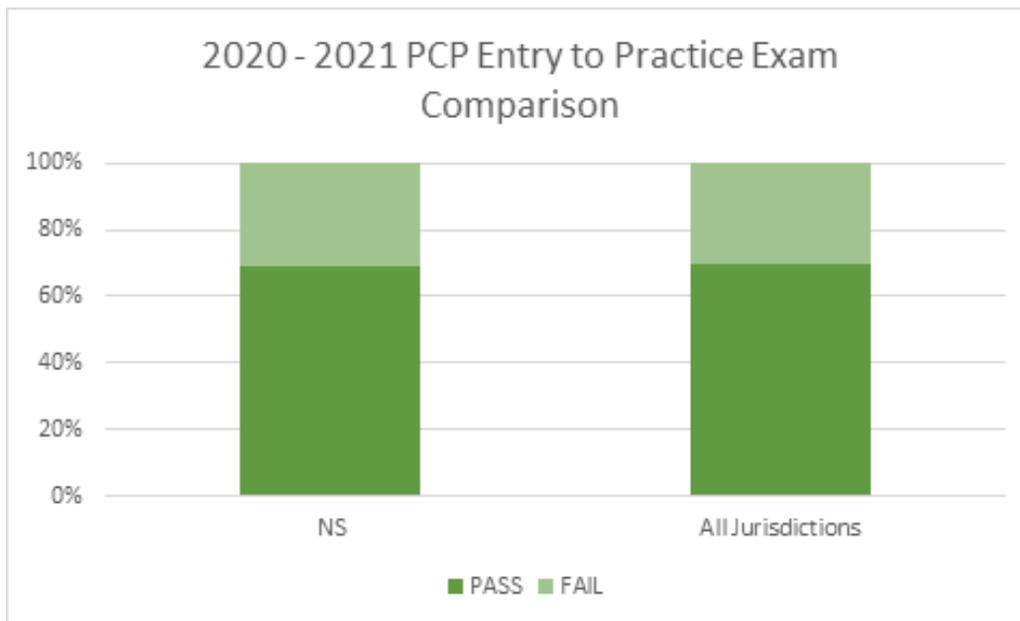
On March 31, 2021, the College had a total of 1250 Registrants with the following gender identities: Male (788), Female (461), Undifferentiated (1)

PROVINCIAL ENTRY TO PRACTICE EXAMINATIONS

The Canadian Organization of Paramedic Regulators (COPR) is the organization that administers the high-stakes entry to practice exam for Primary and Advanced Care program graduates on behalf of the College. When reviewing this data, it is important to note that exam writers include any individuals who completed a Council approved program and wrote their entry to practice exam in Nova Scotia; which means exam writers are from Nova Scotia, as well as other provincial jurisdictions. Additionally, where an exam writer may be afforded a total of 3 attempts to pass the exam, the data may include individuals who have written the exam more than once.

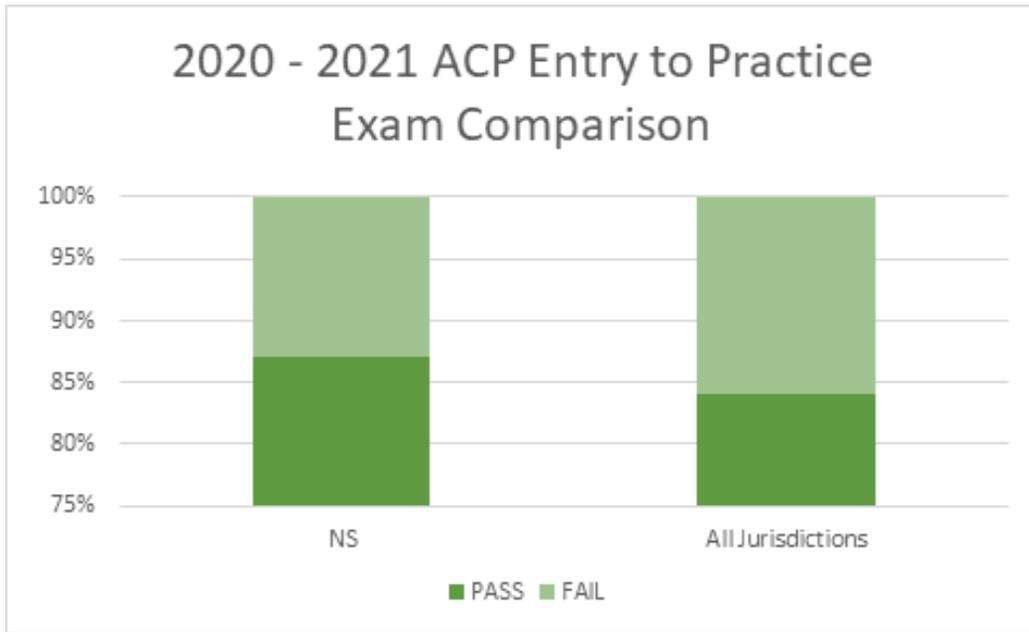
Finally, the term “all jurisdictions” referred to in the charts below refers to the Canadian Jurisdictions currently utilizing the COPR PCP and ACP examinations including; British Columbia, Saskatchewan, Manitoba, Prince Edward Island, Newfoundland, and Nova Scotia.

