

Photo by Gilbert Maraboto, Wakaw EMS

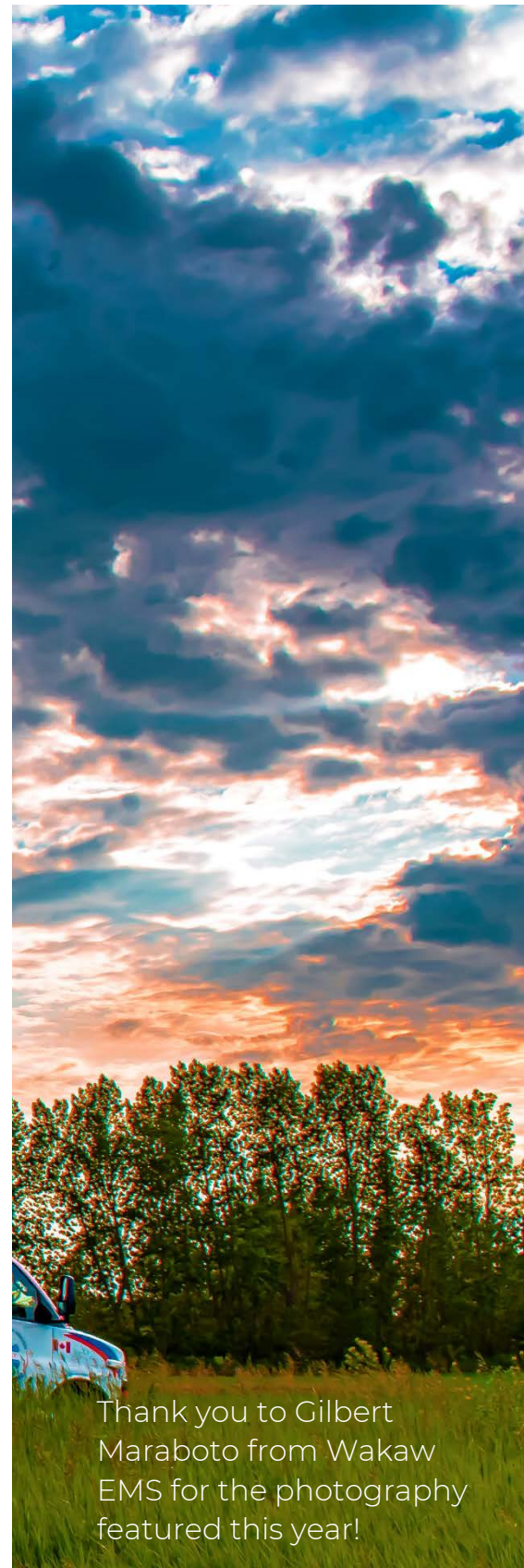
2022 ANNUAL REPORT



**SASKATCHEWAN
COLLEGE OF
PARAMEDICS**

Table of Contents

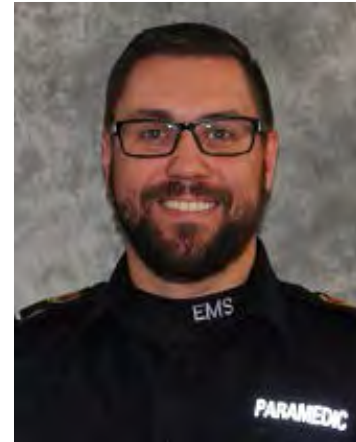
About the Saskatchewan College of Paramedics (SCoP)	2
Message from the President	3
Report of the Executive Director	5
Three Year Budget	8
SCoP Reserve Funds	9
Report of the Registrar	10
Registration Statistics	13
Research Update	16
Committee Reports	19
Executive Committee	20
Audit Committee	20
Discipline Committee	21
Nominations Committee	23
Education Committee	24
Legislation and Bylaws Committee	24
Member Wellness Committee	27
Paramedic Practice Committee	28
Professional Conduct Committee	29
SCoP Staff and Council	32
APPENDIX: Auditor's Report	35



Thank you to Gilbert Maraboto from Wakaw EMS for the photography featured this year!

Message from the President

Matt McGurk, ACP



I would like to begin this message by welcoming all my fellow regulated members. I am honoured to continue in the role of President of the Council for the Saskatchewan College of Paramedics. I look forward to serving our profession with the continued trajectory set before by our previous president, Kyle Sereda.

As we see the turnover of our Council members, I want to welcome those newly elected and thank those whose terms are coming to an end. I appreciate your commitment and insights as we worked together to regulate our profession. I feel confident with the path that we are moving forward on and inspired by the great things that are ahead!

As we look back on 2022, and as many of our peers and colleagues have been saying recently, never has the importance of Paramedics being able to assist patients in navigating the healthcare system been more valuable. With the expansion to Paramedicine in the Community, a trial of a treat-and-release program, and exploration of an expansion to the Advanced Care Paramedic scope of practice, the industry has already started to meet this need. At the College, we strive to ensure that these initiatives can be

achieved while ensuring the safety of our patients. We are focused on being true to our core purpose by doing our part to ensure safe practices that focus on patient values and supporting the delivery of high-quality care.

As a self-regulated profession, the success of the College could not happen without all of YOUR hard work and dedication. Paramedics continue to be viewed by the public as one of the most trusted professions.

As we move into an endemic, the College recognizes the physical and mental

fatigue that has occurred over the past 3 years. The College wants to remind paramedics to take care of themselves and to reach out or access the many resources available. SCoP cares about the wellness of its providers and believes that healthy practitioners deliver quality patient care. You have shown great PRESERVERENCE over this time. Now is the time to show our RESILIENCE and how we can bounce back, taking care of our own physical and mental health to provide the best care possible to our patients.

