

COLLEGE OF PARAMEDICS
OF NOVA SCOTIA



ANNUAL REPORT

• YEARS 2021/2022 •

Contents

CONTENTS OF REPORT <<

<i>About the College</i>	<i>3</i>
<i>Mission, Vision, Values</i>	<i>3</i>
<i>President & ED/Registrar Message.....</i>	<i>4</i>
<i>Council 2021 - 2022.....</i>	<i>5</i>
<i>Wall of Appreciation for Serving on Council 2021 - 2022 ..</i>	<i>6</i>
<i>Fair Registration Practices Act Review</i>	<i>7</i>
<i>Key Regulatory Accomplishments</i>	<i>9</i>
<i>Professional Conduct</i>	<i>14</i>
<i>Report on the Register and Rosters</i>	<i>18</i>
<i>Committee Reports</i>	<i>21</i>
<i>Financials</i>	<i>28</i>



ABOUT THE COLLEGE

The College of Paramedics of Nova Scotia (the College) completed its fifth year of operation on March 31, 2022. 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, a Committee, and Paramedic Registrant regardless of the class of licensure or geographical district and, above all other things, is expected to represent the public's interests in the practice of paramedicine.

The College's Vision

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

The College's Mission

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

The College's Values

We value:

- 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 stake holders.
- 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 effectively carries 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

We are pleased to be part of the 2021 – 2022 annual report. This year the College reached the milestone of completing its fifth year of operation.

In this year's message, we wanted to take a moment to reflect upon some of the College's many activities that serve and protect the public interest in the practice of paramedicine.

The fiscal year began with the College acknowledging how the COVID-19 pandemic continued to impact society. Our College, much like many other regulators, continued to assess several measures that would support the healthcare system while being mindful that they serve the public interest.

One of those measured included the decision to modify the continuing competency program requirements for 2021 - 2022, which was published in a memorandum to all Registrants in May 2021.

Then, in response to a Department of Health and Wellness's request, the Registration Committee and Council engaged with the College's legal counsel to identify a pathway to licensure for primary care paramedic graduates who had not yet passed the provincial entry to practice exam. This work resulted in the development of Restricted Temporary licenses for the "Paramedic Graduate."

Additionally, the Public Health Office continued to restrict public gatherings and thus Registrants from gathering in groups to obtain mandatory continuing competency point requirements. Therefore, Council approved modifications to the annual license renewal process and permitted Registrants to place a heavier emphasis on the continuing competency program's self-directed learning requirements.

In April 2021, the College approved the first-ever formal Critical Care Paramedic education program in Nova Scotia because of the work conducted by the

Department of Health and Wellness in conjunction with the Nova Scotia Health Learning Institute for Health Care Providers (the Learning Institute) formerly known as the Registered Nurses Professional Development Centre.

The first cohort of CCP students were enrolled in the program in September 2021.

For the first time in June 2021, the College was selected to participate in a review of its registration processes by the Fair Registration Practices Act Review Officer of the Nova Scotia Department of Labour, Skills, and Immigration. Based on that review, the College acknowledged there were two areas where its registration processes could be improved. Those processes are described later on in this report.

The College also conducted a significant amount of policy work over the past year. The policy work included the implementation of the College's Governance Process, Executive Limitations, some new Registration and Licensing policies, and a review of all the current Registration and Licensing policies.

The College also moved to a new website and online portal for registrants providing enhanced security, efficiency, and user experience.

In conclusion, it was another productive year for the College, and we hope you find the annual report informative.

Respectfully Submitted

Kevin Carey CCP, President

***Karl Kowalczyk ACP BBA
College of Paramedics of Nova Scotia
Executive Director/Registrar***

COUNCIL 2022

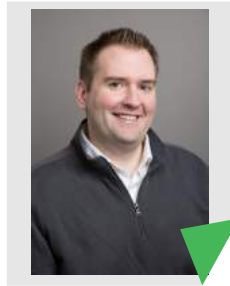
As we entered our fifth year of operations, the Council consisted of eight elected paramedics and four public representatives.



Kevin Carey, President
(Paramedic Councillor,
CCP Class of Licensure) >>



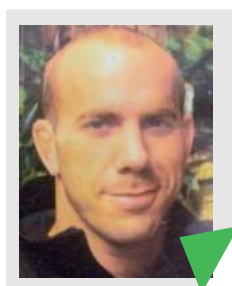
Laura Hirello Vice-President
(Paramedic Councillor, Northern
District) >>



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



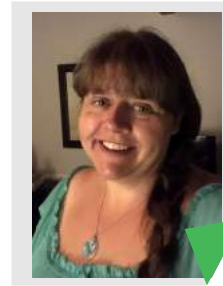
**Ryan Grist (Paramedic
Councillor, Western District) >>**



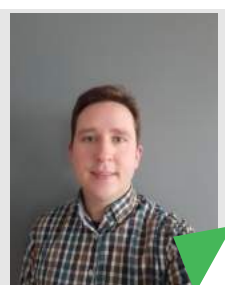
**Jason MacKay (Paramedic
Councillor, ACP Class of Licensure) >>**



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



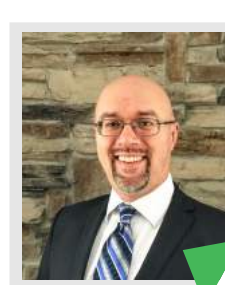
**Sandee Crooks (Paramedic
Councillor, Central District) >>**



**Brian Oliver (Paramedic
Councillor, Eastern District) >>**



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



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



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



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



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

Wall of Appreciation for Serving on Council 2022

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.

Outgoing Councillors this year include:

Laura Hirello Vice-President (Paramedic Councillor, Northern District)



Fair Registration Practices Act Review

The *Fair Registration Practices Act (FRPA)* governs the practices used by the College to register individuals who apply to become registrants of the College. It mandates that the College carries out registration practices that are transparent, objective, impartial, and procedurally fair. Section 16(2) of the FRPA indicates that every regulating body shall review its registration practices and file a report with the Review Officer for the reporting period.

On an annual basis, the *FRPA* Review Officer selects several regulatory bodies to be reviewed for compliance with the registration practices described in *FRPA*. Regulatory bodies must show compliance with 12 review questions.

In June 2021, the College was selected by the *FRPA* Review Officer to undergo a review of its registration practices. The *FRPA* review demonstrated the College complied with all but two of the twelve review questions, including questions three, registration of Interprovincial applicants, and eleven, internal review processes.

According to the *FRPA* Review Officer report, for question three, the College does not have (or has not communicated) a streamlined process to license applicants certified in another Canadian jurisdiction that regulates paramedicine. The Review Officer noted applicants already registered to practice in another jurisdiction must go through the same or similar application process as a new applicant.

For question eleven, the Review Officer noted that the descriptions of the internal review process as referenced within the College's Registration and Licensure Policies 003, 004, 006, and 007 do not include sufficient detail to meet the requirements of Section 10 of the *FRPA*.