Graph 10



*All Jurisdictions PCP Exam Writers = 1179, Pass = 825 (70.0%), Fail = 354 (30.0%)
Nova Scotia PCP Exam Writers = 62, Pass = 43 (69.0%), Fail = 19 (31.0%)*

Graph 11



*All Jurisdictions ACP Exam Writers = 267, Pass = 224 (84.0%), Fail = 43 (16.0%)
Nova Scotia ACP Exam Writers = 15, Pass = 13 (87.0%), Fail = 2 (13.0%)*



COMMITTEE REPORTS

Registration Committee Report

The Registration Committee will consist of at least one (1) public representative and three (3) paramedics, one (1) of whom must be a member of Council.

Chair – Bruce Sangster (ACP)

Councillor – Paramedic Councillor (Vacant)

Paramedic Members – Steve Crocker (ACP), Peter Hico (CCP), Zach Fitzsimmons (ACP), Kirk Outhouse (ACP)

Public Representative – Donna Denney (College Appointed)

The Registration Committee is responsible for performing such registration and licensing functions as are set out in the Paramedics Act and Regulations, as well as the College's By-Laws. From April 1, 2020 to March 31, 2021 the Registration Committee scheduled one meeting date per month but were only required to meet on 5 separate occasions.

In response to the COVID-19 Pandemic, the Registration Committee quickly responded with measures to support a potential increase in demand on the Province's health care system. Those measures included establishing criteria for the ED/Registrar to follow when issuing Restricted Temporary licenses to applicants who sought to re-license to assist during the pandemic, Registrants who did not complete their continuing competency program requirements, as well as those who did not meet the conditions initially placed upon their licenses.

The ED/Registrar was required to report back to the Committee on all licenses issued under these conditions.

With a reduced number of new to practice, labour mobility and international initial registration and licensure applicants the Committee observed a reduction in the number of files that required their attention.

The Registration Committee continued to meet the needs of applicants and members with professionalism, consultation, and regard to due process.

*Respectfully Submitted,
Bruce Sangster, ACP Paramedic & Chair, Registration Committee*

Registration Appeals Committee Report

The Registration Appeal Committee will consist of at least one (1) public representative and three (3) paramedics, one (1) of whom must be a member of Council

Chair – Kevin Carey, Paramedic Councillor, CCP Class of Licensure

Councillor – Kevin Carey, Paramedic Councillor, CCP Class of Licensure

Paramedic Members – Louis Staple (ACP), Darryl Chickness (CCP)

Public Representative – Vacant

The purpose of the Registration Appeals Committee is described in Paramedics Act 24(4) which indicates that it shall perform such registration and licensing functions as are set out in the Act, the regulations, and the College's By-Laws.

At the writing of this report, there have been no registration appeals submitted to the College or this Committee.

*Respectfully Submitted,
Kevin Carey, CCP, Chair Registration Appeals Committee*

Investigations Committee Report

The Investigations Committee will consist of at least two (2) public representatives and three (3) paramedics

Chair – Elizabeth Mann (Public Councillor)

Councillor – Not Applicable

Paramedic Members – Jonathan Akin (ACP), John Bignell (ACP), Colleen Carey (ACP), Amber Humes (ACP), Stephen Leadlay (ACP), John (JJ) MacIsaac (ACP), Graham McAllister (ICP)

Public Representative – Elizabeth Mann (Chair), Jim Williams (Public Councillor)

"Pursuant to Paramedics Act Section 49, the Investigation Committee shall investigate any complaint referred to it, or any other matter referred to it by the Registrar and perform such other duties as may be assigned to the committee by the Council.