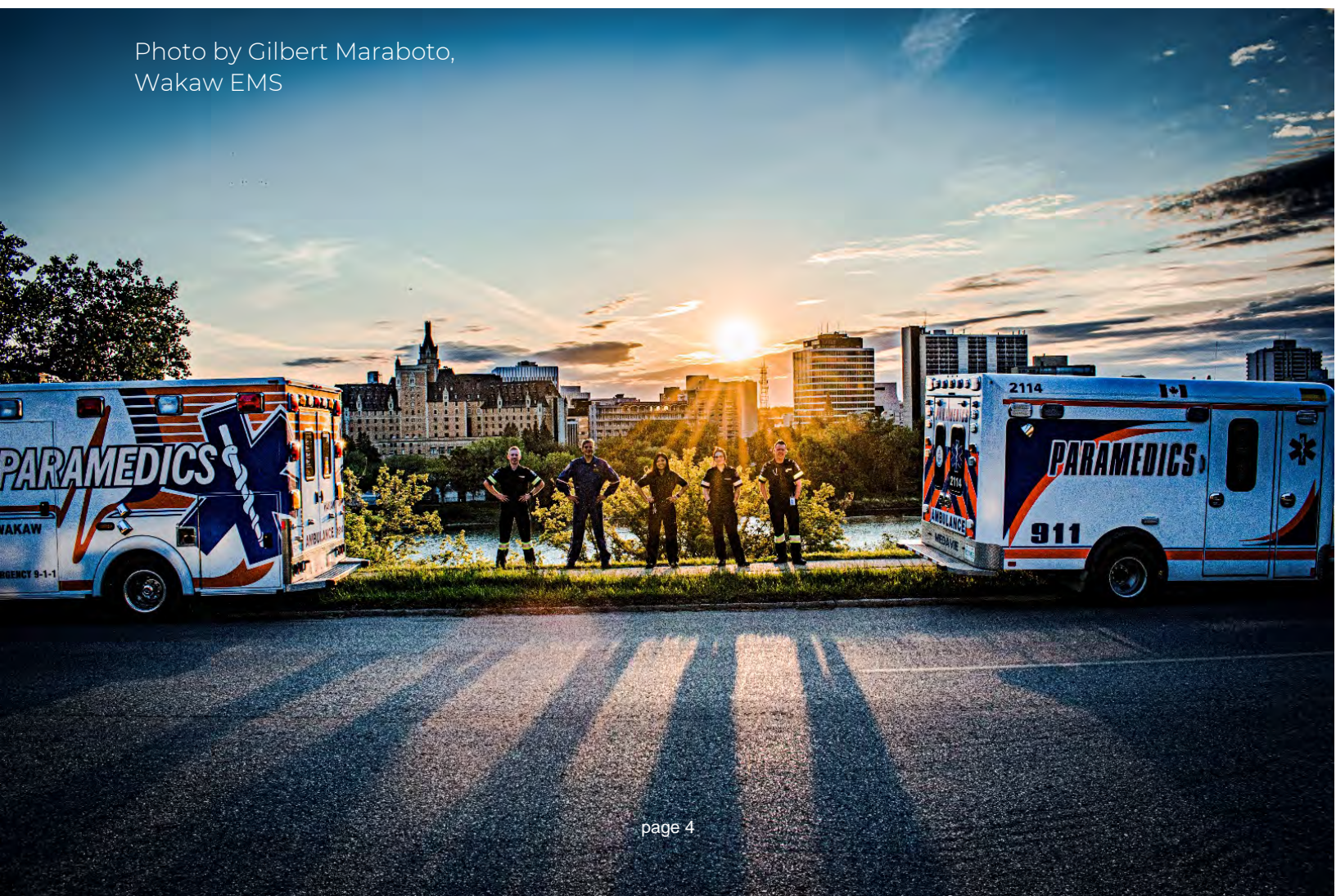
As you work through the Annual Report, you will notice the incredible work that has been done. This can only be done with the commitment and dedication of the College Committees, Council, and staff. SCoP continues to lead the country in

research and innovation and is a key stakeholder at the national level.

Continuing as President, I am PROUD of the paramedic profession and of the Saskatchewan College of Paramedics. As a self-regulated profession, the success of the College could not happen without all of YOUR hard work and dedication. Paramedics continue to be viewed by the public as one of the most trusted professions. This is a tremendous HONOUR and in turn a great RESPONSIBILITY. Be proud of the care that you provide your patients and be humbled in knowing that you are a BRIGHT LIGHT in someone's worse day.

Matt McGurk
President

Photo by Gilbert Maraboto,
Wakaw EMS



Report of the Executive Director

Jacqueline Messer-Lepage



The Saskatchewan College of Paramedics (SCoP) serves the public interest by establishing and monitoring standards of practice relating to competency and conduct of paramedic professionals in the province. The College is mandated by law to ensure that public protection is paramount in all actions and decisions it undertakes.

Regulation of the profession is intended to ensure that the actions of our members are consistent with safe, high quality patient care. In addition to a focus on the public need, the College also works to support our practitioners as we believe that healthy practitioners will translate into stronger clinical practice.

The way we do our work is also important to us. As such, we have established ethical standards that serve as benchmarks for the everyday activities of the organization. Our standards are reflected as value statements that support fairness, transparency, collaboration, and professionalism in our actions and output.

Through the activities of self-regulation, we support our members in the integration of these same standards in their approach to practice.

Beyond the basics...

Issuing licences is a very small part of what the College is involved in. It may be surprising to some that a significant portion of our work involves managing national regulatory changes and shifting approaches in healthcare.

In order to stay current, the College monitors evolving regulatory practice and legislation to prepare us for anticipated changes in the environment. In 2022, we were faced with significant changes to labour mobility in several jurisdictions with the implementation of the Labour Mobility and Fair Registration Practices legislation (Bill 181).

This Act established new limits on the regulatory assessment of applicants coming from out of the country as well as interprovincially. The introduction of Bill 181 emphasized the need for increased entry-to-practice consistency across

provinces. With that in mind, the College continues to work with our partners in government and nationally to develop solutions that ensure practitioners possess the necessary knowledge, skills, and judgement to practice safely.

The 2022 year also focused on supporting the growth of practitioner numbers in the province. This is particularly challenging given the national competition for resources. To that end, the College applied resources to the development of tools designed to simplify assessment and expedite international recruitment into the province. We also partnered with various agencies, including the

Saskatchewan Health Authority, to support their recruitment efforts.

The work of the College remains innovative and exciting as regulation is changing country wide. SCoP is a key player in the development and implementation of many of these changes, and Saskatchewan paramedic regulation is well represented in these arenas.

In addition to the areas noted, the following the following accomplishments represent a small portion of the work achieved in 2022:

2022 Key Accomplishments

Financial Health

- Balanced budget achieved; revenue freeze in place
- Renewal completed: 1891 practicing; 240 non-practicing members
- Revenue stream enhancement through successful grant applications and strategic partnerships that resulted in over 200K in funding to support the College's research agenda
- Increased cost-effectiveness by maintaining hybrid operations

Advancement of Clinical Knowledge, Skill and Judgement

- Continuing Medical Education credit system evaluation completed
- Scope of practice changes advanced and adopted to support health system changes (i.e.: palliative care protocols; treat and release pilot project)

Risk Mitigation

- Business Continuity Plan developed and implemented
- Investment portfolio monitoring ongoing
- Completed transition to cloud-based server

Stakeholder Relationships

In 2022, SCoP participated actively with the following groups:

- Canadian Organization of Paramedic Regulators (member and Treasurer)
- COPR Paramedic Essential Regulatory Requirements Standards Development Committee (PERRS); Committee Chair
- Canadian Standards Authority (CSA) and Equal Canada Standards Committees
- Network of Interprovincial Regulatory Organizations (Vice-Chair)
- CLEAR - membership
- SK EMS Recruitment & Retention Committee
- SK Polytechnic Paramedic Advisory Committee
- U of R Research Partnership
- Luxsonic partnership ongoing and strengthening through joint promotion and collaboration
- Ongoing partnerships with U of R; SK Polytechnic; Justice Institute of British Columbia
- Regular meetings with SHA Directors; the Paramedic Services Chiefs of Saskatchewan; Ministry of Health; Ministry of Career Training & Immigration etc.
- Ongoing work with the Ministry of Career Training & Immigration and the University of Saskatchewan College of Medicine on an International Medical Graduate (IMG) proposal to re-deploy practitioners to paramedicine

We remain grateful for the contributions of our volunteer members and the skilled team at the College. Through our collaboration, we are able to pursue excellence in regulation, which in turn, provides improved opportunities for practitioners in the province.

When considering our members, we reflect on the importance of your role and the challenges that you face daily. We appreciate your commitment and know that the public echoes the same sentiment.

