

COLLEGE OF PARAMEDICS OF NOVA SCOTIA

An abstract graphic featuring several overlapping geometric shapes in various shades of green and dark blue. A prominent diagonal line runs from the top right towards the bottom left, intersecting the shapes. The shapes have a 3D effect with shadows and highlights.

ANNUAL REPORT
2022-23



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

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, registrants, 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 effectively carries out its' mandate, to:

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.

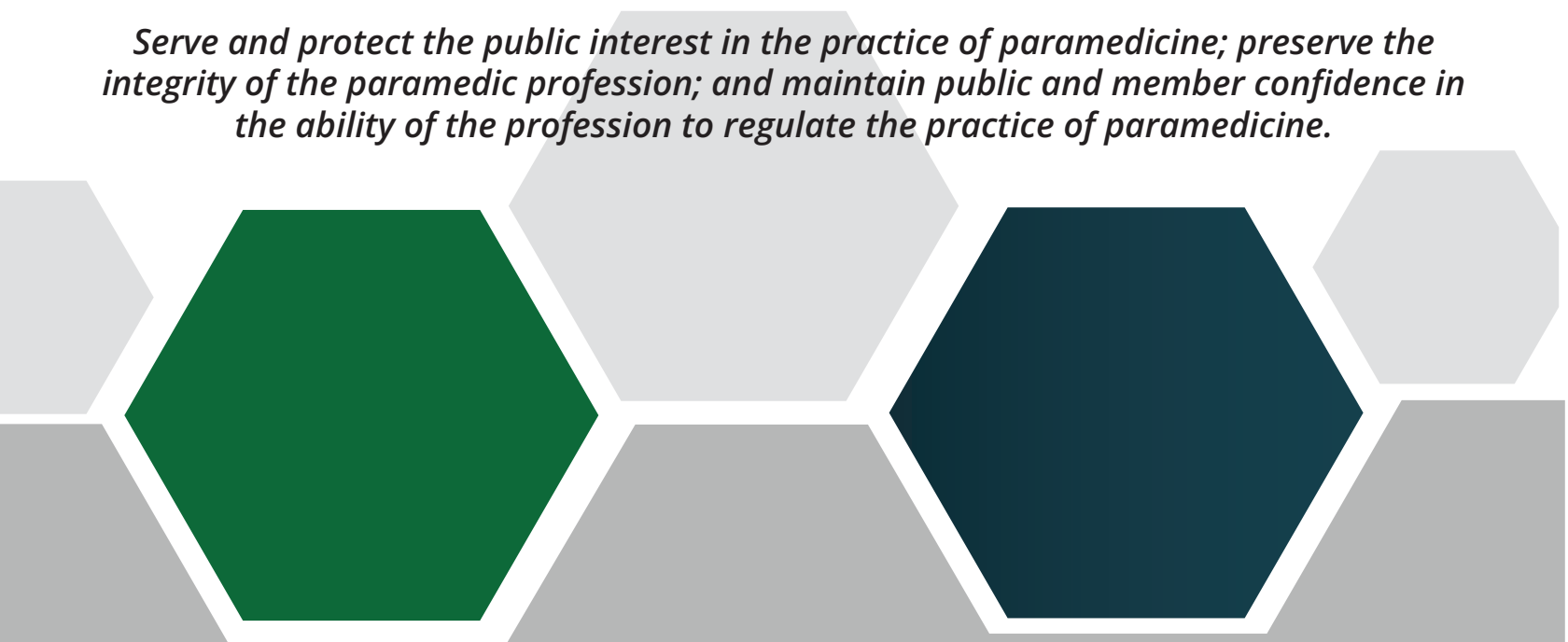


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PRESIDENT AND EXECUTIVE DIRECTOR/REGISTRAR MESSAGE

Again a joint message from the President and Executive Director/Registrar this year emphasizes the positive relationship between the Council and the Executive Director/Registrar of the College of Paramedics of Nova Scotia. By working closely together, they ensure the College meets its mandate of regulating the paramedic profession in the public interest. The Council sets the strategic direction of the College and approves regulatory policies developed in accordance with the Paramedics Act and Regulations, as well as governance policies consistent with its leadership role. Meanwhile, the Executive Director/Registrar is responsible for implementing the Council's decisions and ensuring that the College's operations align with its strategic direction. In addition to the College's activities described throughout this report, the Council, with the assistance of the Executive Director/Registrar engaged in a number of initiatives to support good governance and enhance regulatory processes within the College.

In keeping with their values of compassion, accountability and fairness, the Council requested that the Executive Director/Registrar organize an Indigenous cultural awareness training session with Indigenous Treaty Partners. This training program was provided to the Council, the College's statutory committees and College staff. The program aims to educate businesses about Indigenous culture and encourage them to be better allies to their Indigenous neighbours. The presenter's covered popular topics related to Indigenous issues such as the Truth and Reconciliation Commission, *Indian Act* and Residential Schools, UN Declaration on the Rights of Indigenous Peoples, and more. The training aimed to enhance cultural sensitivity, competence, and eliminate the risk of miscommunication.

The role of Council is essential in providing leadership and establishing the organization's strategic direction. For effective governance, Council Members, Committees and staff need current, relevant education on governance roles, fiduciary responsibilities, and accountabilities. Governance Consultant Carla Anglehart provided their expertise in supporting the Council in pursuing governance excellence. Carla provided an education session that covers topics such as legal duties of Council/Board Members, key stewardship responsibilities, governance function, management function, delegation, and building Board-CEO relationships.

Additionally, to help address the shortage of licensed paramedics in Nova Scotia, the College also implemented a policy that allows a Primary Care Paramedic (PCP) graduate to be issued a restricted temporary license. The policy allowed graduates who had not yet passed the Primary Care Paramedic (PCP) exam to gain practical experience while waiting to take the PCP entry to practice examination. These graduates were practicing under appropriate supervision and meeting specific conditions to ensure public safety.

Finally, the Council recognized the importance of ensuring the College's statutory committees have access to a pool of volunteers that are focused on serving and protecting the public interest in the practice of paramedicine. As outlined in By-Law Article 29.2, committee appointments are for two years and may be renewed by the Council. This year they recruited new public and paramedic representatives to a few of the Committees, while indicating this work would continue into next year. Paramedic registrants who volunteer to participate in Council or committee activities can benefit from professional development opportunities such as developing new skills in governance, leadership, policy development, and strategic planning. Serving on the Council or committee can also provide opportunities for networking, recognition, and contributing to the advancement of the paramedic profession by promoting public safety and improving patient care.

If you are, or know someone, interested in participating in the activities of the College please reach out to us!

The information throughout this annual report demonstrates that collaboration between the Council and the Executive Director/Registrar fosters a positive working relationship and facilitates effective communication between the College's governance and management structures. This ensures that the College operates in a transparent and accountable manner and is responsive to the needs of its stakeholders, including the public, the paramedic profession, and other healthcare providers.

Respectfully Submitted

Kevin Carey CCP
President, College of Paramedics of Nova Scotia

Karl Kowalczyk ACP BBA
Executive Director/Registrar

COUNCIL 2023

As we entered our sixth year of operations, the Council consisted of eight elected paramedics, four public representatives and the Executive Director/Registrar as an Exofficio.



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



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



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



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



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



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



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



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



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



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



**Paul Carr (Paramedic
Councillor, Northern District)**



**Donna Denney (Public
Councillor, Order-in-Council
Appointment)**



Karl Kowalczyk, ED/Registrar
(Ex-officio)

WALL OF APPRECIATION FOR SERVING ON COUNCIL 2023

The College expresses appreciation and gratitude to the outgoing Councillors for their dedication and commitment to their unwavering support in serving and protecting the public interest in the practice of paramedicine. Their contributions have helped achieve the organization's goals and objectives. The College wishes the departing Councillors the very best in their future endeavours.

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



**Paul Carr (Paramedic Councillor,
Northern District)**



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



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



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



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



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

KEY REGULATORY HIGHLIGHTS

Paramedics Serve and Protect the Public Interest

Paramedics continue to play an increasingly vital role as they serve to protect the public interest in the practice of paramedicine in today's healthcare system. Registrants of the College of Paramedics of Nova Scotia (the College) serve the public in Collaborative Emergency Centres, Emergency Departments, Physicians offices, Ground Ambulance, Air Medical Transport, Extended Care Paramedic roles, Medical Communications Centres, land & offshore industrial clinics, educational & research institutions, as well as other administrative and regulatory roles.