Between April 1, 2020 and March 31, 2021, the Committee meet on six separate dates including April 23, October 7, November 2, and December 9, 2020, as well as January 13 and March 3, 2021.

As the Committee conducted its work, it was mindful to ensure that conflicts of interest were removed from its decision-making process. To accomplish this, those Committee members, as well as respondents to the complaints were asked to declare any potential conflicts of interest prior to the Committee meetings and once again at the Committee meetings. On a number of occasions Committee members were required to recuse themselves from certain complaints due to conflicts.

The Committee has also utilized additional support staff during their meetings including the Registrar and consultants from LafondSerran Consulting. The Registrar is primarily utilized as a

staff resource for the Committee, while LafondSerran consultants assist with the Committee's decision writing.

Over the course of the past year, the Committee has rendered final decisions for eleven complaints and issued interim license suspensions and assessment requirements for two other complaints. This information is depicted in the table under the Professional Conduct portion of this annual report.

It is worth noting that the Registrar managed an additional seven complaints through the informal resolution process and dismissed an additional three complaints that could not be substantiated.

Most complaints being reported to the College are professional conduct in nature and relate to how the paramedic communicates and interacts with a patient or the public.

The Committee strongly encourages all paramedics to be familiar with the College's Code of Ethics and Standards of Practice.

*Respectfully Submitted,
Elizabeth Mann, Public Representative & Chair Investigations Committee*

Hearing Committee Report

The Hearing Committee will consist of at least two (2) public representatives and five (5) paramedics

Chair – Doug Lloy (Public Councillor)

Councillor – Brian Oliver (Paramedic Councillor, Eastern District)

Paramedic Members – Paul Carr (ACP), Carley Collings-Robertson Alex Desaulniers (ACP), David Feargrieve (ACP), William Hill (CCP), Tyler MacCuspic (ACP), Mark Walker (ACP), Greg Wolfe (ICP), Matthew Vaughan (ACP)

Public Representative – Doug Lloy (College Appointed Public Representative)

The Hearing Committee's mandate is the same as for the entire College as found in s. 4(1) of the Paramedics Act: to serve and protect the public interest in the practice of Paramedicine, to preserve the integrity of the paramedic profession and to maintain public and member confidence in the ability of the profession to regulate the practice of Paramedicine.

The more specific focus of the Hearing Committee is, through adjudicative inquiries into cases referred to it by the Investigation Committee, to regulate the practice of Paramedicine by promoting and enforcing the standards of practice of Paramedicine. It differs from the Investigation Committee by being more adjudicative in nature.

To date, the Hearing Committee has not been required convene. All complaints to date have been managed in accordance with the Paramedics Act and Regulations by the Investigation Committee or Registrar.

*Respectfully Submitted,
Doug Lloy, Q.C., Chair Hearing Committee*

Nominations Committee Report

The Nominations Committee will consist of at least one (1) Public Representative and two (2) practising paramedics.

Chair – Andrew Nemivorsky (Public Councillor)

Councillor – Not Applicable

Paramedic Members – Pamela MacLennan (ACP), William Wittmer (ACP)

Public Representative – Andrew Nemivorsky (Public Councillor)

On February 10, 2021, the Nominations Committee meet, via the Teams Meeting platform for the purpose of finalizing a slate of nominees to be sent to Council for the 2021 Council Elections.

To be considered for a position on Council, all nominees were required to sign a Confirmation of Acceptance of Nomination for Council Position Agreement, in which they affirmed their responsibility to represent the interest of the public in the practice of paramedicine before all others.

The Committee unanimously agreed to forward the following list of nominees to the Council. The list included, in relation to the:

- Central Geographical District – Ray Glenen, Sandy Crooks
- Critical Care Paramedic Class of Licensure – Kevin Carey

*Respectfully Submitted,
Andrew Nemivorsky, Public Member of Council & Chair Nominations Committee*

Fitness-to-Practice Committee Report

The Fitness to Practice Committee will consist of at least one (1) Public Representative and three (3) practising members, one (1) of whom is a member of Council.