Under the *FRPA* review process, Colleges have one year to address concerns identified by the *FRPA* Review Officer. The College has developed an action plan outlining how it will demonstrate compliance with these questions.

The first part of the action plan is to demonstrate the College's compliance with the registration of interprovincial applicants by:

- Conducting a review of its Registration and Licensure (RL) policies to confirm they are compliant with the *CFTA*. The policies that will be reviewed against the *CFTA* and the Paramedics Legislation include:
 - RL 3.0 Licensure Criteria & Application (All Applicants)
 - RL 4.0 Initial Registration Criteria & Application (All Applicants)
 - RL 6.0 Absences from Paramedic Practice
 - RL 16.0 Competence Assessment for applicants: 1) without practice experience; and 2)

without completion of a Council-approved entry-to-practice examination.

- Conducting a review of the College's website to confirm the information on the website is consistent with the *CFTA* requirements for the registration of interprovincial applicants and the Paramedics Legislation.
- Addressing areas where the College's RL policies are not compliant with the *CFTA*'s requirements for the registration of interprovincial applicants or ensuring the College effectively communicates via its written policies and website.
- Demonstrating compliance with the registration of interprovincial applicants according to the *CFTA* and the Paramedics Legislation by August of 2022.

The second part of the action plan is to demonstrate compliance with the requirement of fully documented and transparent internal review processes by:

- Conducting a review of several of its current Registration and Licensure (RL) policies to determine if additional information inserted into those policies will bring the College in compliance with the requirements as noted in the internal review process regarding question 11. The policies that will be reviewed include:
 - RL 3.0 Licensure Criteria & Application (All Applicants)
 - RL 4.0 Initial Registration Criteria & Application (All Applicants)
 - RL 6.0 Absences from Paramedic Practice
- Contacting other healthcare regulators to obtain copies of their internal review process for registration and licensure applicants.
- Further developing current RL policies or a new policy detailing the College's internal review processes for registration and licensure applicants.
- Ensuring information regarding the internal review process is easily accessible to the public via the College's website.
- Demonstrating compliance with the *FRPA* review process early in August of 2022 by having an internal review process policy for registration and licensure applicants that is open and transparent and having this information readily available on the College's website.

The College is confident that its practices are transparent, objective, impartial, and procedurally fair. It will submit an action plan demonstrating compliance with these two questions to the *FRPA* Review Officer no later than February 20, 2023.

Regulatory Accomplishments

Over the past year, the Council worked intently to strengthen the tools that support the regulatory mandate of protecting the public interest in the practice of paramedicine. From improvements in technology and policy development to collaborating with strategic partners, the College continues to improve its regulatory understanding, tools and relationships.

Technology Updates

As mentioned earlier in this report, the Fair Registration Practice Act requires the College to have and enact registration practices that are transparent, objective, impartial, and procedurally fair. The College relies upon its website and database to aid it in this process.

In 2021-2022 the College implemented several technological improvements to enhance website security, efficiency, and the user experience. The College strives to make information both accessible and secure.

Teaming up with Box Clever, a web design company, the College transitioned to a new internally managed website. This move provided the College with the ability to make instant and accurate updates without relying upon an external third party, as it had done in the past.

Web visibility has increased, making the College a top search hit in web browsers. The increased visibility makes information readily accessible to applicants and the Public.

The new website is accessible via a mobile phone, tablet, or desktop, ensuring the accessibility standards are not compromised. Content is accessible for everyone that uses screen readers, voice activation, and tab navigation. The site pairs seamlessly with the new database that contains the College's Registrant Login, License Status Check, and the Application processes.

Since the College's inception in 2017, we have strived to shift entirely from paper files to a cloud-based system. After partnering with Pontem Innovations in 2021, we had a custom database built for the College to manage internally.

The new database launched in January 2022; it stores the application interface and registrant data. Keeping up with legislative and policy changes, the College can now update forms and workflows instantly. Tracking trends and instantaneous reporting on any captured data point is just a click away.

The new database provides applicants and registrants with an interface that is accessible, secure, and easy to navigate. It's also a benefit for the College to own its database because it enables it to streamline record-keeping capabilities for years to come.

These technology updates proved their value when processing applications during the 2022 annual licence renewal period.





Modifications to the Annual Continuing Competency Program Requirements

As the 2022 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 continues to be an unprecedented time where the citizens of Nova Scotia are counting upon all regulatory bodies to support the healthcare system while also ensuring regulatory Colleges meet the public's expectation to protect their interests.

In May 2021, Council reflected upon the continuing competency requirements, the need to protect the public interest and the continued limitations for obtaining some point requirements due to the public health order restrictions.

This reflection resulted in the decision to modify the continuing competency program requirements for 2021 – 2022. This decision was published in a memorandum to all Registrants in May 2021.

Canadian Organization of Paramedic Regulators Essential Regulatory Requirements for Paramedics (PERRs)

The Canadian Organization of Paramedic Regulators (COPR) is a non-profit corporation whose purpose is to facilitate collective and collaborative action in the current and future interests of paramedic regulation in Canada while developing an understanding of obligations that may impact on paramedic regulator functions.

As a constituent member of COPR, the College fully participates in any COPR activity that will benefit the citizens of our province by supporting the regulation of paramedicine.

In April of 2021 the College was briefed on COPR's intent to develop essential regulatory requirement documents, including competency profiles and/or standards of practice that would integrate the four distinct levels of paramedicine that reflect and specifically focus on the needs of the public and patients for safe and effective care. The four levels of paramedicine recognized across the country include Emergency Medical Responder and Primary, Advanced, and Critical Care Paramedic.

The purpose of the essential regulatory requirements documents is to:

- support consistency and uniformity in education and practice by paramedicine professionals in each designation across Canada (e.g., EMR, PCP, ACP, CCP);
- reflect the continuum of essential practitioner competencies throughout someone's career, including what is and is not included in the essential regulatory requirements (e.g., such as contextual or location-specific requirements);
- support the labour mobility of paramedicine professionals from one jurisdiction to another across Canada;
- support the inclusion of internationally educated paramedicine professionals into practice in Canada;

- identify the expressed linkages between essential practitioner requirements across a variety of roles (e.g., who they do/do not apply to);
- support a harmonized approach to assessment (e.g., entry to practice examination);
- inform regulatory continuing competence and discipline programs;
- reflect the current and anticipated scope of practice needs of health systems, the public, and patients; and
- reflect the required educational requirements.

The College supported COPRs pursuit to develop these essential regulator requirement documents because it recognized the significance of the work and anticipates they may be adopted by the College once completed.

Provincial Entry to Practice Examinations

In the College's first year of operation, the Council directed the fostering of a strategic relationship with the Canadian Organization of Paramedic Regulators (COPR) by approving COPRs high-stakes entry to practice examination as the entry to practice examination for the Primary and Advanced Care Paramedic program graduates.