Paramedics assess patients across the lifespan to make a paramedic diagnosis, treat, and manage acute and chronic health conditions in any setting including emergent, urgent, acute, and primary care. They also promote health and injury prevention and engage in such other services, roles, functions and activities as prescribed in the regulations including relevant research, education, inter-professional collaboration, consultation, management, administration, advocacy, regulation, or system development that is relevant to paramedic practice.

Paramedics provide quality care and improve the outcomes for individuals who experience a sudden illness or injury or require ongoing care during transfers between medical facilities. As regulated professionals, individual paramedics have a responsibility to serve and protect the public interest in the practice of paramedicine. Individually, every paramedic fulfils this mandate in several ways.

Paramedics adhere to the College's Code of Ethics and Standards of Practice. The Code of Ethics and Standards of Practice are established to ensure that paramedics provide safe, effective, and ethical care to patients. By following these standards, paramedics ensure that they are providing the best possible care to patients or supporting the system more broadly with ethical best practices, thus protecting the public from harm.

Registrants also engage in ongoing education and training. Paramedicine is a constantly evolving field, and best practices informed by new research is continually emerging. By staying up-to-date with the latest developments in the field, individual paramedics provide the highest level of care to patients and contribute to the healthcare system in a manner that ensures they are always acting in the best interests of the public.

Like all healthcare professionals, paramedics also advocate for their patients and population health more broadly. Paramedics frequently serve and assist individuals who belong to the most vulnerable communities in our society, including those who are minors, elderly, experiencing homelessness; those who have mental health conditions; or those who are struggling with addictions or domestic violence. By being a vocal advocate for these patients, paramedics strive to ensure that they receive the necessary care and support to improve their overall health outcomes. Finally, individual paramedics are accountable for their actions. Accountability is a key component of professional practice, and individual paramedics have a responsibility to be transparent about their actions and decisions. By being accountable, paramedics can ensure that they are acting in the best interests of the public and maintaining public trust in the profession.

By adhering to the College's Code of Ethics and Standards of Practice, engaging in ongoing education and training, advocating for their patients and communities, and being accountable for their actions, paramedics are ensuring that they are providing safe, effective, and ethical care to patients, while acting in the best interests of the public.

Professional Liability insurance protects the public interest

Paramedic Regulation 38(1) requires that paramedics must have their own independent professional liability insurance policy with a minimum coverage of \$5 million per occurrence and per policy year, if they are not exclusively employed by a health authority or an employer contracted by the Minister under the Emergency Health Services Act, and if they practice paramedicine outside of their employment relationship with the health authority or contracted employer.

It is important for healthcare professionals, including paramedics, to have professional liability insurance to ensure that patients who are harmed due to medical malpractice or negligence can receive fair compensation for their injuries and damages. Having their own policy gives paramedics control over their coverage, protects against conflicts of interest, and safeguards the public interest by ensuring that patients have access to compensation if they are injured as a result of a paramedic's actions. It is essential that paramedics take responsibility for their own liability insurance to ensure that they are able to continue providing critical care to the public without fear of financial ruin.

The Council has instructed the Executive Director/Registrar to gather more information in order to make an informed determination about whether it is in the best interest of the public to mandate that all paramedics obtain their own professional liability insurance policy, separate from the insurance provided by their employers.

Fair Registration Practices Act Compliance Update

In the 2022 – 2023 annual report the College reported on its effort to comply with the *Fair Registration Practices Act (FRPA)*.

The *FRPA* governs the registration practices used by regulatory bodies, including the College. The College was selected for a review of its practices in June 2021, which demonstrated compliance with most of the twelve review questions, except for questions three and eleven. The College developed an action plan to address the concerns raised by the *FRPA* Review Officer, which included reviewing its policies and website. The review had two purposes. First, it was meant to ensure compliance with the registration of interprovincial applicants. Second, it was used to determine if current policies required updating, or new policies were to be developed, to ensure transparency and accessibility of internal review processes. The College was required to submit an action plan to the *FRPA* Review Officer by February 20, 2023, with an intent to demonstrate compliance with the requirements by the Fall of 2022.

The *FRPA* is aimed at ensuring that regulators engage in transparent, objective, impartial, and procedurally fair registration practices, reducing barriers for both nationally and internationally trained and educated applicants. The College demonstrated compliance on October 4, 2022, five months ahead schedule.

Educational Program Approval

The Council for the College of Paramedics of Nova Scotia is responsible for approving paramedic programs in the province. Recently, Medavie HealthEd, a private career college registered with the Private Career Colleges Division of the Nova Scotia Department of Labour, Skills and Immigration, sought approval from the Council for their proposed Blended Primary Care Paramedic program and an alternate admissions pathway. The Blended Primary Care Paramedic program aims to provide a flexible learning approach by combining distance and in-person education. To ensure the program meets guidelines and maintains the same quality and program hours as the in-person program, Medavie HealthEd hired an independent distance education expert to design the curriculum. The Council thoroughly considered the proposal and approved both the Blended Primary Care Paramedic program and the alternative admissions pathway.

Additionally, the Nova Scotia Health Learning Institute for Health Care Providers (formerly known as Registered Nurses Professional Development Centre) provided an update on their Critical Care Paramedic Program (CCP) and sought ongoing program approval. The Learning Institute hired a full-time CCP as the lead instructor and considered adding a medical co-lead to support the paramedic faculty. They plan to shift the program from a full-time to a part-time model to better facilitate knowledge translation into the workplace. The Learning Institute identified gaps that need to be addressed, including revising the airway content and expanding on pharmacological content. They are also contemplating pursuing accreditation from Accreditation Canada, and upon receipt of the accreditation report, the College will assess if the program satisfies its program approval standards. The Council is pleased with the Learning Institute's progress and conditionally approved them for the delivery of an additional CCP program in Nova Scotia, requiring a subsequent report upon program completion.

Supporting the Emergency Health Services Branch

The Emergency Health Services (EHS) Branch of the Nova Scotia Department of Health and Wellness is responsible for regulating the emergency health services provided to the citizens of Nova Scotia. As the regulator for the practice of Paramedicine in Nova Scotia it is important for the College to work together with the EHS Branch to ensure that qualified and competent individuals practice paramedicine.

In 2022, the EHS Branch of the Nova Scotia Department of Health and Wellness proposed the addition of new personnel to the ground ambulance system. To ensure that the public interest in the practice of paramedicine was protected, while still meeting the needs of citizens of Nova Scotia, both the EHS Branch and College have engaged in ongoing discussions.

The initial discussions resulted in the EHS Branch introducing the Clinical Transport Operator role within the EHS system, allowing for an increase in the number of available ambulances and paramedics for emergency response. The CTO is intended to be used for transferring EHS system patients who are stable and do not require ongoing active care. Additionally, the CTO can support paramedics in transfers where the paramedic will provide patient care.

As the CTO role matures, the College will continue to have ongoing discussions with the EHS Branch to ensure the public receives the appropriate level of care during the acute human resource shortage.

Continuing Competency Program

A Continuing Competency Program is essential for self-regulated paramedic professionals to ensure that they maintain and improve their competence throughout their careers. The healthcare industry is constantly evolving, with new technologies, treatments, and practices emerging all the time. This means that paramedics need to stay up-to-date with the latest knowledge, skills, and competencies to provide safe and effective care to their patients.

A Continuing Competency Program provides a structured and systematic approach to ensuring that paramedics remain competent in their field. By participating in a Continuing Competency Program, paramedics can identify areas where they may need improvement and take steps to address any knowledge or skills gaps. This not only benefits the paramedic by ensuring that they are providing the best possible care to their patients, but it also benefits patients by ensuring that they receive high-quality care from knowledgeable and competent paramedics.

Overall, a Continuing Competency Program is important for self-regulated paramedic professionals to maintain their competence and ensure that they are providing safe and effective care to their patients.

Council made two key decisions regarding the Continuing Competency Program this year. First, due to the ongoing impact of the COVID-19 pandemic, the Council approved the same modifications to the Continuing Competency Program they had approved for the previous two renewal periods. They also indicated the program was expected to return to its pre-pandemic requirements after March 31, 2023.