Chair – Loretta Manning (College Appointed, Public Representative)

Councillor – Jason MacKay (ACP)

Paramedic Members – Sandee Crooks (ACP)

Public Representative – Vacant

The Fitness-to-practise Committee is responsible to deal with issues of individual paramedic incapacity. Paramedics Act 21(2)(x). "Incapacity" means a medical, physical, mental, or emotional condition, disorder or addiction that renders or rendered a member unable to practise with competence or that may endanger or has endangered the health or safety of individuals.

Paramedics Act 2(1)(n).

At the writing of this report, no files have been forwarded to the Fitness-to-Practice Committee.

***Respectfully Submitted, On behalf of the Committee
Loretta Manning, Chair Fitness-to-Practice Committee***

Legislative Review Committee Report

The Legislative Review Committee will consist of no less than 5 members, plus the College's ED/Register as Exofficio (non-voting). Membership must include all the following: three (3) members of Council, no less than two (2) public members (either Council or College appointed public members), no less than three (3) paramedic members (either Council or College paramedic members) and the ED/Register as Exofficio. Any increase in paramedic membership requires a proportional increase in public membership to ensure the College operates within the Government's expectation of no less than 1/3 of the membership being public. Any non-council members must have a specific knowledge of the College's Legislation.

Chair – Donna Denney (College Appointed Public Representative)

Councillor – Laura Hirello (Paramedic) Elizabeth Mann (Public Councillor), Ryan Brown (Paramedic), Kevin Carey (Paramedic)

Paramedic Members – Bruce Sangster (ACP)

Public Representative – Donna Denney (College Appointed Public Representative),

The Legislative Review Committee was established as a Standing Committee of the College to provide periodic review of the current Paramedic Act, Regulations and By-Laws for the purpose of recommending changes to the Council for approval and submission to DHW for their consideration.

In May of 2020, the College implemented the consultation strategy on the proposed amendments to the Paramedics Act and Regulation as developed by the Legislative Review Committee, in consultations with the Department of Health and Wellness.

While there was concern the COVID-19 Pandemic would have impacted the College's ability to move forward with the consultation process, the Committee was extremely pleased with the level of engagement and meaningful feedback received from all stakeholders.

The consultation process was completed in October 2020. It resulted in additional proposed amendments to the Paramedics Act and Regulations as approved by Council. A detailed feedback report which was sent to all stakeholders and may be found on the College's website.

At the time of this report, the Department of Health and Wellness had received the College's submission on the proposed amendments. Given the government priorities during the pandemic, the Council was uncertain when and if the proposed amendments will be advanced. We continued to work with the Department of Health and Wellness to advance the proposed changes.

For more details on the proposed amendments, please see page 13 of this report.

***Respectfully Submitted,
Donna Denney, Chair Legislative Review Committee***

Audit Committee Report

The Audit Committee will consist of three (3) Paramedics (voting), one (1) of whom is a member of Council, one (1) Public Representative (voting), one (1) person with financial expertise who is not a member of the CPNS (voting) and the Executive Director, Ex-officio (nonvoting).

Chair – Vacant

Councillor – Elizabeth Mann (Public Councillor)

Paramedic Members – Mitchell Crossman (ACP), Kris Ledaire (ACP)

Public Representative – Elizabeth Mann (Public Councillor)

Non-College Member – Vacant

The Audit Committee has not met since the College's inception. However, it is important to note that the Council in fulfilling its fiduciary responsibility has required a full audit of the College's finances on an annual basis since the College's inauguration. Those audits have been conducted by Grant Thornton LLP.

The audits conducted by Grant Thornton LLP are done with the intent of obtaining reasonable assurance about whether the financial statements as a whole are free from material misstatements whether due to error or fraud. The audits also consist of an audit report that includes their opinion. Both of these documents are fully vetted by Council.

Reinstatement Committee Report

The Reinstatement Committee will consist of no less than three (3) members of the Registration Committee, with at least one (1) of whom must be a Public Representative (voting). The Council shall appoint a reinstatement committee upon receipt of an application for reinstatement following a revocation.