For the following four years, at a nominal fee, the College assumed the responsibility of processing and screening applicants for the entry to practise examination. At the time, COPR did not have the funding or administrative capacity to screen applicants from all seven jurisdictions that adopted the COPR examinations.

In 2021, the College and several other jurisdictions asked COPR to direct resources toward undertaking this role, resulting in consultations focused on ensuring COPR's entry to practice examination application process met the regulatory requirements of each jurisdiction.

Following these consultations, COPR assumed the responsibility for processing entry to practice examination applicants from Nova Scotia and six other jurisdictions, effective October 2021. While this change has strengthened the College the strategic relationship with COPR, the more significant benefit is the direction of all College resources towards its applicants, registrants and the public of Nova Scotia.

Critical Care Paramedic Program Approval

In the 2019 – 2020 annual report, the College indicated there was no formal education program was available for Critical Care Paramedics (CCP's) in Nova Scotia. The College recognized the need for an established pathway for licensing CCP's.

Since then, the College engaged representatives from the Nova Scotia Department of Health and Wellness (DHW) to identify a CCP pathway to licensure.

DHW provided strategic guidance, a mechanism for stakeholder engagement, and financial support to develop a CCP curriculum.

DHW's leadership resulted in the Nova Scotia Health Learning Institute for Health Care Providers (the Learning Institute), formerly known as the Registered Nurses Professional Development Centre (RNPDC), engaging in the development and delivery of a CCP Program.

The Learning Institute utilized a core team of critical care experts, including paramedics, to design and deliver their CCP curriculum based on the competencies identified in the College's Essential Competencies Profile.

While developing the curriculum blueprint and program map, they conducted extensive competency mapping to demonstrate that their program would deliver the essential competencies required by the College.

They also developed an evaluation framework to ensure the program maintained continuous quality improvement.

In April of 2021, the Council approved the delivery of a CCP program by the Learning Institute starting in September 2021, with the condition they provide ongoing updates to the College.

At the writing of the annual report, the Learning Institute had graduated its first cohort of CCPs and is finalizing a quality review report for the College to support their request for ongoing program approval.

Governance Process and Executive Limitations Policies

Policy governance provides the Council with structure and processes for decision making, accountability, control and behaviour of the governing body, its Committees and the top administrative levels of the College. It influences how the College's objectives are set and achieved, how risk is monitored and addressed, and how performance is optimized. Over the past year, the Council has been working to implement policies that support the chosen policy governance model that directs and controls the work of the College.

This year the Council approved many governance processes and executive limitation policies.

The governance process policies articulate the standard to which Council holds their own and individual behaviours. These policies instruct members of the Council, and any Committee under the College's structure, including statutory committees, on their roles and the manner in which they will operate.

The Executive limitation policies describe the boundaries under which the Executive Director/Registrar must run the daily operations of the College, thus making the ED/Registrar accountable for their actions.

These policies establish a framework for ensuring those in positions of responsibility know and work within their boundaries of accountability.

Licensing Paramedic Graduates to support the Health Care System

Late in 2021, amid a paramedic workforce shortage, the Department of Health and Wellness engaged

the College in discussions about a pathway to licensure for Primary Care Paramedic (PCP) program graduates awaiting the opportunity to write their entry to practice examination. The Council, recognizing the significance of the paramedic workforce shortage, directed College staff to determine if there was a pathway to licensure for PCP program graduates.

College staff quickly determined that the Paramedics Act and Regulations did not provide a clear pathway to licensing for PCP program graduates. The College staff then engaged the College's Legal Counsel and Registration Committee to determine a means for PCP program graduates to licence before writing the entry to practice examination.

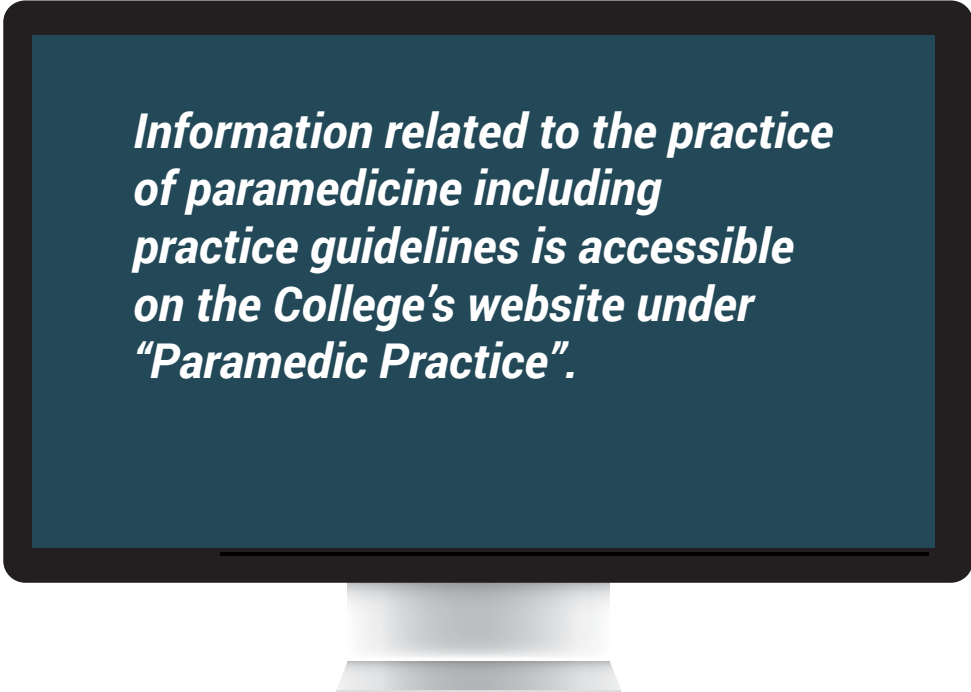
The outcome of this engagement was the development of a registration and licensure policy in the College's restricted temporary licensing category for a "Paramedic Graduate" detailing specific policy statements focused on the public interest.

The Paramedic Graduate must meet all the criteria for registration and licensure except for passing the entry to practice examination. However, they must register for the first available entry to the practice exam and provide documentation that shows they did so.

The policy established several conditions, including that the "Paramedic Graduate" must have the indirect supervision of a paramedic who holds a license to practice and has been practicing for at least two years. The supervising paramedic must be able to provide immediate support and intervention to a patient when required.

The policy also identifies when the restricted temporary licence expires and conditions for revoking a Paramedic Graduate licence.

In January 2022, Council approved the policy titled Licensure Criteria for PCP Graduates who have not yet passed the Entry to Practice Examination, paving the way for PCP graduates to seek licensure with the College.

A computer monitor with a dark blue screen and a black bezel. The screen displays white text in a bold, italicized font. The monitor is on a silver stand.

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

Professional Conduct Process

The professional conduct process addresses professional misconduct, conduct unbecoming the profession or incompetence by a member. It also inhibits a member from practising while incapacitated.

For the 2021 – 2022 year, the College reported sixty-two (62) active complaints; resolved are twenty-two (22) of them. Today, there are 40 active complaints at various stages of the complaints process.