Then, later in the licensing year the Council directed the Executive Director/Registrar to consult with key stakeholders about modifying the program to accommodate clinically practicing paramedics, as well as paramedics employed in non-clinical environments.

The Executive Director/Registrar consulted with 28 individuals from various organizations, including paramedic representatives, employers, educational institutions, paramedic regulators in other Canadian jurisdictions and government agencies, to identify a Continuing Competency Program pathway for non-clinical paramedics. Of the 28 individuals contacted, 8 provided feedback from employers, paramedic registrants on the Council and Committees of the College, and other Canadian jurisdictions.

The feedback provided by the Councillors and Committee members aimed at encouraging paramedics engaged in clinical practice to focus on clinical competencies while permitting non-clinicians to meet the requirements through alternative means.

The other Canadian jurisdictions offered positive feedback on the document's usefulness. However, two employers raised concerns about patient confidentiality breaches due to the use of case studies. The College made additional modifications to the documentation requirements to address these concerns. One employer suggested that all paramedics continue to maintain CPR certification, but this would not meet the needs of paramedics in non-clinical roles.

From the consultations, the Council approved changes to the Continuing Competency Program that will encourage clinically active paramedics to focus their continuing competency development on clinical competencies while allowing paramedics employed in non-clinical environments to

maintain their license as well. The program will continue to have five sections that help paramedics maintain their knowledge, skills, and judgment. These include Self-Learning Activities, Group Learning Activities, Clinically Based Certification Courses, Paramedic Simulated Competency Evaluations and Morbidity and Mortality Sessions, and Professional Development.

The first section awards 2 points per hour of activity, with a minimum of 6 points and a maximum of 40 points. The second section awards 2 points per hour of activity, with no minimum and an unlimited maximum. The third section awards 2.5 points per hour of activity, with no minimum and an unlimited maximum. The fourth section awards 10 points for each evaluation and session, with no minimum for M&M sessions and a minimum of 30 points for Competency Evaluations. The fifth section awards 2 points per hour of activity, with no minimum and a maximum of 40 points. While this program will be retroactive to the College's inception, modifications to the College's database and other resources will be completed in the first quarter of the 2024 fiscal year.

Common Foundations Legislation Consultations

The Nova Scotia Department of Health and Wellness proposed a Common Foundations Legislation to modernize health profession regulations in Nova Scotia. The College and other members of the Nova Scotia Regulated Health Professions Network ("the Network") were consulted, and a joint submission document was created. The regulators expressed support for the proposal but requested more clarification and detailed language in certain areas. The submission recommended governance and accountability in regulating professional bodies, provisions for multi-jurisdictional practice, and consistent approaches for licensing telehealth practitioners. However, the regulators have expressed apprehensions regarding the proposed mechanisms for ministerial intervention, as they recognize that when regulations are not established in legislation or approved by the governor-in-council, there is a potential risk of political interference at the Ministerial level. The College supported a joint response, from the Network, expressing support for closer government-regulator connections but requesting further clarification on specific points. Concerns were also raised about the mandatory nature and composition of joint panels. The College is optimistic about the prospect of the Government engaging in productive and collaborative consultations regarding the proposed Common Foundations Legislation and believes that such consultations will lead to a more effective and comprehensive regulatory framework for healthcare professions in Nova Scotia.

Patient Access to Care Act

In March 2023, the Government of Nova Scotia introduced Bill 256, the *Patient Access to Care Act (PACA)*, which subsequently passed into law after receiving Royal assent. The College, along with other members of the Nova Scotia Regulated Health Professions Network proposed amendments to the Act during the Government's Law Amendments Committee Hearing. However, none of the proposed amendments were accepted. Despite concerns regarding the lack of consultations during the development and introduction of the *PACA*, the College and other members of the Network support the objectives of the *Act*. However, the College and Network believe that the bill needs increased clarity and revised definitions. The Network Council identified several significant areas of concern regarding the purpose, clarity, and language of the proposed legislation.

The Network provides two recommendations to revise Bill 256, concerning the "expanded scope of practice area" and the "waiver of requirements for applicants in 'good standing.'" The Network also supports the timely processing of completed applications for registration and licensing of out-of-province health professionals in Nova Scotia but has concerns regarding the lack of a clear definition of "completed application" and the proposed regulation-making authority to prescribe jurisdictions. The College is optimistic that the Government will take the Network's suggestions into consideration and engage in productive consultations on the regulations to address the concerns raised about Bill 256.

PROFESSIONAL CONDUCT PROCESS

The professional conduct process plays a critical role in preventing professional misconduct, conduct unbecoming of the profession, or incompetence among registrants, as well as preventing a registrant from practicing while incapacitated. This process ensures that registrants uphold the highest standards of professional conduct and ethics, which in turn helps maintain the public's trust and confidence in the profession. Therefore, it is crucial for the College to ensure the professional conduct process is held to the highest standard so it upholds the integrity of the profession and protect the public's well-being.

For the licensing year of 2022 – 2023, there were a total of 60 active complaints of which thirty-nine (39) have been resolved, leaving 21 active complaints at various stages of the complaints process.

Table 1 below provides an overview of the types of complaints that the College received concerning professional conduct issues. The complaints were initiated by different parties, including the College's Registrar, employers, self reporting registrants and the public. The reported issues include conduct unbecoming, professional misconduct, competence, capacity, criminal charges, communication, privacy, and treatment. The outcomes of the complaints vary, some may be unsubstantiated, or dismissed, while others may involve informal resolution, caution, counsel, reprimand, dismissal with advice, or consent revocation.



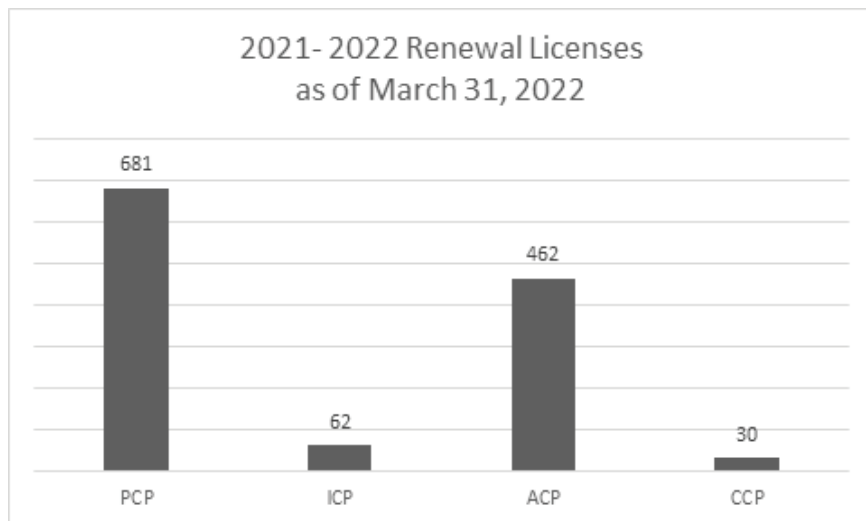
Professional Conduct Process			
From	Type of Complaint	Details	Decision Maker & Outcome
Employer	Conduct Unbecoming	Interaction - Sexual Assault	Investigation Cmte - Undertaking Lifted
Registrar	Competence	Competence	Hearing Cmte - Consent Revocation
Employer	Pro Misconduct	Interaction, Communication	Investigation Cmte - Consent Reprimand
Employer	Competence	Competence	Registrar - Voluntary Resignation
Employer	Pro Misconduct	Interaction, Communication	Investigation Cmte - Informal Resolution
Public	Pro Misconduct	Pro Misconduct	Investigation Cmte - Cautions
Public	Pro Misconduct	Pro Misconduct	Investigation Cmte - Cautions
Registrar	Conduct Unbecoming	Capacity	Hearing Cmte - In progress
Registrar	Conduct Unbecoming	Criminal Charges	Under Investigation
Public	Pro Misconduct	Privacy	Investigation Cmte - Consent Reprimand
Registrar	Conduct Unbecoming	Criminal Charges	Under Investigation
Registrar	Pro Misconduct	Treatment	Investigation Cmte - Consent Reprimand
Registrar	Pro Misconduct	Treatment	Investigation Cmte - Consent Reprimand
Public	Pro Misconduct	Treatment	Registrars - Dismissal
Paramedic	Conduct Unbecoming	Communication	Investigation Cmte - Consent Reprimand
Registrar	Pro Misconduct	Communication	Investigation Cmte - Informal Resolution
Public	Pro Misconduct	Communication	Registrar's - Unsubstantiated
Public	Pro Misconduct	Unknown	Registrar's - Unsubstantiated
Registrar	Pro Misconduct	Termination	Under Investigation
Registrar	Conduct Unbecoming	Capacity	Under Investigation
Public	Pro Misconduct	Treatment	Investigation Cmte - Dismiss & advice
Public	Pro Misconduct	Treatment	Investigation Cmte - Dismiss & advice
Public	Pro Misconduct	Communication	Investigation Cmte - Counsel
Registrar	Pro Misconduct	Privacy	Investigation Cmte - Consent Reprimand
Public	Pro Misconduct	Communication	Investigation Cmte - Counsel
Public	Pro Misconduct	Treatment	Investigation Cmte - Dismissal
Public	Pro Misconduct	Treatment	Investigation Cmte - Dismissal
Employer	Conduct Unbecoming	Communication	Investigation Cmte - Consent Reprimand
Public	Pro Misconduct	Treatment	Investigation Cmte - Dismissal & advice