I would also like to personally thank Council for their guidance and support as we work to advance innovation in regulatory practice. The willingness of the Council to explore new concepts has served the College well and positioned SCoP as a leader in paramedic regulation.

Lastly, it is important to recognize that it takes many hands to keep this machine running. SCoP staff are quality individuals that have remained committed to the cause for many years. Despite ongoing uncertainty and often a great deal of pressure, they have managed to maintain a standard that we can all be proud of. I congratulate them for work very well done – and for doing it with the very best of intentions!

“If everyone is moving forward together,
then success takes care of itself”
- Henry Ford

Jacqueline Messer-Lepage
Executive Director

Three Year Budget

	2022 Actual	2023 Budget	2024 Forecast	2025 Forecast
Revenues				
Licence Fees	1,063,875	\$1012,500	\$1012,500	\$1012,500
Other Registration Fees	67,665	25,000	25,000	25,000
Licensing Exam and Equivalency Assessment Fees	2,550	0	0	0
Fines and Orders for Costs	18,625	500	500	500
Rental Income	36,425	35,610	35,610	35,610
Other Revenue	338	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Grants	<u>500,241</u>			
TOTAL REVENUE (Operations)	1,689,719	\$1,088,610	\$1,088,610	\$1,088,610
Expenditures				
Accounting, Audit, Legal, Insurance and Payroll Service	23,101	\$23,500	\$24,100	\$24,100
Legal Fees - PCC and Discipline	48,053	30,000	30,000	30,000
Licensing Exam and Equivalency Assessments	1,750	0	0	0
Consulting and IT Support	118,591	119,750	119,750	119,750
Memberships	5,922	8,000	8,000	8,000
Wages, Benefits, Staff Travel and Training (includes staff membership dues)	641,662	693,201	696,920	709,830
Council and AGM Expenditures	1,436	15,000	15,000	15,000
Committee Expenses	34,262	32,300	32,300	32,300
Office Expenses and Advertising	10,487	21,600	21,600	21,600
Telephone	9,298	13,000	13,000	13,000
Rent, Occupancy Costs and Maintenance	103,733	102,410	102,410	102,410
Bank Charges and Interest Expenses	22,458	25,000	25,000	25,000
Projects	534,101	0	0	0
Amortization Expense	<u>5,193</u>	0	0	0
TOTAL EXPENSES	1,560,047	\$1,083,761	\$1,088,080	\$1,100,990
NET INCOME (Operations)	129,672	\$5,010	\$23,423	\$11,617
Interest Income – general fund and restricted fund	41,336			
Investment – FMV adjustment	(72,214)			
NET INCOME (Operations & Investments)	98,794			



SCoP Reserve

	Contribution to or Expenditure from Reserve	Legal	Contingency	Capital	Registry	Projects	R & D
2009	Contribution: \$65,000	\$25,000	\$10,000		\$30,000		
2010	Contribution: \$90,000	\$25,000	\$10,000	\$5,000	\$50,000		
2011	Contribution: \$171,000 Expenditure: \$80,000.00 for Registry system	\$75,000	\$50,000	\$16,000	(\$80,000)	\$30,000	
2012	Contribution: \$195,000	\$75,000	\$20,000	\$60,000		\$40,000	
2013	Contribution: \$135,000.00	\$53,000	\$33,000	\$19,000		\$30,000	
2014	Contribution: \$319,000 Leasehold Improvements \$50,000 (proposed)	\$47,000	\$77,000	\$60,000		\$50,000 Was not required	\$85,000
2015	Contribution: Surplus kept in retained earnings – legal contingency Expenditure: Server, computers, projector and screen						
2016	Expenditure: Registry upgrade project						
2017	Contribution:			\$102,770			\$15,000
2018	No Contributions						
2019	Contribution: \$58,790			58,790			
2020	Contribution: \$28,119						\$28,119
2021	No Contributions						
2022	No Contributions						
Total estimated in Reserve at end of 2022		\$300,000	\$200,000	\$200,000	\$0	\$150,000	\$128,119

Unallocated restricted funds: Transferred to VAPOC project \$40,000 on Jan 21, 2022 and \$30,000 on Jan 31, 2022. Replace \$70,000 on May 2, 2022. Closing balance – unallocated funds is \$98,842.



Report of the Registrar

The College continues to operate with a stable and slightly increasing membership, driven by new graduates, labour mobility applicants, and international entrants. As of December 31, 2022, we had registered **2,349** members throughout the year, comparing to **2,331** in 2021, **2,221** in 2020 and 2019, and **2,260** in 2018.

Investments in technology over the years have transformed licence applications and renewal from an analog process into a

more seamless online experience for both members and staff.

Increasingly more intuitive online forms, new data entry processes, and self-serve member accounts continue to save significant amounts of time and provide members with more information at their fingertips, 24 hours a day.

This was the third year renewing with the current membership database. Renewal applications these days are automatically approved based on mandatory document uploads and member declarations. Members renewing as non-practicing and applications that meet practicing requirements are approved by the system within seconds.

Applications which request a restriction for incomplete skills assessments, or from applicants already restricted, are approved manually and within one day where possible.

It is the member's responsibility to ensure that they submit their Licence Renewal form, educational requirements, and applicable fees.

This was the third year using an auditing process to ensure that submissions and declarations are consistent with the mandatory renewal requirements. Sample auditing of member submissions involves a detailed review of each submission for accuracy.

Members that submit renewal documents that are incomplete and/or inaccurate are contacted by the College and given 24 hours to provide accurate documentation based on the information provided at renewal (i.e. dates must match declared dates). This approach assumes that all member declarations are truthful and uploading errors can occur.

If a member is unable (or unwilling) to provide the missing documentation, a Registrar's letter of warning is sent. Renewal auditing is a common approach among regulatory bodies that manage large volumes of documentation and allows for timely processing of standard renewal applications.

Of note, prior to implementing auditing, the College would open each and every document received (~50,000 per cycle).

Early bird renewal rate increased over the previous year, which is great to see. For 2023 renewal we saw 398 members renew by November 1. Over the past ten years, the average number of members renewing early is 358. SCoP Council continues to encourage early renewals by supporting a draw for two prepaid VISA cards worth \$250 each.

Licence Renewal deadline is December 1, but members can renew until the end of January.



A late fee is applied after December 1. Late renewals, including those caused by incomplete information, trigger a late fee when they are submitted after the December 1 deadline, or when incomplete renewals are submitted within the last days before the deadline. Our regulatory bylaws mandate that we must charge a late fee, though we do our best to help members avoid this extra expense. Regular email communications are in place to remind members of the deadline.

In the past decade, an average of 83% of renewing members have done so by the deadline. After a nudge upwards last year due to changes in late fee structure, 2023 was back down a little to 85% renewed by December 1. A relatively large number of lump sum late fee payments arrived in mid-December.

Payments made by employers, and not by the member directly, continue to remain a challenge even with a system purpose-built for regulatory licensing. The primary issue lies in attempting to reconcile lump sum payments by employers with each renewal submission, sometimes including a Ministry of Health payment portion as well.

As for new graduates, SCoP continues to work with the Canadian Organization of Paramedic Regulators (COPR) to ensure that the Emergency Medical Responder (EMR), Primary Care Paramedic (PCP) and Advanced Care Paramedic (ACP) examinations remain current and are delivered appropriately.