The table below outlines the type of complaints received. Summarizing the table according to the accusations associated with each complaint provides a clearer picture of the professional conduct issues addressed by the College. The summary includes:

- Thirty-two (32) accusations related to how the paramedic interacted and communicated with the complainant or member of the public.
- Thirteen (13) accusations were related to the provision of care.
- Seven (7) accusations were related to criminal law matters.
- Five (5) accusations were related to documentation.
- Two (2) accusations were related to incapacity.
- Three (3) accusations are currently under assessment.

Table 1

Professional Conduct Table				
#	From	Type of Complaint	Details	Outcome
006	Employer	Professional Misconduct	Controlled substance thief, misuse	Fitness to Practise – Remedial Agreement
014	Registrar, Employer	Conduct Unbecoming	Interactions with public - Sexual Assault	Investigation Committee - In-progress
027	Registrar	Competence	Patient Care at Class of Licensure	Investigation Committee - Refer to Hearing Committee
034	Employer	Professional Misconduct/Capacity	Controlled substance thief, misuse	Under Investigation
035	Employer	Conduct Unbecoming	Altering/Falsifying Documentation	Investigation Committee - Informal Resolution
044	Employer	Conduct Unbecoming	Interactions	Investigation Committee -May 11, 2022
045	Employer	Conduct Unbecoming, Professional Misconduct	Interactions, Communication	Under Investigation
046	Employer	Competence	Competence	Under Investigation
047	Employer	Conduct Unbecoming, Professional Misconduct	Interactions, Communication	Investigation Committee - In-progress

048	Employer	Conduct Unbecoming, Professional Misconduct	Competence	Investigation Committee Decision - Reprimands
053	Registrar	Conduct Unbecoming, Professional Misconduct	Interactions, Treatment, Communication	Registrar - Informal Resolution
054	Employer	Conduct Unbecoming, Professional Misconduct	Communication	Registrar - Informal Resolution
058	Employer	Professional Misconduct	Termination	Registrar - Informal Resolution
059	Patient	Professional Misconduct	Interactions, Communication	Investigation Committee- Dismiss with advice
060	Patient	Under assessment	Communication, Treatment	Registrar - Informal Resolution
062	Public	Professional Misconduct	Communication, Treatment	Investigation Committee- Caution
063	Patient	Conduct Unbecoming	Interactions, Communication	Investigation Committee- Reprimand, Caution & Council
068	Registrar	Professional Misconduct	Professional Misconduct	Investigation Committee Decision - Reprimand
069	Public	Professional Misconduct	Professional Misconduct	Registrar - Preliminary Investigation Ongoing
070	Public	Professional Misconduct	Professional Misconduct	Registrar - Preliminary Investigation Ongoing
077	Public	Professional Misconduct	Communication, Treatment	Investigation Committee - Dismiss with advice
078	Paramedic	Professional Misconduct	Communication, Documentation	Investigation Committee Decision - Counsel & Reprimand
079	Paramedic	Professional Misconduct	Communication, Documentation	Investigation Committee Decision - Counsel & Reprimand
080	Public	Professional Misconduct	Communication, Treatment	Investigation Committee Decision - Caution & Counsel
081	Public	Professional Misconduct	Criminal Undertaking	Undertaking lifted
084	Patient	Professional Misconduct	Communication, Interaction	Investigation Committee Decision - Reprimand & Counsel
085	Employer	Professional Misconduct	Termination	Investigation Committee Decision - Reprimand

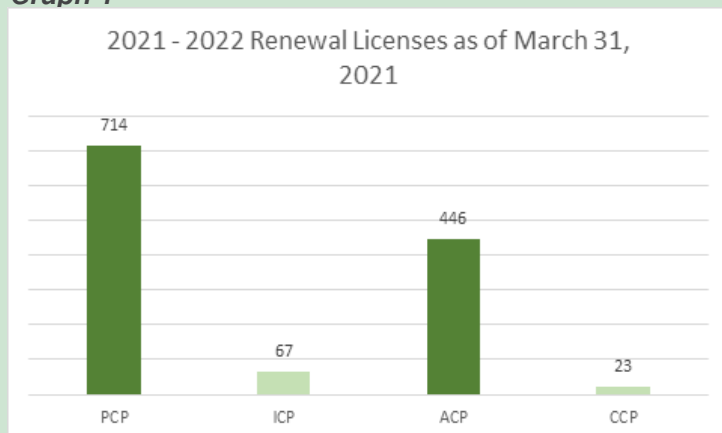
088	Registrar	Professional Misconduct	Documentation	Investigation Committee - Reprimand
089	Public	Professional Misconduct	Harassment	Not enough information
090	Registrar	Conduct Unbecoming	Capacity	Investigation Committee - Under Investigation
091	Registrar	Professional Misconduct	Unknown	Not enough information
092	Registrar	Professional Misconduct	Communication	Not enough information
093	Public	Professional Misconduct	Treatment	Not enough information
094	Registrar	Professional Misconduct	Documentation	Investigation Committee - Informal Resolution
095	Registrar	Professional Misconduct	Privacy	Investigation Committee - Reprimand
096	Public	Professional Misconduct	Communication	Not enough information
097	Registrar	Conduct Unbecoming	Suspension	Investigation Committee - Reprimand
098	Registrar	Professional Misconduct	Termination	Investigation Committee Decision: Reprimand
099	Public	Professional Misconduct	Unknown	Not enough information
100	Registrar	Conduct Unbecoming	Criminal Undertaking	Under Investigation
101	Public	Professional Misconduct	Privacy	Under Investigation
102	Registrar	Conduct Unbecoming	Criminal Charges	Under Investigation
103	Registrar	Professional Misconduct	Treatment	Under Investigation
104	Registrar	Professional Misconduct	Treatment	Under Investigation
105	Public	Professional Misconduct	Treatment	Awaiting statement from respondents
106	Paramedic	Conduct Unbecoming	Communication	Investigation Committee - PENDING
107	Registrar	Professional Misconduct	Communication	Investigation Committee - PENDING
108	Public	Professional Misconduct	Communication	Not enough information
109	Public	Professional Misconduct	Unknown	Not enough information
110	Registrar	Professional Misconduct	Termination	Reviewing information

111	Registrar	Conduct Unbecoming	Capacity	Under Investigation
112	Public	Professional Misconduct	Treatment	Awaiting Call Record
113	Public	Professional Misconduct	Treatment	Awaiting Call Record
114	Public	Professional Misconduct	Communications	Investigation Committee - PENDING
115	Registrar	Professional Misconduct	Privacy	Investigation Committee - PENDING
116	Public	Professional Misconduct	Communication	Awaiting Statement
117	Public	Professional Misconduct	Treatment	Awaiting Statement
118	Public	Professional Misconduct	Treatment	Awaiting Statement
119	Employer	Conduct Unbecoming	Communications	Investigation Committee - PENDING
120	Public	Professional Misconduct	Treatment	Under Investigation
121	Public	Professional Misconduct	Communications	Awaiting Statement
122	Employer	Conduct Unbecoming	Criminal Charges	Under Investigation