Public	Pro Misconduct	Communication	Registrar's - Unsubstantiated
Employer	Conduct Unbecoming	Criminal Charges	Under Investigation - Undertaking
Self-Report	Capacity	Capacity	Under Investigation
Public	Pro Misconduct	Communication	Registrar's - Unsubstantiated
Self-Report	Capacity	Capacity	Under Investigation
Employer	Conduct Unbecoming	Capacity	Under Investigation
Public	Pro Misconduct	Communication	Investigation Cmte - Counsel
Public	Pro Misconduct	Communication, Treatment	Investigation Cmte - Dismiss
Public	Pro Misconduct	Communication	Investigation Cmte - Informal Resolution
Public	Pro Misconduct	Treatment	Investigation Cmte - Cautions
Public	Pro Misconduct	Treatment	Investigation Cmte - Caution
Employer	Pro Misconduct	Behaviour	Investigation Cmte - Informal Resolution
Public	Pro Misconduct	Communication	Investigation Cmte - Counsel
Registrar	Pro Misconduct	Communication	Investigation Cmte - Caution
Public	Pro Misconduct	System Issue	Registrar's - Unsubstantiated
Public	Pro Misconduct	Communication, Treatment	Investigation Cmte - Cautions
Public	Pro Misconduct	Communication, Treatment	Under Investigation
Registrar	Conduct Unbecoming	Criminal Charges	Under Investigation
Registrar	Pro Misconduct	Communication	Registrar's - Unsubstantiated
Registrar	Pro Misconduct	Communication	Registrar's - Unsubstantiated
Registrar	Fitness to Practice	Capacity	Under Investigation
Registrar	Pro Misconduct	Capacity	Under Investigation
Registrar	Fitness to Practice	Capacity	Under Investigation
Public	Pro Misconduct	Treatment	Under Investigation
Employer	Pro Misconduct	Conduct	Under Investigation
Employer	Pro Misconduct	Criminal Charges	Under Investigation
Registrar	Pro Misconduct	Conduct	Under Investigation
Public	Pro Misconduct	Communication, Treatment	Under Investigation
Public	Pro Misconduct	Communication, Treatment	Under Investigation
Public	Pro Misconduct	Communication	Under Investigation
Public	Pro Misconduct	Communication	Under Investigation

REPORT ON THE REGISTER AND ROSTERS

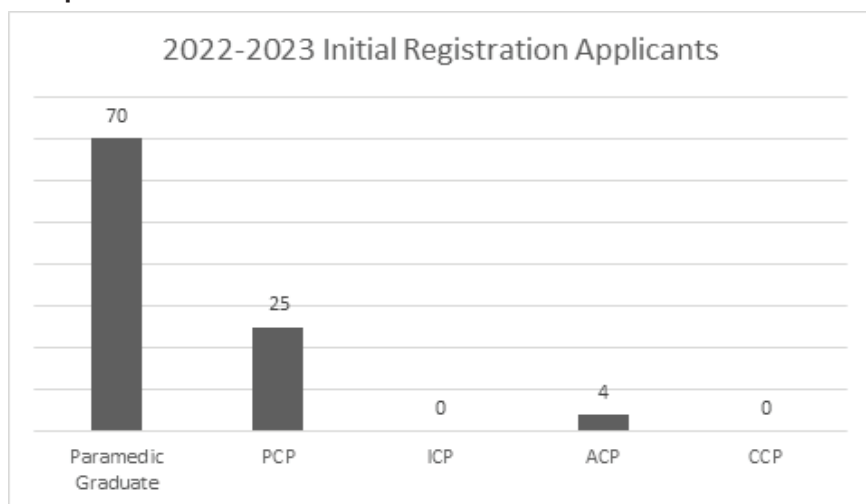
The College's Register contains the details of any Registrant who has been and/or continues to be licensed in Nova Scotia. In accordance with Section 32(1) of the *Paramedics Act*, the Registrar, on an annual basis is required to publish the names of those persons listed in the Register. The Register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

Graph 1



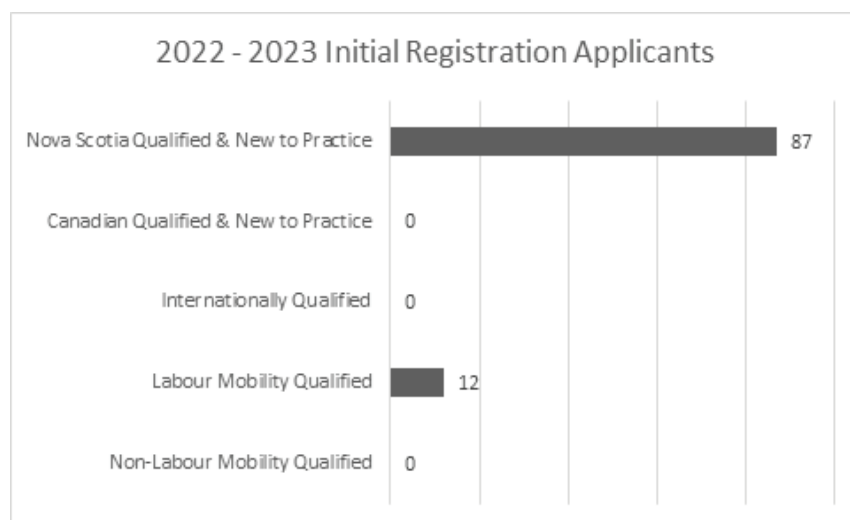
As of March 31, 2022, a total of 1235 Registrants, who were eligible to renew their license did so. PCP = 681, ICP = 62, ACP = 462, CCP = 30

Graph 2



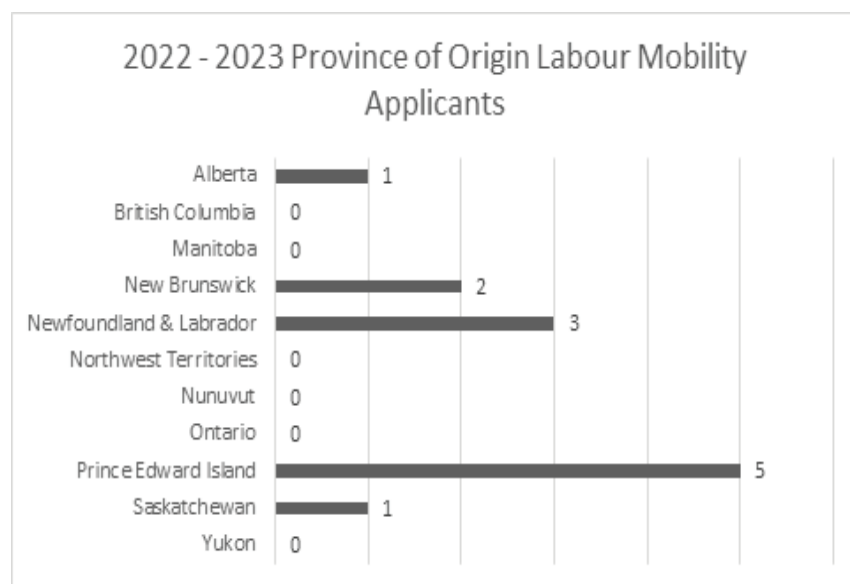
During the 2022-2023 licensing year the College registered and licensed a total of 99 new initial registration and licensure applicants, which is an increase from the 83 new Registrants in 2021-2022. The Paramedic Graduate Restricted Temporary license was offered for the first time starting in January 2022.