When the pandemic affected in-person gatherings, the exams pivoted and are all now held online with virtual proctoring.

Over the past year, a total of 347 individuals wrote the national licensing examinations in Saskatchewan over four sittings: EMR: 140, PCP: 177, ACP: 30

Saskatchewan is very involved with the continued development, implementation, and delivery of all three national licensing exams. We are also actively involved on the COPR National Exam Committee, allowing the College the opportunity to stay connected to the national exams as they evolve.

We continue to improve our registry system and focus on our protection of the public mandate through the use of better exams.

Jacqueline Messer-Lepage
Registrar

Registration Statistics

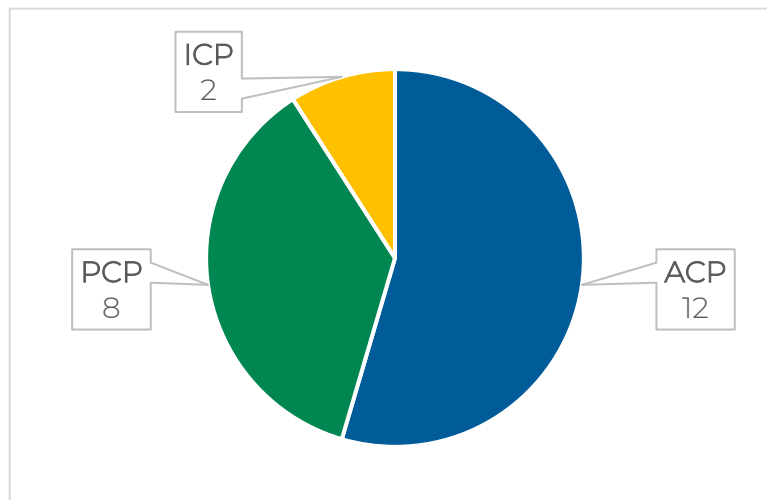
10 Year Registration Comparison

	March 2023	March 2022	March 2021	April 2020	March 2019	Feb 2018	March 2017	March 2016	Feb 2015	March 2014
EMR	381	350	366	371	314	294	308	331	342	352
EMT/PCP	1,280	1,254	1,243	1,200	1,230	1,249	1,317	1,287	1,269	1,265
ICP	113	119	129	135	145	150	162	176	190	206
ACP	400	391	358	362	349	371	345	310	293	290
CCP	36	34	36	31	32					
Total	2,210	2,148	2,132	2,099	2,070	2,064	2,132	2,104	2,094	2,113

Type of Membership by Classification

	EMR	PCP	ICP	ACP	CCP	Total
Practicing	330	1,163	99	350	36	1,978
Non-practicing	51	117	14	50	0	232
Total	381	1,280	113	400	36	2,210

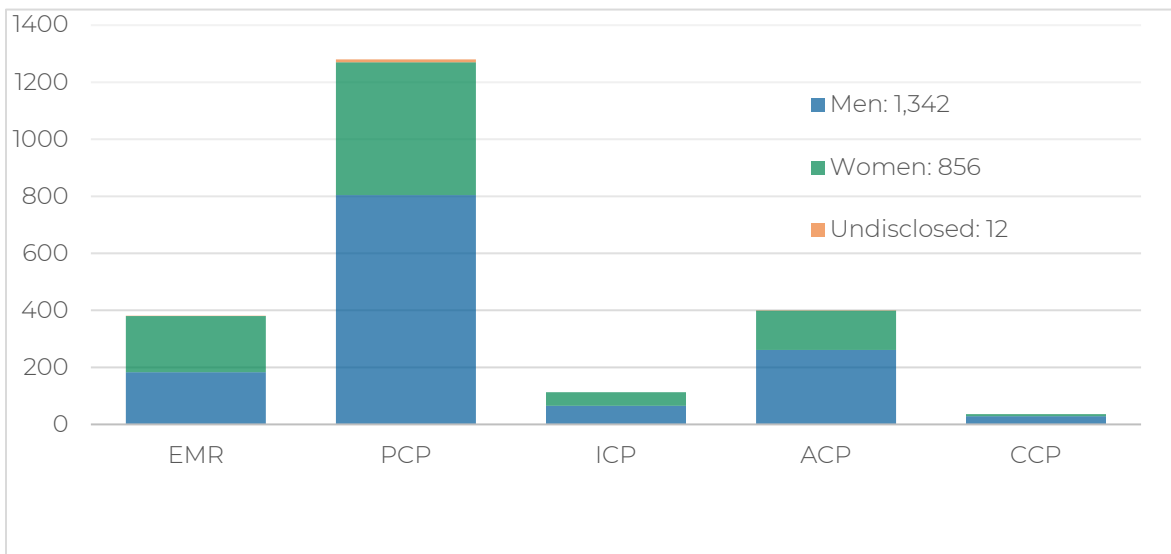
Community Paramedic (CP) endorsement



10 Year Impact of Labour Mobility – Member’s Province of Residence

	March 2023	March 2022	March 2021	April 2020	Mar 2019	Feb 2018	Mar 2017	Mar 2016	Feb 2015	Mar 2014
Alberta	85	87	88	47	71	91	87	79	61	60
BC	13	10	11	5	4	10	7	7	7	6
MB	20	22	24	15	19	26	22	23	32	30
NB	4	4	4	4	4	8	2	2	3	1
Nova Scotia	4	9	6	5	5	7	5	2	1	1
NWT	1	2	3	1	3	3	2	3	4	5
NL	1	1					2	1		
Yukon	1	2	2	1	1				1	
Ontario	9	11	8	5	8	11	6	14	19	13
Quebec	3	3	1		1	1	1	1		
Sask	2,064	1,994	1,983	2,013	1,942	1,904	1,996	1,990	1,965	1,997
undisclosed	5	3		3	3	3	2	1	1	
Total	2,210	2,148	2,132	2,099	2,070	2,064	2,132	2,104	2,094	2,113