REPORT ON THE REGISTER AND ROSTERS

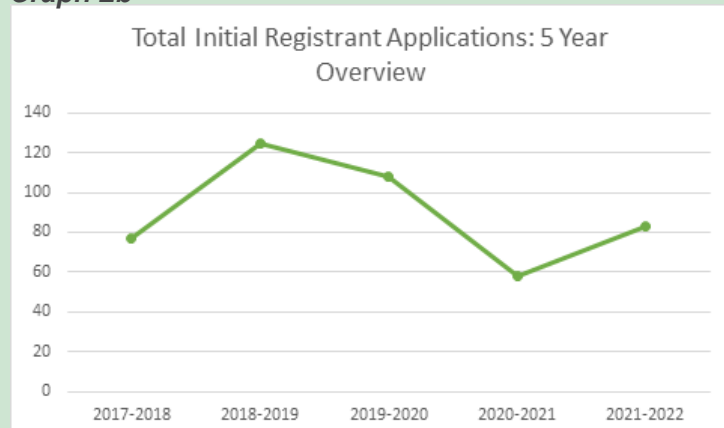
The College's Register contains the details of any Registrant who has been or continues to hold a licence in Nova Scotia. Per Section 32(1) of the Paramedics Act, the Registrar must publish the names of those persons listed in the Register annually. The Register contains separate rosters for each category of licence, per Paramedics Regulation 5(2).

Graph 1



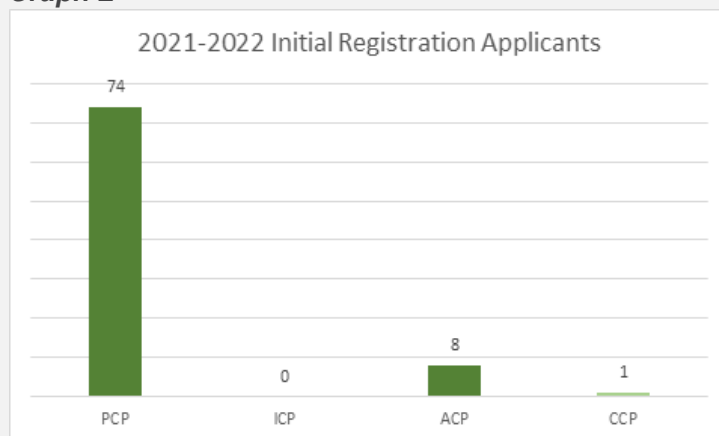
As of March 31, 2022, a total of 1250 Registrants, who were eligible to renew their license did so. PCP = 714, ICP = 67, ACP = 446, CCP = 23

Graph 2b



While initial registrant applications increased by 25 in 2021-2022 over the previous year 2020 – 2021, this number has not returned to the volume of initial registrants processed between 2018 and 2020.

Graph 2



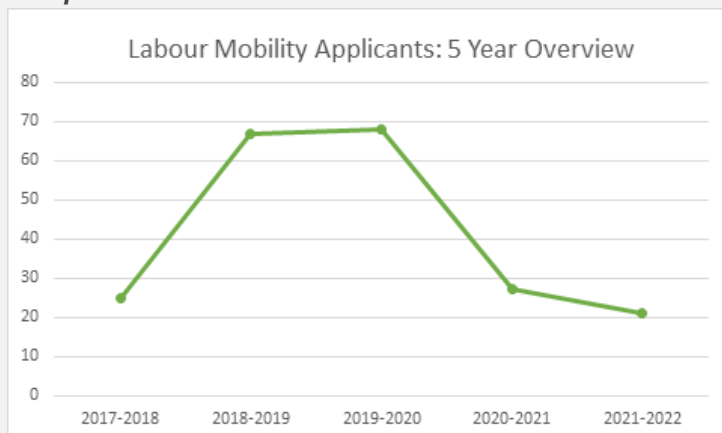
During the 2021-2022 licensing year the College registered and licensed a total of 83 new initial registration and licensure applicants, which was an increase of 25 over the previous year.

Graph 3



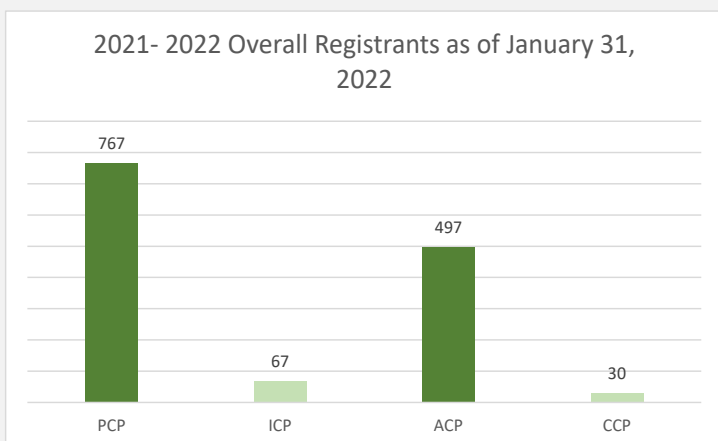
Initial registration and licensure applications are tracked for the purpose of reporting under the Fair Registration Practices Act of Nova Scotia. According to the available data there were 83 new Registrants added to the Register and Rosters. NS Qualified and New to Practice = 62, Canadian Qualified and New to Practice = 0, Internationally

Graph 3b



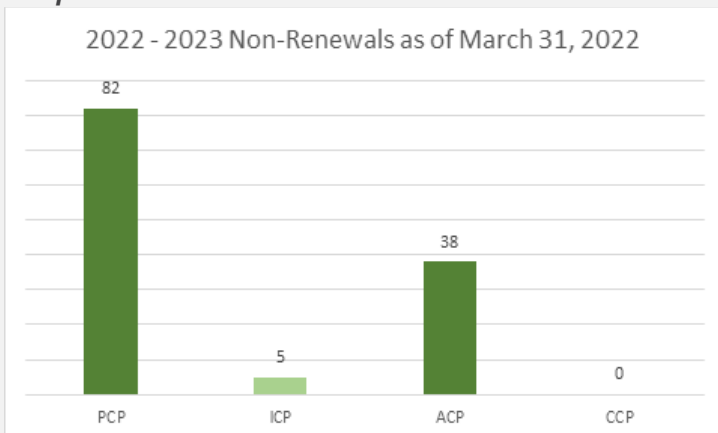
Labour Mobility applications went from 27 in 2020-2021 to 21 in 2021 – 2022. This may be explained by a decrease in the number of Nova Scotia program leaving the province to obtain licensure in another jurisdiction and immediately return to Nova Scotia.