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 99 new Registrants added to the Register and Rosters. NS Qualified and New to Practice = 87, Canadian Qualified and New to Practice = 0, Internationally Qualified = 0, Labour Mobility Qualified = 12, Non-Labour Mobility Qualified = 0

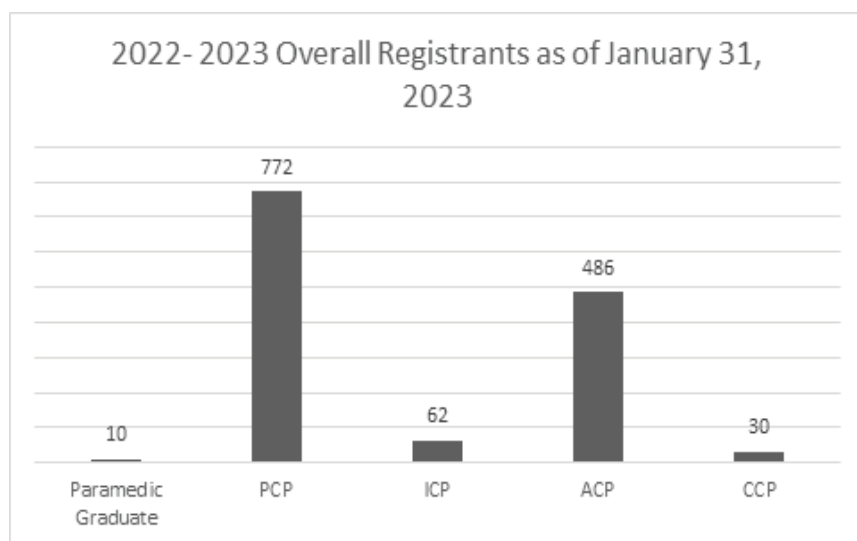
Graph 4



AB = 1, BC = 3, MB = 0, NB = 2, NL = 3, NT = 0, NU = 0, ON = 0, PE = 5, SK = 1, YT = 0

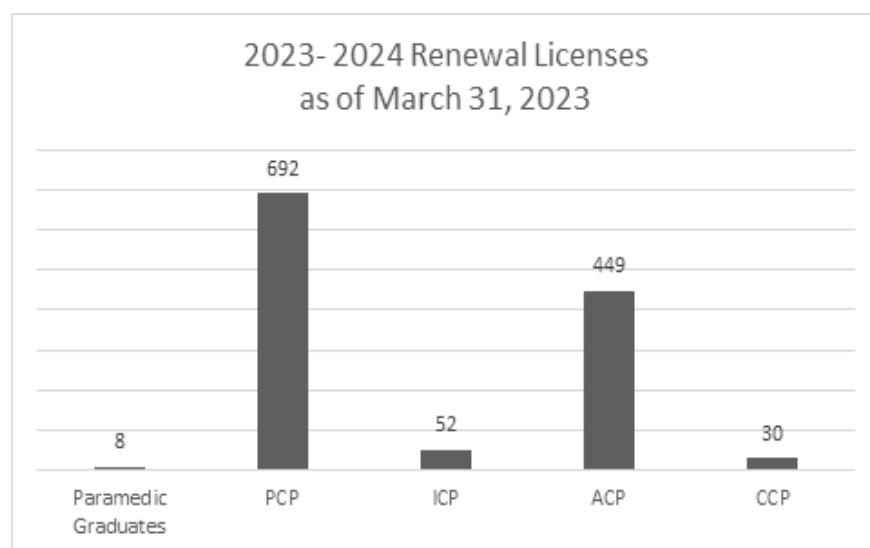
When comparing the data in Graph 4 to that of last year's data, it is noted that there were twenty-seven labour mobility applicants during the 2021 – 2022 licensing year and only twelve (12) this year, which is a decrease of fifteen (15).

Graph 5



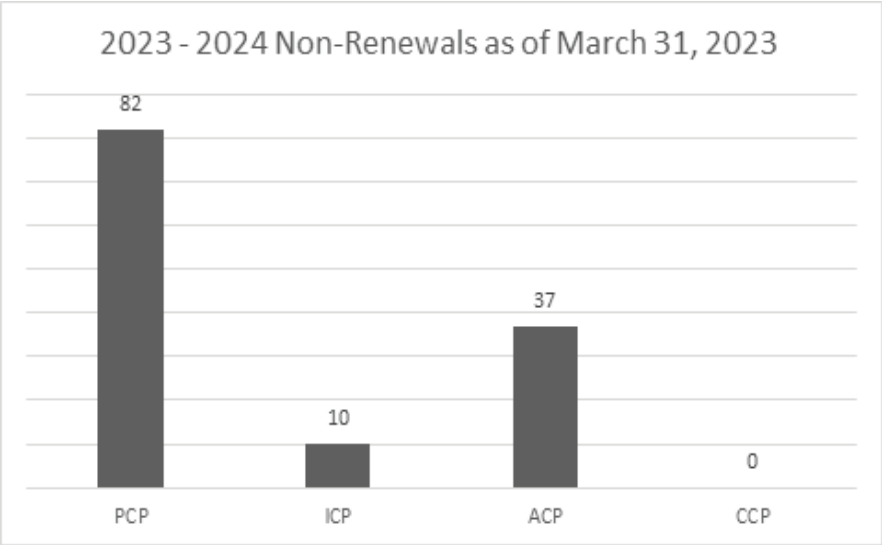
As of January 31, 2023, the College had a total of 1360 Registrants who were eligible to renew their licenses for 2023-2024 licensing year. PG = 10 PCP = 772, ICP = 62, ACP = 486, CCP = 30

Graph 6



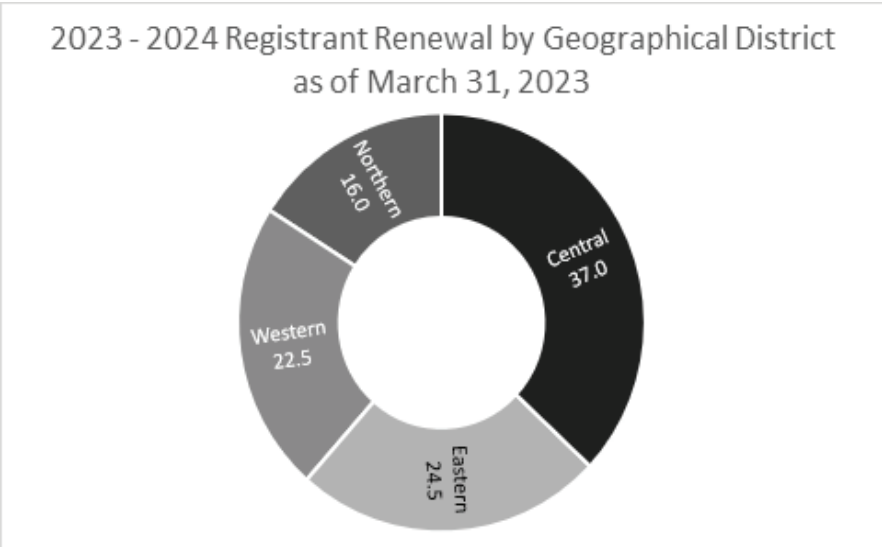
On March 31, 2023, the College had a total of 1231 Registrants who renewed their licenses for the 2023 - 2024 licensing year. PG = 8, PCP = 692, ICP = 52, ACP = 449, CCP = 30
From these two graphs one can visualize that the over 100 Registrants did not renew their licenses for the 2023-2024 licensing year.