Chair – appointed when required

Councillor – appointed when required

Paramedic Members – appointed when required

Public Representative – appointed when required

The Reinstatement Committee is responsible for determining if a person's name may be restored to the register, along with any associated conditions or restrictions to that person's registration or licensure. Paramedics Act 28 (2)

The Reinstatement Committee will be appointed by Council upon receipt of an application for reinstatement. Paramedics Act 85 (1) The reinstatement committee shall, in the circumstances set out in the Paramedics Act and the Paramedics Regulation, review applications for reinstatement of registrations and licences and perform such other duties as set out in the Act and the regulations. Paramedics Act 86 (1)

A Reinstatement Committee had not been formed in the 2019 – 2020 operational year of the College.

THREE-YEAR BUDGET FORECAST

As a regulatory body under a statute, the College cannot fail to meet its' financial obligations related to regulating the practice of paramedicine. Therefore, good financial planning is a key objective of the Council.

Key to financial planning is the establishment of a three-year forecasted budget. The purpose of a three-year forecasted budget is to predict the College's projected income and expenses. It is a tool that helps the College make effective use of its finances and dependant upon each year's financial result may be adjusted for subsequent years.

As part of the process of establishing the three-year budget forecast, the Council considered the following:

- the membership fee information from several other healthcare regulators in Nova Scotia.
- the unpredictability of the College's revenue source.
- the financial risks associated with the professional conduct process.
- the volume of complaints the College received in the last year.
- plans to develop the College's contingency funds in the amount of \$700,000.

Other regulators charge both an application fee and subsequent registration and licensing fee. Application fees range from \$100 to \$150, while registration and licensing fees range between \$450 and \$490.

There continues to be unpredictability of the College's revenue source:

- The College's sole revenue source is related to applications fees, along with registration and licensing fees, with annual license renewal fees comprising the bulk of the College's revenue.
- There continues to be a fluctuation in the number of Registrants.
- Emergency Health Services, in Nova Scotia, has recently initiated a non-clinical patient transfer service, that may impact the number of Registrants.

There continues to be some unpredictability with the professional conduct process which includes the complaints and fitness to practise processes.

The College has established a contingency fund of \$700,000 to manage any unanticipated significant events.

Good financial planning to date has helped the College prepare for any unanticipated expenses and has avoided the need to collect an additional fee from the Registrants.

With an additional surplus at the end of this fiscal year, the College was positioned to restrict additional funds. This not only moved the College closer toward meeting its target of establishing a \$700,000 contingency fund, but it also allowed licensing fees to remain at \$450 during the February 1, to March 31 2021 annual renewal period, with an increase set to occur in 2022.

COLLEGE OF PARAMEDICS OF NOVA SCOTIA
2022 – 2024 THREE-YEAR BUDGET FORECAST

Code	Revenue	2021-2022 Forecast	2022-2023 Forecast	2023-2024 Forecast	3 Year Forecast Surplus/Deficit
4000	Licensing Fees	638,600.00	707,900.00	777,600.00	2,124,100.00
4003	Other Revenue	4,000.00	4,000.00	4,000.00	8,000.00
	Total Revenue	642,600.00	711,900.00	781,600.00	2,132,100.00

Code	Expenses				
1070	Interest & bank charges	18,731.66	20,887.06	22,844.73	62,463.45
5000	Insurance	8,199.40	8,445.38	8,867.65	25,512.43
5010	Investigations	138,000.00	138,000.00	138,000.00	414,000.00
5011	Meetings & conferences	77,001.00	77,001.00	77,001.00	231,003.00
5015	Office	66,326.74	69,871.46	71,552.38	207,750.58
5025	Professional fees	129,310.40	133,232.92	134,434.47	396,977.79
5035	Rent	18,285.00	18,650.70	19,023.71	55,959.41
5036	Salaries & benefits	227,556.18	234,927.21	242,024.06	704,507.46
5037	Sponsorship & gifts (Contributions)	2,100.00	2,400.00	2,400.00	6,900.00
5038	Training	25,000.00	25,000.00	25,000.00	75,000.00
5045	Travel	9,380.00	9,380.00	9,380.00	28,140.00
	Total Expenses:	719,890.38	737,795.73	750,528.01	2,208,214.12