Graph 5



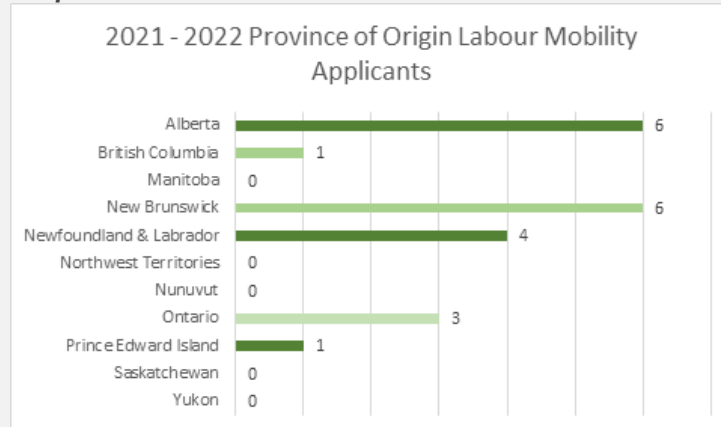
As of January 31, 2022, the College had a total of 1361 Registrants who were eligible to renew their licenses for 2022-2023 licensing year. PCP = 767, ICP = 67, ACP = 497, CCP = 30

Graph 7



On March 31, 2022, the College had a total of 125 Registrants who had not renewed their licenses from 2021-2022 for the 2022-2023 licensing year. PCP = 82, ICP = 5, ACP = 38, CCP = 0

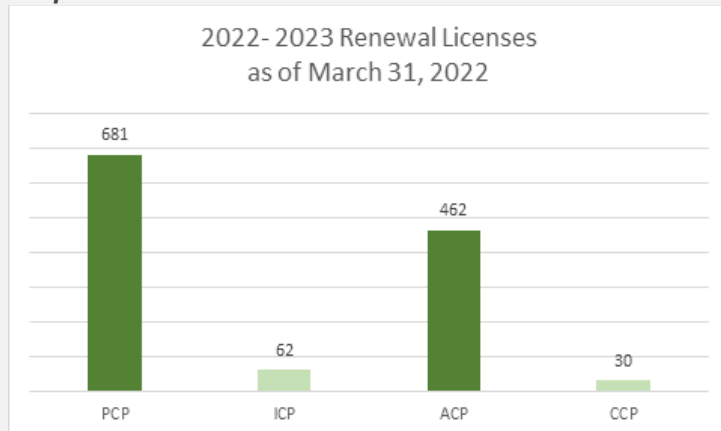
Graph 4



AB = 6, BC = 1, MB = 0, NB = 6, NL = 4, NT = 0, NU = 0, ON = 3, PE = 1, SK = 0, YT = 0

Of the twenty-one (21) applicants from another Canadian jurisdiction, Alberta and New Brunswick were the origin of the highest numbers of applicants.

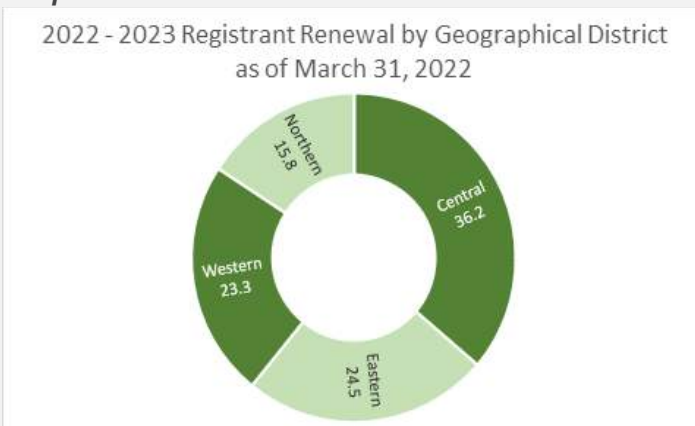
Graph 6



On March 31, 2022, the College had a total of 1235 Registrants who renewed their licenses from 2021-2022 for the 2022 - 2023 licensing year. PCP = 681, ICP = 62, ACP = 462, CCP = 30

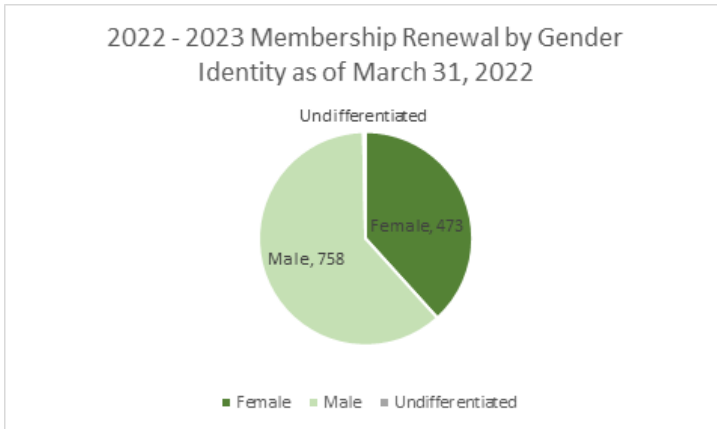
From these two graphs one can visualize that the over 100 Registrants did not renew their licenses for the 2022-2023 licensing year.

Graph 8



On March 31, 2022, the College had a total of 1235 Registrants from the following geographical districts renew for the 2022-2023 licensing year: Northern 197 (15.8%), Central 448 (36.2%), Eastern 302 (24.5%), Western 288 (23.3%)

Graph 9



On March 31, 2022, the College had a total of 1235 Registrants with the following gender identities: Male (758), Female (473), Undifferentiated (4)

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 to review registration and licensure applications, along with their supporting information, when an application is referred to the Committee by the Registrar, or as the result of an applicant objecting to a written decision of the Registrar.

Over the course of the past year, the Registration Committee was scheduled to meet no less than once per month, however, it was only required to meet on five occasions.

The Committee considered a total of thirteen applications, which may be grouped as;

- Three labour mobility applicants.
- Three absent from practice applicants.
- Seven new to practice applicants.
- Four sought additional attempts at the entry to practice examination.

Of the thirteen applicants, the committees registration and licensing decisions resulted in:

- Four individuals being approved.
- Two individuals being denied.
- Two individuals requiring competency assessments any further decision making was possible.
- Five individuals being required to provide additional information before any further decision making was possible.

As per the regulations all applicants are advised of their right to appeal a decision of the Registration Committee to the Registration Appeals Committee.

Respectfully Submitted by,

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 – Vacant

Councillor – Vacant

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

Public Representative – Vacant

The Registration Appeals Committee must render a written decision with reasons within ninety (90) days after it concludes either an appeal hearing, or review of the written evidence and submission.

The Committee may make any decision the Registrar, or the Registration Committee could have made with respect to the application and may do any of the following:

- Uphold the Registration Committee's decision.
- Order the imposition of conditions or restrictions on the license of the appellant.

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

Reflecting up the past five years, this year was the most active year for the Committee, which provides an indication that the complaints process became timelier.