Graph 7

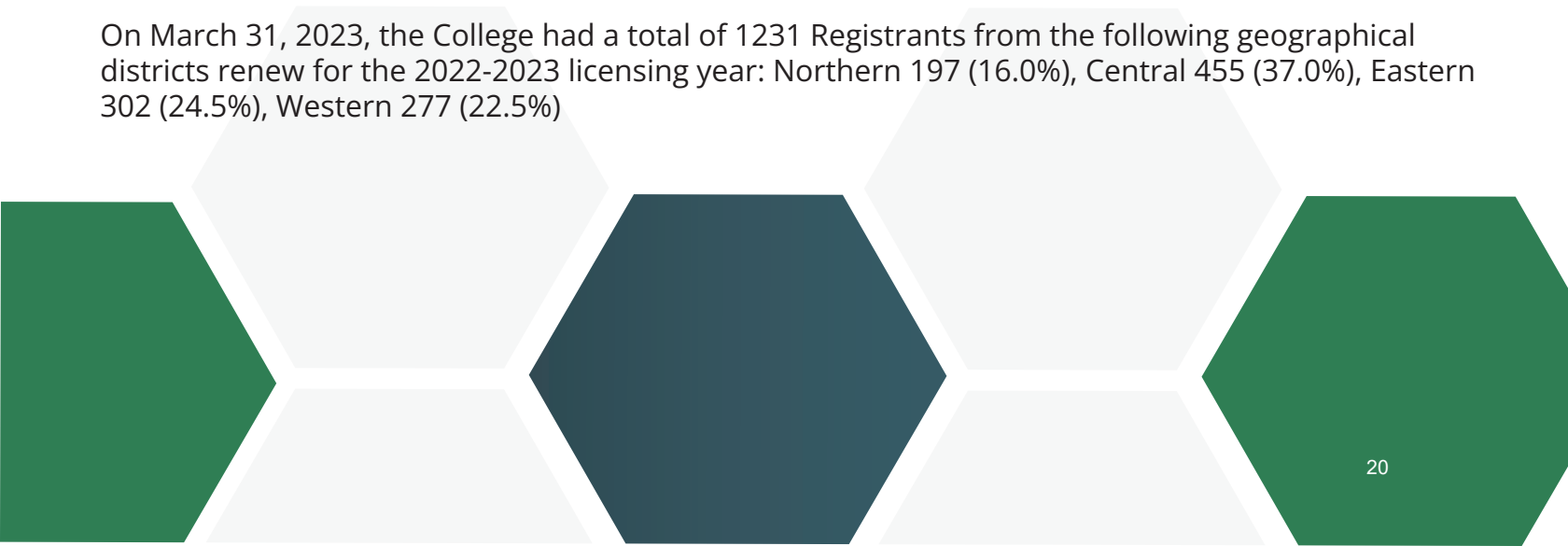


On March 31, 2023, the College had a total of 129 Registrants who had not renewed their licenses from 2022-2023 for the 2023-2024 licensing year. PCP = 82, ICP = 10, ACP = 37, CCP = 0

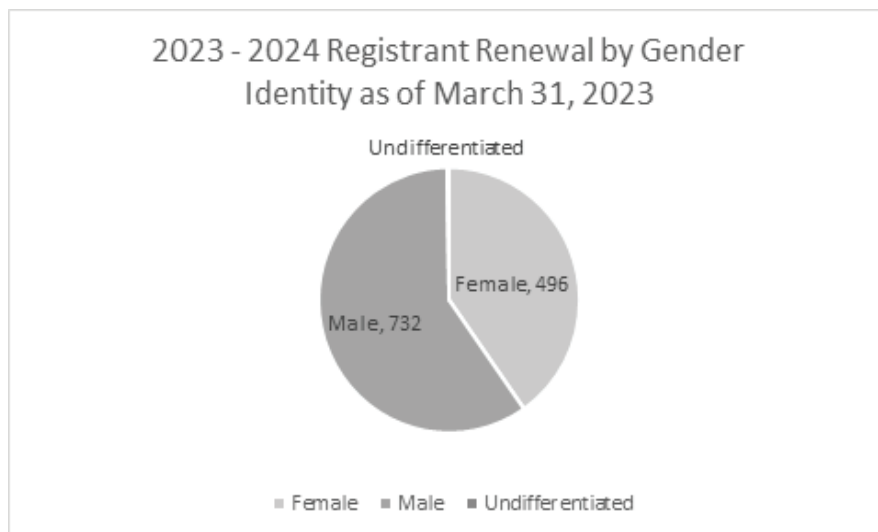
Graph 8



On March 31, 2023, the College had a total of 1231 Registrants from the following geographical districts renew for the 2022-2023 licensing year: Northern 197 (16.0%), Central 455 (37.0%), Eastern 302 (24.5%), Western 277 (22.5%)

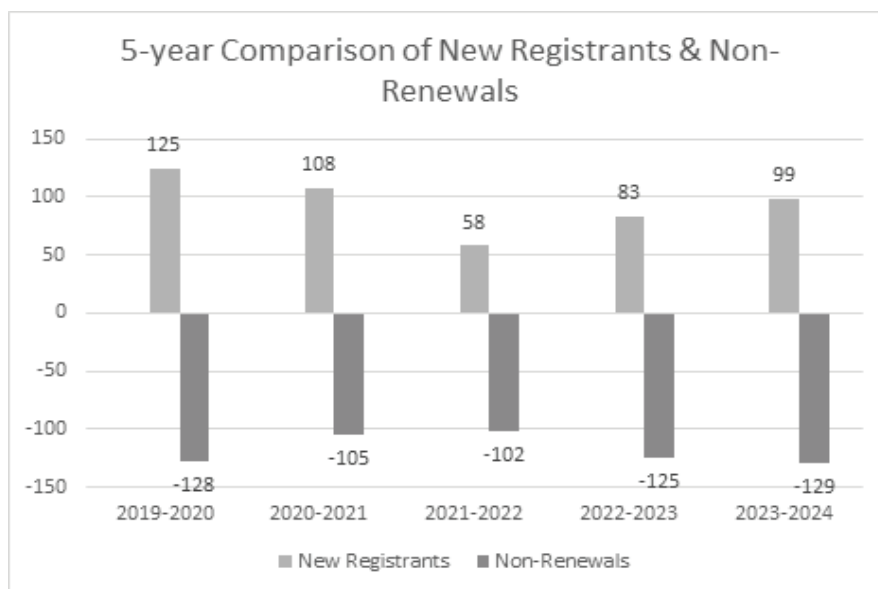


Graph 9



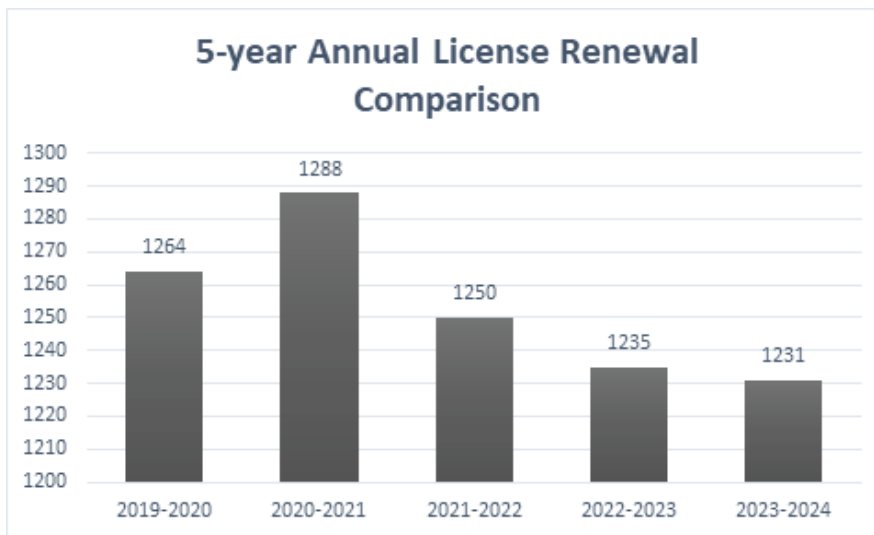
On March 31, 2023, the College had a total of 1231 Registrants with the following gender identities: Male (732), Female (496), Undifferentiated (3)

Graph 10



Graph 10 is a comparison between incoming and outgoing active licenses over a 5-year period. The number of registrants not renewing their license annually is consistently greater than the number of incoming registrants. The highest numbers of non-renewals were in 2019-2020 and 2023-2024 with 128 and 129 registrants not renewing their licenses. The lowest number of incoming registrants was the 2021-2022 licensure year with 58 and the greatest was in 2019-2020 licensure year with 125.