Membership by Classification and Gender



Membership by Classification and Age

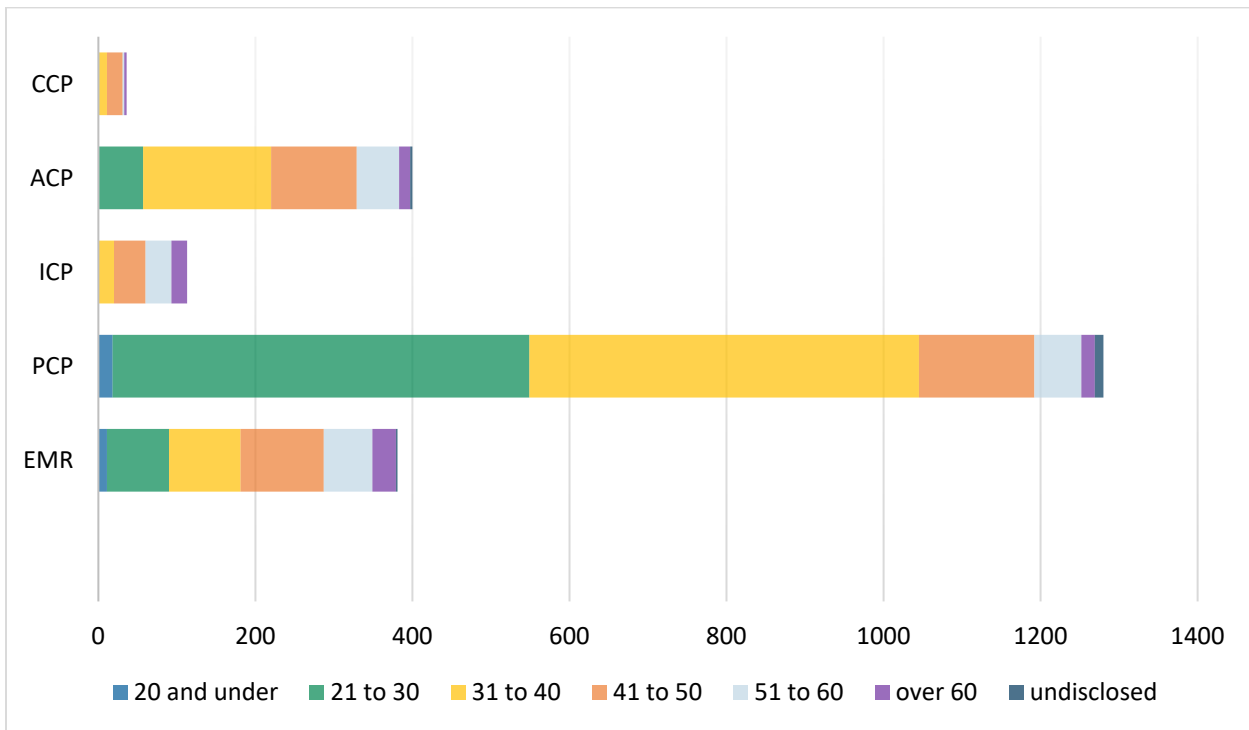


Photo by Gilbert Maraboto, Wakaw EMS



Research Update

LET IDEAS FLOW!! In 2022, the Saskatchewan College of Paramedics (SCoP) continuously made remarkable advancements in the realm of research and development. The College believes that through research and development we can accelerate innovation in regulation and policies, and ultimately influence better outcomes for the public and the paramedic.

The College works collaboratively with the University of Regina, the Saskatchewan Polytechnic, the Saskatchewan Health Authority, the Ministry of Health, and other stakeholders provincially and nationally to streamline research efforts to support the regulation, public and the profession as a whole.

RESEARCH PROJECTS

- **The Impact of Virtual Reality Assessment for Paramedic Occupational Competency on Saskatchewan's Rural and Remote Paramedic Workforce.**

This mixed-method, multi-phase, partnered research study aims to develop an interdisciplinary academic-industry partnership to integrate rapid yet robust usability experimental research with agile development to test and iterate a Virtual Reality (VR) high-fidelity minimum viable product to final release. Dr. Shauna Davies is the principal investigator of this project, and the funding application of \$150K is under review process with Saskatchewan Health Research Foundation (SHRF).

- **A Feasibility and Usability Study of Virtual Reality Assessment for Paramedic Occupational Competency (VAPOC) in Saskatchewan.** With a matching grant from SCoP, Mitacs is financing this research (\$100K) through the Mitacs Accelerate Award. The goal of the project is to compare tools that can be used to evaluate the job performance of paramedics in a fair, equitable and consistent way whether they live in Saskatchewan or elsewhere in the world. Individuals who have completed their paramedic training will be evaluated using a common real-life situation that they will experience when working as a paramedic in our province. The situation will be experienced in an artificial environment or through the use of a mannequin. Ramona Kyabaggu and Dr. Shauna Davies are the projects faculty supervisors from the University of Regina. For more details: <https://www.mitacs.ca/en/projects/feasibility-and-usability-study-virtual-reality-assessment-paramedic-occupational>

- **The Cultural Humility Immersive Assessment (CHIA) Project: Extended Reality, Intercultural Communication, and the Future of Healthcare in the Metaverse**

This project, which is being carried out with the assistance of the Saskatchewan College of Paramedics, aims to contribute to the body of knowledge regarding the efficient use of virtual reality (VR) in first-responder psychiatric training. Its main focuses are (1) the enhancement of intercultural communication skills competencies and (2) the reduction of trainee stigma, fear, and self-confidence in the field in a safe, structured learning environment that is responsive to the varied needs of the trainees. Greater cultural humility in the paramedic workforce has been shown to improve patient care and reduce barriers of access to care in marginalized populations. For more details: <https://www.mhrc.ca/student-researchers/coatlicue-sierra-rose>

STAKEHOLDER DIALOGUE SESSION

The University of Regina, collaboratively with SCoP, received funding (10K) from the Saskatchewan Health Research Foundation for the project titled *An Early Health Technology Assessment (eHTA) Stakeholder Dialogue to Accelerate Research, Development, and Commercialization of Virtual Reality for Paramedic Occupational Assessment in Saskatchewan* to deliver the first activity after the initial prototype. This evidence-informed stakeholder dialogue will enable the College to ascertain valuable feedback on market adoption readiness and novel insights to inform technology development and implementation, including its acceptability, feasibility and value to stakeholders and the health system.

ORAL AND POSTER PRESENTATION

SCoP presented a completed project titled *Public perceptions of the cost of paramedic services in Saskatchewan, Canada*, at the Paramedicine Across Canada Expo (PACE 2022) Preconference Research Symposium hosted by the McNally Project on September 8th, 2022.

POLICY AND OTHER INITIATIVES

- **Virtual Assessment for Paramedic Occupational Competency Policy Framework**

SCoP has developed the final draft of Virtual Assessment for Paramedic Occupational Competency Policy Framework. The core intent of this policy is to outline the expectations of applicants engaging in virtual assessments, in addition to policies surrounding the use of this tool for regulatory competency assessment.