Since April 1, 2021, panels of the Investigation Committee meet on eight separate dates including June 23, June 28, September 8, October 21, October 29, November 3, and December 6, 2021, as well as February 15, 2021.

The Committee receives support from the staff of an independent investigations and consulting firm, the College and legal counsel when appropriate, demonstrating the Committees ability to call upon the appropriate resources to gather information pertinent to their decision-making process.

Over the course of the past year, the panels of the Committee have rendered decisions for eighteen

complaints which included two dismissals, one with advice and one informal resolution where the registrant had to complete a reflective essay. Another complaint was held in abeyance until additional information is obtained for the decision-making process.

Dismissals are appropriate when the subject matter of the complaint is outside the jurisdiction of the College; or the complaint cannot be substantiated; or the complaint is frivolous or vexatious; or the complaint constitutes an abuse of process; or the complaint does not allege facts that, if proven, would constitute professional misconduct, conduct unbecoming, incompetence, or incapacity, or would merit a counsel or a caution, or both.

When appropriate a panel of the committee will provide advice relevant to the complaint that is of a non-disciplinary nature to the complainant; the respondent or any other person affected by the complaint.

A panel also approved the permanent resignation of a member, who provided false information to the College during the annual license renewal process. Permanent resignations are typically only approved when it is in the public interest to do so.

Another panel initially issued interim restrictions on a registrants license and upon receiving additional information referred the matter to the hearing committee.

A registrant was also issued an interim suspension until the panel receives additional information.

One registrant received a caution, and another received a counsel, neither of which are considered disciplinary outcomes.

Cautions are issued when there is sufficient information to determine that a member may have breached the standards of professional ethics or practice expected of members in circumstances that do not constitute professional misconduct, conduct unbecoming the profession, incompetence, or incapacity. A caution is not considered to be a licensing sanction.

Counsels are issued when there is sufficient information to determine that a member could benefit from professional guidance from the College about the subject matter of the complaint in circumstances that do not constitute professional misconduct, conduct unbecoming the profession, incompetence, or incapacity. A counsel is not considered to be a licensing sanction.

Finally, nine registrants received consent reprimands which means that the panels had made a determination that there is sufficient evidence that, if proven, would warrant a licensing sanction and constitute any of the following:

- Professional misconduct.
- Conduct unbecoming.
- Incompetence.

If the registrants had not agreed to a consent reprimand, the matters would have been moved to a hearing committee where the proceedings are held in a public forum to which any member of the public is permitted to attend.

The volume and complexities of the complaints broadened the knowledge of Committee members providing further growth and development of their expertise in managing the professional conduct issues brought before them.

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

*Respectfully Submitted by,
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 (College Appointed Public Representative)

Councillor – Vacant

Paramedic Members – Paul Carr (ACP), Carley Collings-Robertson Alex Desaulniers (ACP), David Feargrieve (ACP), William Hill (CCP), Tyler MacCuspis (ACP), Mark Walker (ACP), Greg Wolfe (ICP)
Public Representative – Doug Lloy (College Appointed Public Representative)

The 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.

A panel of the Hearing Committee held its first meeting on June 7, 2021. In advance of that meeting, Doug Lloy, QC, the Chair of the Hearing Committee provided the Hearing Committee Panel with some additional education regarding the panel's role, responsibilities and decision-making processes in relation to the matter.

The panel had been formed to consider a settlement proposal that was submitted to it by the College and an Advanced Care Paramedic.

The chief factors that guided the Hearing Panel were whether the settlement proposal protects the public and whether the settlement proposal is in the best interests of the public and the profession.

Then upon their final deliberations the panel provided a written decision on July 8, 2021, which is available via the College's website under the heading "Public", then professional conduct.

*Respectfully Submitted by,
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 Nemirovsky (Public Councillor)

Councillor – Not Applicable

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

Public Representative – Andrew Nemirovsky (Public Councillor)

The Nominations Committee met twice over the past year once on November 1, 2021, and again on January 12, 2022.

During the year, the Committee solidified the nominations process by ensuring a policy outlining the nominations process was documented. The policy titled Nomination Process of Registrants for Election to Council was formalized at the November 1, 2021, meeting of the Committee. The policy also provides a procedure to follow for the nominations process.

On January 12, 2022, the Committee met again to deliberate the nominations for the 2022 elections and forwarded a slate of candidates to the Council for the Council's meeting on January 29, 2022.

The Committee unanimously agreed to forward the following slate of nominees to the Council:

- Advanced Care Paramedic Class of Licensure – the candidate nominated was Jason MacKay
- Northern Geographical District – Paul Carr and Bruce Sangster
- Western Geographical District – the candidate nominated was Ryan Grist

Respectfully Submitted by,

Andrew Nemirovsky, Public Representative 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), Matthew Vaughan (ACP)

Public Representative – Vacant

The Fitness-to-practise Committee is responsible for managing issues of individual paramedic incapacity when a matter of registrant incapacity is referred to it. "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.

It is important to recognize that the fitness to practise process is a non-disciplinary, remedial approach designed to support a registrant in safely returning to practice after they are determined to no longer have an incapacity.

The Committee must consider remedial agreements that are forward to it, after a registrant has consented to the terms of the agreement. The Committee works to ensure a paramedic in the College's fitness-to-practice process is safe to return to practice.

The Committee meet three times over the past year, once was for the purpose of attending an educational session provided by Loretta Manning, the Chair of the Fitness-to-Practice Committee. The other two meetings were for the purpose of considering the remedial agreements purposed by the College for two registrants.

The Committee is pleased to report that it approved two remedial agreements, with modifications, which allowed those individual paramedics to seek a license with the College.

Respectfully Submitted by, 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.

In December 2020 the Department of Health and Wellness had received the College's submission on the proposed amendments.

In April 2021, the College shared the feedback it received with all the stakeholders who were asked to participate in the consultation process, noting that the content of the proposed legislation would ultimately be decided by the Government.

The Committee remained available to assist the Council in the advancement of the proposed amendments.

Respectfully Submitted by,
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 the Executive Director/Registrar to provide quarterly financial updates directly to the Council and require 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 2021 – 2022 operational year of the College.

Financials

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, financial planning is an objective of the Council.

A three-year forecasted budget is a key to financial planning because it predicts the College's projected income and expenses and helps the College effectively use its revenues.

The three-year forecasted budget can be adjusted for subsequent years depending on each year's financial result.

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

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

Other regulators have increased their fees and charge both an application fee and subsequent registration and licensing fee.

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

- The College's only revenue sources are applications, registration and licensing and annual license renewal fees.
- There continues to be a fluctuation in the number of Registrants.

There continues to be some unpredictability in the professional conduct process.

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

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

In its previous annual report, the College had forecast deficits for 2022 and 2023, with a return to a positive net income by 2024. At the end of the 2021 – 2022 renewal period, the College had a reduction in licensed registrants from 1361 to 1235; it continues to forecast a deficit for the 2023 fiscal year.