EBITDA					
5055	Amortization	304.80	650.00	500.00	1,454.80
	Total EBITDA	904.80	904.80	1,100.00	2,909.60
	Net Income	- 78,195.18	- 26,800.53	29,971.99	- 79,023.72

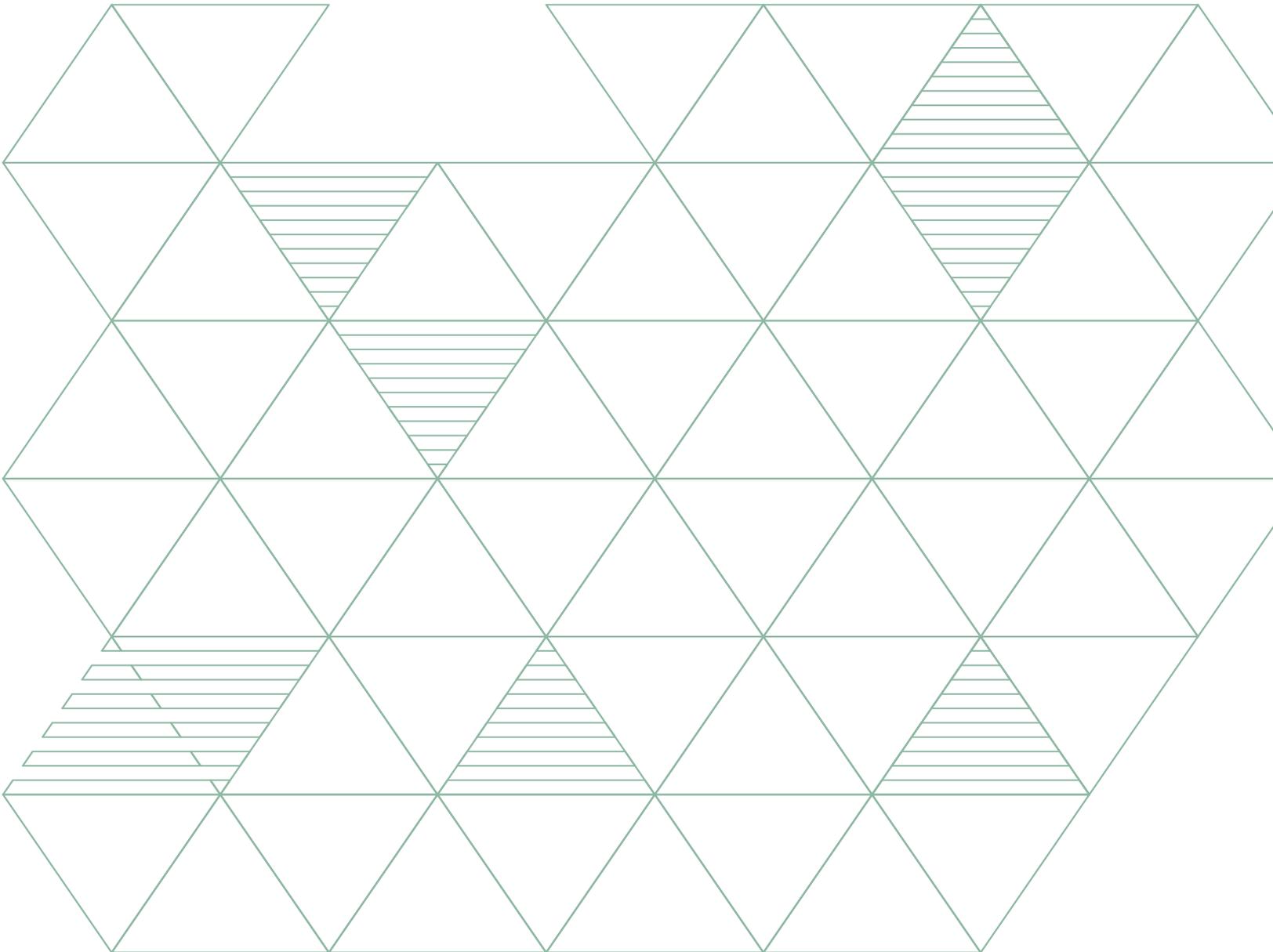
Revenue Assumptions:

1. For 2021 - 2022 all new applicant and renewal fees remain at \$450; no fee increases.
2. For 2022 - 2023 and 2023 - 2024 new applicant and renewal fees increase to \$500.