Graph 11



Graph 11 is a comparison of annual license renewal applications over a 5-year period. The past 3 years have been the lowest number of registrant renewals to date.

COMMITTEE REPORTS

The College has several statutory committees that are responsible for various aspects of the organizations work. The work of the committees is critical to ensuring that the paramedic profession in Nova Scotia is regulated effectively and that patients receive safe, competent, and hical care from paramedics. The committees work to uphold the standards of the profession, investigate complaints and make decisions in accordance with the Paramedics Act and Regulations.

The committees receive training to help ensure they have a thorough understanding of their roles and responsibilities, as well as the legislative and regulatory framework that governs their work. This includes understanding the rules of natural justice, procedural fairness, and the principles of administrative law.

The training helps to ensure that the committee members are equipped with the necessary knowledge and skills to make fair and impartial decisions.

Having well trained statutory committees is critical to maintain public trust and confidence in the College's regulatory processes. It also ensures the paramedic profession is regulated effectively and efficiently.

Registration Committee Report

The Registration Committee consists 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 – Ryan Brown (PCP)
Paramedic Members – Steve Crocker (CCP), Zach Fitzsimmons (ACP), Kirk Outhouse (ACP)
Public Representative(s) – Donna Denney and Nicholas Burke (Order-In-Council Public Representatives)

The Registration Committee is responsible for reviewing applications and information provided by the Registrar to determine if an applicant meets the criteria for registration or licensing. If an application is referred to the Registration Committee, it may request new information and extend the term of an existing license. The Committee may approve an application and direct the Registrar to issue or renew the license if the applicant meets the criteria. They may also deny the application or impose conditions or restrictions and inform the applicant of the right to appeal to the Registration Appeal Committee. The Committee may waive any criteria if required by law. As in previous years, the Registration Committee established pre-scheduled meeting dates of one a month. However, it was only required to conduct business on five (5) occasions between April 1, 2022, and March 31, 2023.

A total of seven (7) applications were referred to the Committee for registration or licensing decisions. Of the applicants three were granted, and one was denied registration and licensure. The Registration Committee requested additional information from the remainder of the applicants before a decision may be made.

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,
Bruce Sangster, ACP Paramedic & Chair, Registration Committee.

Registration Appeals Committee Report

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

Chair – Loretta Manning

Councillor – Brian Oliver (ACP)

Paramedic Member – Darryl Chickness (CCP)

Public Representative(s) – Loretta Manning (College appointed public representative)

This is the first year an individual applied to have the registration and licensure decision of the Registration Committee appealed to the Registration Appeals Committee.

On July 19, 2022, the Committee Chair, Loretta Manning, K.C. presented an orientation on the Registration Appeal Committee. The Committee's responsibilities are to hear appeals of decisions made by the Registration Committee or to require a competence assessment or different form of competence assessment. The Committee has the power to determine its own procedure, receive and accept any evidence on oath or affidavit, and determine if the hearing should be conducted via written submissions or with parties in attendance. The parties have the right to representation by legal counsel, an opportunity to present evidence and make submissions, and disclosure of all relevant information and documents. The hearing must be electronically recorded, and a decision with reasons must be rendered within a reasonable time after the hearing concludes.

The matter before the Committee has been ongoing since August 2022. There have been several pre-hearing conferences and pre-hearing motions. The Appeal Hearing commenced in February 2023 but was adjourned due to procedural issues. Further pre-hearing motions have been submitted and the Hearing is scheduled to re-convene late May 2023.

Respectfully Submitted,
Loretta Manning, K.C Chair, Registration Appeal Committee.

Investigations Committee Report

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

Chair – Elizabeth Mann

Councillor – Not Applicable

Paramedics – Colleen Carey (ACP), Stephen Leadlay (ACP), John (JJ) MacIsaac (ACP), Peter Hico (CCP), Laura Hirello (PCP)

Public Representative(s) – Elizabeth Mann and Jim Williams (College appointed public representatives)

On December 19, 2022, the Investigation Committee attended an education session delivered by Matthew Lafond. The education session was 7 hours long and covered several important topics related to the complaints and investigation process. The session included an overview of the complaints process, interim measures, the investigation process, investigation committee outcomes, a decision-making pathway, case studies, and a question and discussion segment. The education day provided attendees with a comprehensive understanding of the investigation committee process. The education aimed to ensure that they are well-equipped to handle any complaints and investigations that may arise in the future.

The investigation committee members have been an essential asset to the College, consistently demonstrating their value through their dedicated work and reliable attendance. Their contributions have been invaluable in ensuring that the College carries out its mandate effectively and upholds the highest standards of public safety and trust.

A record of the Investigation Committee's decisions is in the Professional Conduct Table of this annual report.

Respectfully Submitted,

Elizabeth Mann, Chair Investigations Committee

Hearing Committee Report

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

Chair – Doug Lloy

Councillor – Vacant

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

Public Representative(s) – Doug Lloy, Loretta Manning, and Bryan Casey (College appointed public representatives)

On October 17, 2022, Doug Lloy, K.C and Chair of the Hearing Committee held an education day for members of the Committee. The education day was designed to provide attendees with an understanding of the hearing process and their role as a Hearing Panel Member. Attendees learned about the importance of maintaining order during a hearing, how to ask effective questions of witnesses and parties, and the importance of creating a defensible record. The education day also covered pre-hearing motions and post-hearing issues to ensure that attendees were well-prepared for all aspects of the hearing process.

A question-and-answer period allowed attendees to engage with the presenter and ask any questions they had about the hearing process or their role as a Hearing Panel Member. This year two matters were brought forward to the Hearing Committee. One of those matters remains before a panel of the Committee, while another was resolved with a consent revocation.

Respectfully Submitted,
Doug Lloy, K.C., Chair Hearing Committee

Nominations Committee Report

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

Chair – Andrew Nemirovsky

Councillor – Not Applicable

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

Public Representative(s) – Andrew Nemirovsky (Order-In-Council Public Representative)

The Nominations Committee met twice in the past year, once on November 22, 2022, and again on January 18, 2023. During the meetings, the Committee updated their terms of reference, discussed effective committees, administrative policies, and upcoming vacancies on the Council. They created a document to track key dates for the election process and vacancies until May 2033 and agreed to reach out to current Councillors for nominations due to the low number of available nominees. Notifications were sent out to all registrants on the nomination process. At the January 18 meeting, the Committee compiled a list of nominees for the 2023 Council elections, including Laura Hirello for the PCP Care Paramedic Class of Licensure, Michael Lockett and Scott Hamilton for the ICP Care Paramedic Class of Licensure, and Barry Tracey for the Eastern Geographical District.

Respectfully Submitted,
Andrew Nemirovsky, Public Representative of Council & Chair Nominations Committee

Fitness-to-Practice Committee Report

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

Chair – Loretta Manning

Councillor – Jason MacKay (ACP)

Paramedic Members – Sandee Crooks (ACP), Matthew Vaughan (ACP)

Public Representative(s) – Loretta Manning (College appointed public representative)

The Fitness-to-practice Committee is a regulatory body that investigates registrants of the College whose capacity to practice is called into question. The Registrar or an investigation committee may refer a registrant to the Fitness-to-practice Committee if they believe that it is in the public interest to do so. If the Registrar believes that there are concerns about a registrant's capacity, it is in the public interest, and the registrant consents, they may refer the matter directly to the Fitness-to-practice Committee. The Committee may enter into an interim agreement with the registrant, which places restrictions on their practice or requires them to complete treatment, pending the conclusion of an investigation or hearing. If the Committee is satisfied that a registrant is incapacitated and it is in the public interest to do so, they may enter into a remedial agreement with the registrant, which contains terms and conditions that can be reasonably expected to protect the public and avoid endangering the health or safety of patients. No matters were brought forward to the Fitness-to-Practice Committee during this reporting period.