College of Paramedics of Nova Scotia
2023 – 2025 Three-year Budget Forecast

Code	Revenue	2022-2023 Forecast	2023-2024 Forecast	2024-2025 Forecast	3 Year Forecast Surplus/Deficit
4000	Licensing Fees	706,500.00	810,800.00	810,800.00	1,517,300.00
4003	Other Revenue	4,000.00	4,000.00	4,000.00	8,000.00
	Total Revenue	710,500.00	814,800.00	814,800.00	1,525,300.00

Code	Expenses				
1070	Interest & bank charges	21,565.40	24,278.51	24,307.34	45,843.91
5000	Insurance	6,286.35	6,600.67	7,260.74	12,887.02
5010	Investigations	138,000.00	138,000.00	138,000.00	276,000.00
5011	Meetings & conferences	99,515.50	99,515.50	99,515.50	199,031.00
5015	Office	62,604.82	63,173.58	64,260.07	125,778.40
5025	Professional fees	146,787.92	148,758.82	150,814.87	295,546.74
5035	Rent	18,285.00	18,650.70	19,023.71	36,935.70
5036	Salaries & benefits	238,733.05	245,649.83	247,665.48	484,382.87
5037	Sponsorship & gifts (Contributions)	2,100.00	2,100.00	2,100.00	4,200.00
5038	Training	25,000.00	25,000.00	25,000.00	50,000.00
5045	Travel	9,380.00	9,380.00	9,380.00	18,760.00
	Total Expenses:	768,258.04	781,107.60	787,327.71	1,549,365.64

	EBITDA				
5055	Amortization	220.35	220.35	220.35	440.70
	Total EBITDA	220.35	220.35	220.35	440.70
	Net Income	- 57,978.39	33,472.05	27,251.94	- 24,506.34

1

Revenue Assumptions:

1. For 2022 - 2023 all new applicant and renewal fees increased to \$500.
2. For 2023 - 2024 and 2024 - 2025 new applicant and renewal fees increase to \$575.

2

Expense Assumptions:

3. In 2023 the following occurs:
 - 3.1. A 3% inflationary increase for salaries
 - 3.2. An overall increase of general and legal fees expense line by 35%, reflective of the past 4 years.
4. In 2024 and 2025 there are inflationary increases for:
 - 4.1. Interest and banking charges.
 - 4.2. Insurance
 - 4.3. Office
 - 4.4. Professional fees
 - 4.5. Rent
 - 4.6. Salaries and Benefits.



Financial Statements

College of Paramedics of Nova Scotia

March 31, 2022

Contents

	Page
Independent auditor's report	1-2
Statement of financial position	3
Statement of operations	4
Statement of changes in net assets	5
Statement of cash flows	6
Notes to the financial statements	7-9

Independent auditor's report

Grant Thornton LLP

Nova Centre, North Tower
Suite 1000, 1675 Grafton Street
Halifax, NS
B3J 0E9

T +1 902 421 1734
F +1 902 420 1068
www.GrantThornton.ca

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, 2022, 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, 2022, 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 20, 2022

College of Paramedics of Nova Scotia

Statement of financial position

March 31 2022 2021

Assets

Current

Cash and cash equivalents	\$ 1,207,568	\$ 1,198,798
Accounts receivable	19,311	-
Investments	408,717	406,641
Prepaid expenses	16,687	6,483
	<u>1,652,283</u>	<u>1,611,922</u>

Capital assets (Note 3) 3,082 1,784

\$ 1,655,365 \$ 1,613,706

Liabilities

Current

Payables and accruals	\$ 40,472	\$ 43,598
Deferred revenue	615,000	564,180
	<u>655,472</u>	<u>607,778</u>

Net asset

Internally restricted	703,000	353,000
Unrestricted	296,893	652,928
	<u>999,893</u>	<u>1,005,928</u>

\$ 1,655,365 \$ 1,613,706

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	2022	2021
Revenues		
Licensing fees	\$ 635,582	\$ 610,083
Shared costs	49,570	-
Other	6,783	1,950
Interest	-	2,692
	<u>691,935</u>	<u>614,725</u>
Expenditures		
Amortization	970	315
Insurance	5,987	7,454
Interest and bank charges	19,332	28,552
Investigations	114,224	116,469
Meetings and conferences	13,379	114
Office	70,839	30,316
Professional fees	246,363	136,712
Rent	18,285	18,285
Salaries and benefits	206,998	197,399
Training	1,564	1,800
Travel	29	154
	<u>697,970</u>	<u>537,570</u>
(Deficiency) excess of revenues over expenditures	\$ <u>(6,035)</u>	\$ <u>77,155</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>2022 Total</u>	<u>2021 Total</u>
Net assets, beginning of year	\$ 652,928	\$ 353,000	\$ 1,005,928	\$ 928,773
(Deficiency) excess of revenues over expenditures	(6,035)	-	(6,035)	77,155
Transfer from unrestricted to internally restricted funds	<u>(350,000)</u>	<u>350,000</u>	<u>-</u>	<u>-</u>
Net assets, end of year	\$ <u>296,893</u>	\$ <u>703,000</u>	\$ <u>999,893</u>	\$ <u>1,005,928</u>

See accompanying notes to the financial statements.

College of Paramedics of Nova Scotia

Statement of cash flows

Year ended March 31

2022

2021

Increase (decrease) in cash and cash equivalents

Operating

(Deficiency) excess of revenues over expenditures	\$ (6,035)	77,155
Amortization	<u>970</u>	<u>315</u>
	(5,065)	77,470

Change in non-cash operating working capital:

Accounts receivable	(19,311)	-
Prepaid expenses	(10,204)	-
Payables and accruals	(3,126)	9,181
Deferred revenue	<u>50,820</u>	<u>(8,045)</u>
	<u>13,114</u>	<u>78,606</u>

Investing

Purchase of investments	(2,076)	(2,640)
Purchase of capital assets	<u>(2,268)</u>	<u>(715)</u>
	<u>(4,344)</u>	<u>(3,355)</u>

Net increase in cash and cash equivalents 8,770 75,251

Cash and cash equivalents

Beginning of year	<u>1,198,798</u>	<u>1,123,547</u>
End of year	\$ <u>1,207,568</u>	<u>1,198,798</u>

See accompanying notes to the financial statements.

College of Paramedics of Nova Scotia

Notes to the financial statements

March 31, 2022

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, accounts receivable, investments, and payables and accruals.

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, accounts receivable and payables and accruals. Investments are carried at fair value.

College of Paramedics of Nova Scotia

Notes to the financial statements

March 31, 2022

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 when collection is reasonably assured. The membership licensing period is from April 1 to March 31 of each year.

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, 2022

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
Computer hardware	\$ <u>4,052</u>	\$ <u>970</u>	\$ <u>3,082</u>	\$ <u>1,784</u>

4. Commitments

The College has renewed its lease for office space commencing November 2021 for a 12 month term. Total rent including HST is \$1,524 per month.