Expense Assumptions:

3. In 2022 the following occurs:
 - 3.1. A 2% inflationary increase across most expense lines.
 - 3.2. Expense lines that were increased beyond a 2% inflationary increase include:
 - 3.2.1. Other professional fees, for the management of fitness to practice files, including monies allotted for substance testing.
 - 3.2.2. Investigation Fees
 - 3.2.3. Database Provider
 - 3.2.4. Council and Committee Meetings for approved expenditures.
 - 3.2.5. Salaries and benefits have been adjusted for new parttime position and approved increases.
4. In 2023 and 2024 there is a 2% inflationary increase across all lines.

Appendix 1
Grant Thornton Audited Financial
Statements





Financial Statements

College of Paramedics of Nova Scotia

March 31, 2021

Contents

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Statement of operations	4
Statement of changes in net assets	5
Statement of cash flows	6
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Independent auditor's report

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To the members of
College of Paramedics of Nova Scotia

Opinion

We have audited the financial statements of the College of Paramedics of Nova Scotia (the "College"), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, 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 College of Paramedics of Nova Scotia as at March 31, 2021, and its results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script.

Chartered Professional Accountants

Halifax, Canada
May 21, 2021

College of Paramedics of Nova Scotia

Statement of financial position

March 31

2021

2020

Assets

Current

Cash and cash equivalents	\$ 1,198,798	\$ 1,123,547
Investments	406,641	404,001
Prepaid expenses	<u>6,483</u>	<u>6,483</u>
	<u>1,611,922</u>	<u>1,534,031</u>

Capital assets (note 3)

<u>1,784</u>	<u>1,384</u>
<u>\$ 1,613,706</u>	<u>\$ 1,535,415</u>

Liabilities

Current

Payables and accruals	\$ 43,598	\$ 34,417
Deferred revenue	<u>564,180</u>	<u>572,225</u>
	<u>607,778</u>	<u>606,642</u>

Net asset

Internally restricted	353,000	353,000
Unrestricted	<u>652,928</u>	<u>575,773</u>
	<u>1,005,928</u>	<u>928,773</u>
	<u>\$ 1,613,706</u>	<u>\$ 1,535,415</u>

Commitments (note 4)

On behalf of the Council


 _____ President


 _____ Executive Director & Registrar

See accompanying notes to the financial statements.

College of Paramedics of Nova Scotia

Statement of operations

Year ended March 31

2021

2020

	2021	2020
Revenues		
Licensing fees	\$ 610,083	\$ 635,024
Interest	2,692	4,184
Other	1,950	903
	<u>614,725</u>	<u>640,111</u>
Expenditures		
Amortization	315	379
Insurance	7,454	6,180
Interest and bank charges	28,552	6,663
Investigations	116,469	113,520
Meetings and conferences	114	11,734
Office	30,316	33,839
Professional fees	136,712	108,308
Rent	18,285	17,998
Salaries and benefits	197,399	163,492
Training	1,800	3,146
Travel	154	2,006
	<u>537,570</u>	<u>467,265</u>
Excess of revenues over expenditures	\$ <u>77,155</u>	\$ <u>172,846</u>

See accompanying notes to the financial statements.

College of Paramedics of Nova Scotia

Statement of changes in net assets

Year ended March 31

	<u>Unrestricted</u>	<u>Internally Restricted</u>	<u>2021 Total</u>	<u>2020 Total</u>
Net assets, beginning of year	\$ 575,773	\$ 353,000	\$ 928,773	\$ 755,927
Excess of revenues over expenditures	<u>77,155</u>	<u>-</u>	<u>77,155</u>	<u>172,846</u>
Net assets, end of year	\$ <u>652,928</u>	\$ <u>353,000</u>	\$ <u>1,005,928</u>	\$ <u>928,773</u>

See accompanying notes to the financial statements.