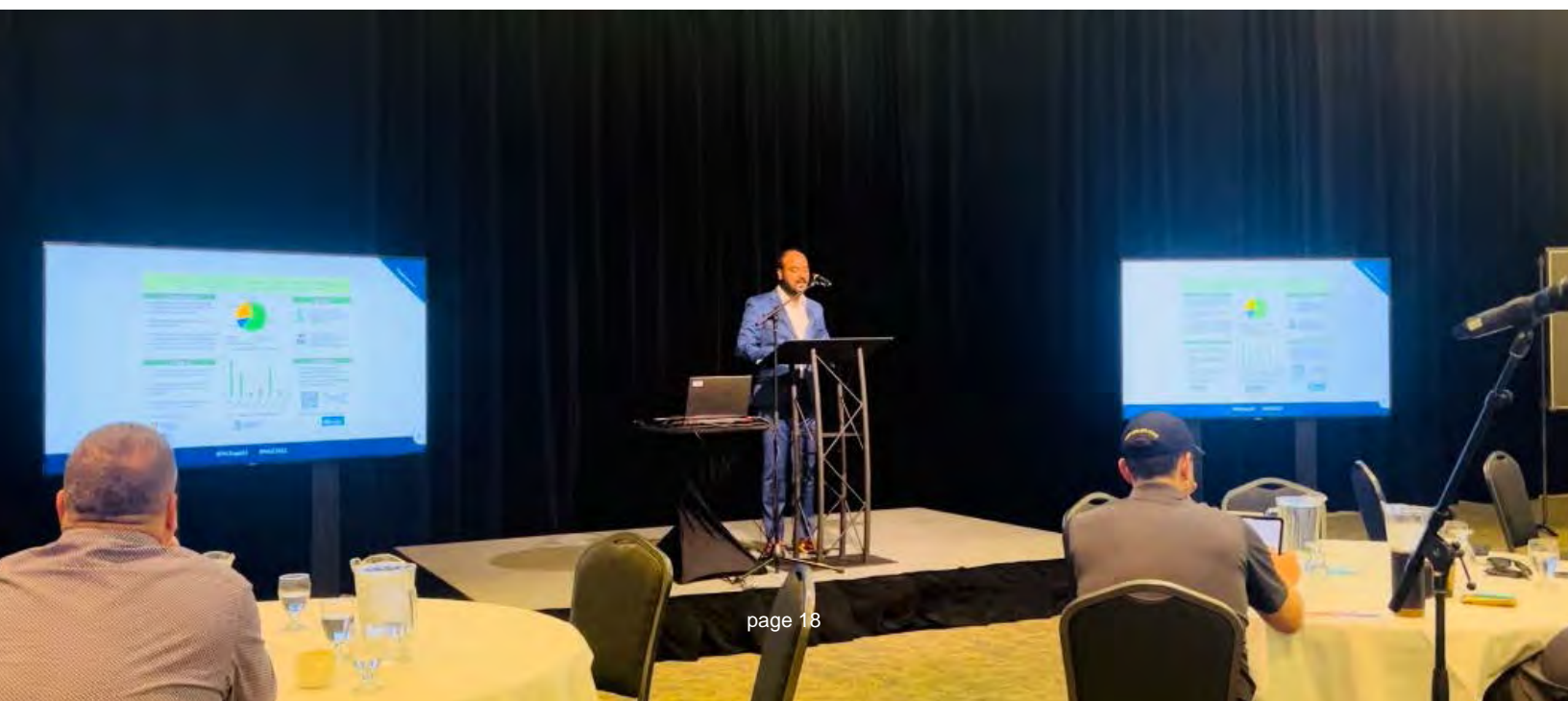
- **Asset Management Policy**

SCoP has established this policy to provide the College with a structured planning and control procedure for the purchase, use, protection, and disposal of assets. The intent of this policy is to enable sound asset management practices and achieve the required level of asset utilization in the most cost-effective manner through management of the asset life cycle.

- **Business Impact Analyses and Business Continuity Plans**

To help SCoP achieve its objectives, SCoP hired MNP LLP to complete a Business Impact Analysis (BIA) and develop Business Continuity Plans (BCPs) for business areas identified by SCoP.

Photo: Presenting at the annual Paramedicine Across Canada Expo (PACE)



Executive Committee Report

Chair: Matt McGurk, President of Council

Vice President of Council: Noël Dunn

Council Public Member: Karen Gibbons

Over the 2022 year, the role of the Executive Committee continued to be important to the day-to-day operations of the College. The Committee is tasked with providing oversight and direction to the Executive Director between Council meetings.

During 2022, the Executive Committee was called upon to make decisions in areas that exceed the executive limitations of the Executive Director. This involved conversations regarding urgent policy changes, decisions respecting members that presented with irregular registration documentation, and urgent member licensure suspension pending the outcome of a Professional Conduct investigation. Decisions of the Executive Committee were discussed and ratified by the Council during the next Council meeting.

The process of Executive Committee review of urgent issues works well for the College and improves the efficiency with which the organization can make decisions.

Matt McGurk

Chair

Audit Committee Report

Chair: Noël Dunn, Vice President of Council

Members: Chris Pacey, Robin Focht, Dylan Powell, John Crocker

Public Representative: Betty Hoffart, FCPA, FCMA

The financial position of the College remains solid. The continued practice of strategic budget planning developed by the Executive Director, staff, and the audit committee has ensured the continued financial stability of the College. It has continued to meet the current financial needs and remains stable and within budget. Diligence is taken regularly to ensure that all the measures are comprehensive, clear, and within standard accounting practices with auditors.

Throughout the COVID-19 pandemic, the use of virtual meetings has increased, therefore decreasing the costs of travel and accommodations for council, along with virtual AGMs. The College continues to seek out alternative revenue sources to fund major projects and research.

The College's investments are held under the direction of the College's Protection of Assets policy, and with the uncertainty of our current times, they are starting to stabilize once again. The College continues to seek out revenue opportunities that will further support the organization through numerous research initiatives, partnerships with other regulatory bodies and grant applications.

The College continues to research projects through grant money received by the Saskatchewan Health Research Foundation (SHRF), the MITACS matched funding program, and Employment and Social Development Canada (ESDC) for the VAPOC project. As in past years, the College continues to operate within a balanced budget.

I would like to express my sincere thanks to everyone for work well done. The College understands its financial responsibility as a regulatory body and has done an incredible job keeping the organization financially stable and sustainable with the hard work of its Executive Director, staff, Audit Committee, and Council. Thank you for your dedication and commitment to this work.

Noël Dunn
Chair

Discipline Committee Report

Chair: Joel Gritzfeld, Public Representative on Council

Members: Ian Brown, Julie Braaksma, John McDonald, Gilbert Maraboto, Brad Mee, Hayley Spencer, Rachel Tyler, Samantha Hall, Scott Thomson, Shelby Payne, Tyler Erker

Public Representatives: Ward Spencer

The role of the Discipline Committee is to conduct hearings to determine whether a member is guilty of professional misconduct, professional incompetence, or both, based on referrals from the Professional Conduct Committee.

In 2021, the Professional Conduct Committee referred one matter to the Discipline Committee for adjudication, and the Committee is expected to hold hearings for two

matters sometime this year. As part of its efforts to keep abreast of relevant legal developments, members of the Committee are scheduled to attend an administrative tribunal training session sometime in the spring of this year.

We continue to be grateful to members of the profession who have stepped forward to become members of this very important committee. Your participation goes a long way in supporting efforts to ensure paramedics in Saskatchewan continue to perform their duties in the best interest of the public.

Joel Gritzfeld
Chair

Photo by Gilbert Maraboto, Wakaw EMS



Nominations Committee Report

Chair: Noël Dunn

Member: Donna Dohms

Public Representative: vacant

The Nominations Committee met three times over the past year. Below is a list of our vacancies.

Council	<ul style="list-style-type: none">• 3 Public Representatives• 1 Member at Large General• 1 Member at Large General- Fire Sector
Audit Committee	<ul style="list-style-type: none">• No Vacancies
Discipline Committee	<ul style="list-style-type: none">• 1 Member at Large• 1 Public Representatives (from Council)
Education Committee	<ul style="list-style-type: none">• Member at Large (2022)• 2 Public Representatives (General public and from Council)
Legislation and Bylaws Committee	<ul style="list-style-type: none">• 3 Member at Large
Nominations Committee	<ul style="list-style-type: none">• Public Representatives (General public)• Member at Large
Professional Conduct Committee	<ul style="list-style-type: none">• 2 Member at Large

I would like to say thank you to all those who have volunteered their time and share their skill and knowledge. We greatly appreciate you!