Respectfully Submitted,
Loretta Manning, K.C. Chair Fitness-to-Practice Committee

Legislative Review Committee Report

The Legislative Review Committee consists 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

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

Paramedic Members – Bruce Sangster (ACP)

Public Representative(s) – Donna Denney (Order-in-Council 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.

The Committee was not active during period associated with this annual report.

Respectfully Submitted,
Donna Denney, Chair Legislative Review Committee

Audit Committee Report

The Audit Committee consists 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 – Vacant

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

Public Representative(s) – Vacant

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 consists 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 as required

Councillor – appointed as required

Paramedic Members – appointed as required

Public Representative(s) – appointed as 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 2022 – 2023 operational year of the College.

COLLEGE OF PARAMEDICS OF NOVA SCOTIA 2024 – 2026 THREE-YEAR BUDGET FORECAST

College of Paramedics of Nova Scotia - Three Year Budget Forecast 2024 - 2026					
Code	Revenue	2024 Forecast	2025 Forecast	2026 Forecast	3 Year Forecast Surplus/Deficit
4000	Licensing Fees	755,440.00	755,440.00	776,200.00	2,287,080.00
4003	Other Revenue	13,358.47	14,240.88	6,786.32	34,385.67
Total Revenue		768,798.47	769,680.88	782,986.32	2,321,465.67
Code	Expenses				
1070	Interest & bank charges	21,477.15	23,139.46	25,149.02	69,765.64
5000	Insurance	6,756.44	7,161.83	7,519.92	21,438.19
5010	Investigations	92,000.00	93,840.00	95,716.80	281,556.80
5011	Meetings & conferences	83,915.50	85,581.06	87,008.39	256,504.95
5015	Office	64,145.68	66,411.01	69,443.10	199,999.78
5025	Professional fees	140,546.91	143,841.50	146,143.16	430,531.56
5035	Rent	28,980.00	29,559.60	30,150.79	88,690.39
5036	Salaries & benefits	264,417.78	270,901.77	271,693.17	807,012.71
5037	Contributions	1,500.00	1,530.00	1,560.60	4,590.60
5038	Training	25,000.00	25,500.00	26,010.00	76,510.00
5045	Travel	6,435.00	6,694.97	6,828.82	19,958.79
Total Expenses		735,174.46	754,161.20	767,223.77	2,256,559.43
Code	EBITDA				
5055	Amortization	566.28	394.71	276.68	1,237.67
Total EBITDA		566.28	394.71	276.68	1,237.67
Net Income		33,057.73	15,124.96	15,485.88	63,668.57

Revenue Assumptions:

1. For 2024 new applicant and renewal fees increase from \$500 to \$535.
 - 1.1. Allowing for 1283 renewal licenses.
 - 1.2. Allowing for a total of 100 new to practice, as well as labour mobility applicants.
2. For 2025 new applicant and renewal fees remain at \$535.
 - 2.1. Allowing for 1283 renewal licenses.
 - 2.2. Allowing for a total of 100 new to practice, as well as labour mobility applicants.
3. For 2026 new applicant and renewal fees increase to \$550.
 - 3.1. Allowing for 1283 renewal licenses.
 - 3.2. Allowing for a total of 100 new to practice, as well as labour mobility applicants.

Expense Assumptions:

4. In 2024 the following occurs:
 - 4.1. A 2.5% inflationary increase across most expense lines.
- 4.2. Expense lines that were increased beyond a 2% inflationary increase include:
 - 4.2.1. Legislative and General Legal fee lines adjusted to reflect the annual average of the past five years.
 - 4.2.2. Other professional fees, for the management of fitness to practice files, including monies allotted for substance testing.
 - 4.2.3. Salaries adjusted to allow for a part-time deputy registrar.
 - 4.2.4. Benefits adjusted to reflect increased salaries and deputy registrar.
- 4.3. Expense lines that were decreased to reflect the annual average of the past five years include:
 - 4.3.1. Investigation Fees
 - 4.3.2. Courier and postage
 - 4.3.3. Transport, Accommodations and Meals.
5. In 2025 and 2026 there is a 2% inflationary increase across all lines.

AUDITED FINANCIAL STATEMENTS 2023



Financial Statements

College of Paramedics of Nova Scotia

March 31, 2023

Contents

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Independent auditor's report

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To the members of the
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, 2023, 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, 2023, 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.

Halifax, Canada
May 12, 2023

Chartered Professional Accountants

College of Paramedics of Nova Scotia

Statement of financial position

March 31

2023

2022

Assets

Current

Cash and cash equivalents	\$ 1,265,690	\$ 1,207,568
Accounts receivable	33,690	19,311
Investments	418,706	408,717
Prepaid expenses	18,274	16,687
	<u>1,736,360</u>	<u>1,652,283</u>

Capital assets (Note 3)

1,772

3,082

\$ 1,738,132

\$ 1,655,365

Liabilities

Current

Payables and accruals	\$ 51,830	\$ 40,472
Deferred revenue	658,585	615,000
	<u>710,415</u>	<u>655,472</u>

Net asset

Internally restricted	703,000	703,000
Unrestricted	324,717	296,893
	<u>1,027,717</u>	<u>999,893</u>
	<u>\$ 1,738,132</u>	<u>\$ 1,655,365</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	2023	2022
Revenues		
Licensing fees	\$ 700,355	\$ 635,582
Shared costs	-	49,570
Professional conduct cost recovery	35,262	-
Interest income	9,235	762
Other	8,736	6,021
	<u>753,588</u>	<u>691,935</u>
Expenditures		
Amortization	1,310	970
Insurance	7,357	5,987
Interest and bank charges	20,962	19,332
Investigations	77,400	114,224
Meetings and conferences	23,523	13,379
Office	48,552	70,839
Professional fees	312,666	246,363
Rent	18,285	18,285
Salaries and benefits	209,391	206,998
Training	5,207	1,564
Travel	1,111	29
	<u>725,764</u>	<u>697,970</u>
Excess (deficiency) of revenues over expenditures	\$ <u>27,824</u>	\$ <u>(6,035)</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>2023 Total</u>	<u>2022 Total</u>
Net assets, beginning of year	\$ 296,893	\$ 703,000	\$ 999,893	\$ 1,005,928
Excess (deficiency) of revenues over expenditures	<u>27,824</u>	<u>-</u>	<u>27,824</u>	<u>(6,035)</u>
Net assets, end of year	\$ <u>324,717</u>	\$ <u>703,000</u>	\$ <u>1,027,717</u>	\$ <u>999,893</u>

See accompanying notes to the financial statements.

College of Paramedics of Nova Scotia

Statement of cash flows

Year ended March 31

2023

2022

Increase (decrease) in cash and cash equivalents

Operating

Excess (deficiency) of revenues over expenditures	\$ 27,824	\$ (6,035)
Amortization	<u>1,310</u>	<u>970</u>
	29,134	(5,065)

Change in non-cash operating working capital:

Accounts receivable	(14,379)	(19,311)
Prepaid expenses	(1,587)	(10,204)
Payables and accruals	11,358	(3,126)
Deferred revenue	<u>43,585</u>	<u>50,820</u>
	<u>68,111</u>	<u>13,114</u>

Investing

Purchase of investments	(9,989)	(2,076)
Purchase of capital assets	<u>-</u>	<u>(2,268)</u>
	<u>(9,989)</u>	<u>(4,344)</u>

Net increase in cash and cash equivalents 58,122 8,770

Cash and cash equivalents

Beginning of year	<u>1,207,568</u>	<u>1,198,798</u>
End of year	<u>\$ 1,265,690</u>	<u>\$ 1,207,568</u>

See accompanying notes to the financial statements.

College of Paramedics of Nova Scotia

Notes to the financial statements

March 31, 2023

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, 2023

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, 2023. 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, 2023

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 and discipline recoveries is uncollectible.

3. Capital assets

	<u>Cost</u>	<u>Accumulated depreciation</u>	2023 Net book value	2022 Net book value
Computer hardware	\$ <u>4,367</u>	\$ <u>2,595</u>	\$ <u>1,772</u>	\$ <u>3,082</u>

4. Commitments

The College has an on-going month-to-month lease for office space. Total rent including HST is \$1,524 per month.

5. Comparative figures

Comparative figures have been adjusted to conform to changes in the current year presentation.