College of Paramedics of Nova Scotia

Statement of cash flows

Year ended March 31

2021

2020

Increase (decrease) in cash and cash equivalents

	2021	2020
Operating		
Excess of revenues over expenditures	\$ 77,155	172,846
Amortization	<u>315</u>	<u>379</u>
	77,470	173,225
 Change in non-cash operating working capital:		
Prepaid expenses	-	(5,500)
HST receivable	-	14,546
Payables and accruals	9,181	(25,929)
Deferred revenue	<u>(8,045)</u>	<u>8,990</u>
	78,606	165,332
 Investing		
Purchase of investments	(2,640)	(404,001)
Purchase of capital assets	<u>(715)</u>	<u>(78)</u>
	(3,355)	(404,079)
 Net increase (decrease) in cash and cash equivalents	75,251	(238,747)
 Cash and cash equivalents		
Beginning of year	<u>1,123,547</u>	<u>1,362,294</u>
 End of year	\$ 1,198,798	1,123,547

See accompanying notes to the financial statements.

College of Paramedics of Nova Scotia

Notes to the financial statements

March 31, 2021

1. Nature of operations

The College of Paramedics of Nova Scotia (the “College”) is a not-for-profit organization, established as a statutory body corporate pursuant to Bill No. 123 of the 2nd Session 62nd General Assembly Nova Scotia 64 Elizabeth II, 2015 Government Bill, Paramedics Act, on April 1, 2017 and assumed responsibility for regulating the practice of paramedicine from Emergency Health Services Nova Scotia (“EHSNS”). The College serves as the licensing and regulatory body for the paramedic profession within the Province of Nova Scotia. The College is a registered non-profit under the Income Tax Act and accordingly is exempt from income taxes.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (“ASNPO”). The significant accounting policies are detailed as follows:

Restriction on net assets

The College follows a policy of appropriating surplus for future commitments. Surplus is allocated based on projected future requirements. Unrestricted net assets are available for future general use of the College.

Internally restricted net assets are funds which Council has restricted for the purpose of covering expenditures in excess of the College’s operating budget. Internally restricted funds are not available for other purposes without the approval of Council.

Financial instruments

Initial measurement

The College’s financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred. Financial instruments consist of cash and cash equivalents, investments, payables and accruals and deferred revenue.

Subsequent measurement

At each reporting date, the College measures its financial assets and liabilities at fair value or amortized cost (less impairment in the case of financial assets). The financial instruments measured at amortized cost are cash and cash equivalents, payables and accruals, and deferred revenue. Investments are carried at fair value.

College of Paramedics of Nova Scotia

Notes to the financial statements

March 31, 2021

2. Summary of significant accounting policies (continued)

Financial instruments (continued)

For financial assets measured at cost or amortized cost, the College regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and the College determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

It is management's opinion that the College is not exposed to significant interest, currency or credit risks arising from these financial instruments. The College's main financial instrument risk exposure is detailed as follows:

Liquidity risk

Liquidity risk is the risk that the College will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The College manages its liquidity risk by monitoring its operating requirements. The College prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

Cash and cash equivalents

Cash and cash equivalents include balances on deposit with financial institutions.

Capital assets

Capital assets are recorded at cost. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated life of an asset are capitalized. When a capital asset no longer contributes to the College's ability to provide services, its carrying amount is written down to its residual value.

Capital assets are amortized using the following methods and rates:

Furniture and equipment	20%	declining balance
Computer hardware	30%	declining balance

Deferred revenue

Deferred revenue includes licensing fees relating to the period after March 31, 2021. The College invoices and collects annual fees in advance of the year to which the fees relate.

Revenues

The College follows the deferral method of accounting for contributions.

Licensing fees are recognized as revenue over the period of licensure.

Investment income is recognized on an accrual bases as amounts are received or become receivable.

College of Paramedics of Nova Scotia

Notes to the financial statements

March 31, 2021

2. Summary of significant accounting policies (continued)

Use of estimates

The preparation of the financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant. Items subject to significant management estimates include useful lives of capital assets.

3. Capital assets

	<u>Cost</u>	<u>Accumulated depreciation</u>	2021 Net book value	2020 Net book value
Furniture and equipment	\$ -	\$ -	\$ -	\$ 1,104
Computer hardware	<u>2,099</u>	<u>315</u>	<u>1,784</u>	<u>280</u>
	<u>\$ 2,099</u>	<u>\$ 315</u>	<u>\$ 1,784</u>	<u>\$ 1,384</u>

4. Commitments

The College has renewed its lease for office space commencing November 2020 for a 12 month term. Total rent including HST is \$1,524 per month.