Noël Dunn
Chair

Education Committee Report

Chair: Joel Gritzfeld, Public Representative on Council

Members: Bobbi Buchanan, Mike Hengstler, Ryley Kosomenko, Dan Lewis, Dylan Powell, Chris Warren, Julie Braaksma, Jesse Dunsing

The Education Committee continues its quarterly meetings by teleconference. It is the goal of the Education Committee to continually address and improve the continuing education program for all members and to ensure that it protects the public by maintaining member competency in practice. Thank you to the Committee for their time and effort making Paramedic education effective for the public and the membership.

The Committee has completed or continues to work on the following projects:

- Standards of practice
- Continued CME Program audits
 - Documentation requirements
- Virtual Triage Physician Piloting
- Review of International Applicants

The CME review group continues their work on a review of SCoP continuing education process and puts forward changes to the Education Committee as needed.

Joel Gritzfeld
Chair

Legislation and Bylaws Committee Report

Chair: Matt McGurk, President of Council

Member: Dylan Powell

Public Representatives: Betty Hoffart, FCPA, FCMA, Ward Spencer

The Legislation and Bylaws Committee has the responsibility for conducting periodic reviews of *The Paramedics Act* and Bylaws. The Act and Bylaws govern the role and operation of the College and define the practice of its members.

The work of the Committee includes the identification and drafting of proposed legislative changes, determining updates to existing provisions, and ensuring that legislation, bylaws, and policies are relevant to current health system needs. This work is done in support of the mandate, vision, and values of the College.

This committee also receives and prepares any resolutions received from members, as well as College recommendations, for the Annual General Meeting.

The Legislation and Bylaws Committee is comprised of four people – one drawn from the membership, the President of Council who chairs this committee, and two Public Representatives.

Photo by Gilbert Maraboto, Wakaw EMS



The Legislation and Bylaws Committee proposed the following amendments:

- Section 2 – adding the professional liability insurance to the member fees
- Other general housekeeping items to clarify language within the bylaw document

Bill 120-2022 omnibus changes received first and second reading in the fall 2022 legislative session. The 3rd reading is expected to take place in the Spring 2023 session (beginning March 1, 2023). Upon receiving royal ascent, each regulator is required to amend their bylaws and policies to accommodate the changes.

- Key amendments include:
 - Member fitness to practice provisions
 - Panels of the full committee will be permitted to hear Professional Conduct Committee and Discipline Committee concerns
 - The ability of the Registrar or investigation committee to determine curtailment of practice
 - The ability for these parties to request an assessment of member competency
 - Refer the complaint to mediation (parties must agree)
 - Accept an undertaking from the investigated member that provides one or more of the following:
 - Assessment of the investigated member's capacity or fitness to practice in the profession
 - Counselling or treatment of the investigated member
 - Monitoring or supervision of the investigated member's practice
 - Completion by the investigated member of a specified course of studies by way of remedial training
 - Placing conditions on the investigated member's right to practice in the profession
 - Broader investigative powers that include workplace and equipment inspections, observation of practice, and powers requiring members to provide any relevant documents including computer records, documents, and video records
 - Removal of member vote requirement for bylaw changes
 - Authority for disclosure of investigative information to law enforcement

Matt McGurk
Chair

Member Wellness Committee Report

Chair: Cheryl Solonenko

Members: David Reed, Noël Dunn, Jason Farago, Colby Burwell, Michael Slater, Jennifer Williams (SCoP), Rashed Al-Mamun (SCoP), Karen Messer-Engel (Public Representative – Psychologist, non-practicing)

The Saskatchewan College of Paramedics believes that the best patient care is provided when strong clinical skills are combined with overall practitioner health and wellness.

We believe that members who are challenged with incapacity, whether temporary or permanent, should be supported in their effort to become well. We recognize that in order to meet our mandate of ensuring public safety it is essential to have healthy members. The Member Wellness Committee continues its work to develop guidelines, policy, and procedures for the membership to aid in them remaining healthy.

In 2022, the committee welcomed three new members. They bring their unique backgrounds and experiences to the committee, and we are excited for the knowledge they will bring to our work. The Committee continues to review evidence-based information for paramedics and employers and the processes of other committees to ensure they follow best practice in assisting our members.

Cheryl Solonenko

Chair



Paramedic Practice Committee Report

Chair: Jennifer Williams, Director of Professional Practice & Research, SCoP

Members: Bill Fischer, Donnita Derbyshire, Mike Hengstler, Corey McNeice, Dana West, Matthew Hogan, Dr. Brad Jamison, Dr. Kamini Premkumar, Christina Backlin (Ministry of Health)

Consultation Group: Derek Dagenais, Noël Dunn, William Breen, Len Protz, Leonard Rostotski

The Paramedic Practice Committee (PPC) provides decisions and direction to various areas of scope of practice to all Emergency Medical Responders (EMRs) and Paramedics in Saskatchewan. By analyzing evidence-based research, the PPC can ensure that all patients in Saskatchewan receive high-quality and appropriate care.

In 2022, the PCC approved the virtual triage physician pilot. This pilot, initially starting in Saskatoon, will look at the effectiveness of paramedics providing treatment and releasing patients with specific medical conditions or injuries. Currently there are EMS transports to the Emergency Department (ED) for non-urgent/emergent patients that require little to no treatment. This pilot will review how paramedics can support patients in both their physical and mental health, plus help decrease ED crowding and offload delays.

The PPC were updated on Canadian Organization of Paramedic Regulators (COPR) Pan-Canadian Essential Regulatory Requirements (PERRs) project. The work on developing a competency framework began in late 2021. This document will outline the minimum required competencies for each level of practitioner (EMR though CCP) across Canada. The framework will become the basis for the national licensing exam. The framework is expected to be complete in spring 2023.

Jennifer Williams
Chair

Professional Conduct Committee Report

Chair: Ron Colin, Public Representative

Members: Cari Evenson-Carleton, Angela Sereda, Ian Schindler, Jamie Bursey, Ryan Omichinski, Carla Steciuk

The Terms of Reference for the PCC states that:

“The Professional Conduct Committee reviews and investigates complaints of professional misconduct or professional incompetence and reports to the Discipline Committee as to whether or not a disciplinary hearing should be conducted.”

The PCC’s primary responsibilities are patient safety and protection of the profession. Therefore, the PCC considers complaints from two perspectives:

- **Professional Misconduct:** any act(s) considered harmful to the best interests of the public and/or members, and that harm the standing of the profession.
- **Professional Incompetence:** any act(s) that demonstrate a lack of knowledge, skill or judgment, or a disregard for the welfare of a member of the public served by the profession.

In accordance with these guidelines, the PCC investigated 32 complaints during 2022. While the number of complaints investigated was lower than 2021, we are seeing an upward trend in the number of complaints received year-over-year.

The majority of the complaints we received were related to professional misconduct, with the vast majority of those being related to negative or inappropriate behaviour. We understand that EMS is a stressful profession due to a myriad of factors. Despite this, it is important for practitioners to always keep in mind that patients and involved parties are fearful and are in a heightened state of anxiety regardless of the nature of the call. Because of this, it is important that practitioners act with respect, compassion and empathy. We understand that it can be easy to overlook these in favour of expediency in providing care. We also understand that not all calls are urgent and may be similar in nature to previous calls, but to the patient, their call is unique. Therefore, it is always in the best interests of both the public and members to strive to be professional in all interactions.

The balance of complaints we received were related to professional incompetence. Of significant note is the continued positive trend of self-reporting. Practitioners continue to recognize situations where they may have failed to provide proper treatment or have acted beyond the scope of their licence. Self-reporting is not an easy thing and requires courage.

Therefore, we would like to acknowledge the professionalism and self-awareness of those members who recognize their errors and proactively report them to the PCC.

The PCC does not seek to be punitive with its decisions nor punish practitioners. Rather, the end goal of a PCC investigation and decision is to help our members understand, reflect, and receive the required resources to support and correct their behaviour.

It has been a privilege to serve the PCC, both as a member and now Chair, with the important work that it does. It is my hope that my contributions have helped the profession maintain a positive image with the public and to aid practitioners improve the service they provide.

Ron Colin
Chair

Allegations Reported in 2022

Professional Misconduct

Negative or inappropriate behaviour: 22

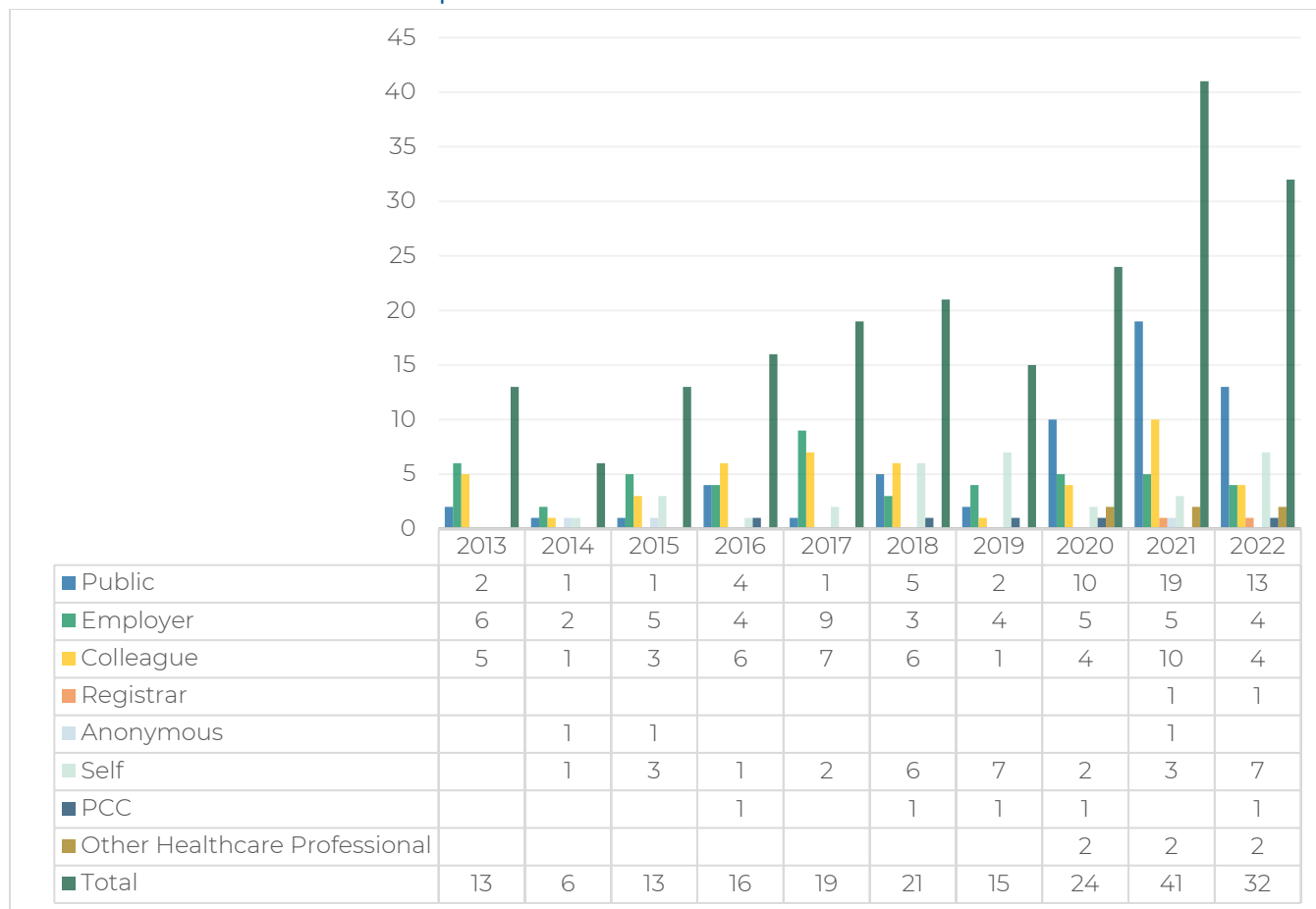
Alcohol or drug use: 1

Professional Incompetence

Failure to properly treat patients: 7

Working outside scope of practice: 3

Source of PCC Report Trends



Status of PCC Investigations at Year End

	Reported to Deputy Minister of Justice	Remains Under Investigation	Licence Suspension	Referred to Discipline	Consensual Complaint Resolution Agreement	Dismissed with Letter of Guidance	Dismissed	Total
2013		7	1			2	3	10
2014	1	1		1		4	1	7
2015		3		2	1	5	5	16
2016		1			6	3	5	15
2017	1	4			4	4	5	18
2018		4		1	5	7	3	20
2019		8			1	3	3	15
2020		14			7	2	1	24
2021		3		1	11	15	11	41
2022		7	1	1	5	8	12	32

*2022 licence suspension is an application that is currently before the courts

S CoP Staff



Jacqueline
Messer-Lepage
Executive Director /
Registrar



Louise Durnford
Director of
Operations /
Deputy
Registrar



Jennifer Williams
Director of
Professional
Practice &
Research



Collette Parks
Communications
Coordinator



Rashed Al-
Mamun
Senior Policy
& Research
Analyst



Jodi Egeborn
Manager of
Professional
Conduct



Manal Harb
Bookkeeper

2022 – 2023 SCoP Council



Top row: Matt McGurk, Noël Dunn, Kyle Sereda, Jason Farago, William Breen
Bottom row: Donna Dohms, Michael Slater, Olumide Adetunji, Joel Gritzfeld
Missing: Karen Gibbons

The work of the College is based on a well-established mission and vision, along with organizational core values that provide a point of reference for decision-making. We continue to support an evolved patient-centric healthcare system that engages paramedic practitioners to the fullest extent possible as expressed in our Vision and Mission statements:

The primary purpose of regulation is to ensure that the needs of the public are paramount, and that public protection remains the priority above all other objectives. With that in mind, the College adopted values statements that reflect an ethical and ideological framework of fairness, transparency collaboration, and professionalism.

Vision

Collaboratively building a profession that is a continually engaged partner and fully utilized in a patient centered health care system.

Mission

To protect and serve the public interest through regulatory oversight of the Paramedic profession.

Value Statements:



Fairness

The College is committed to the principle of impartiality in achieving its mandate. Procedural due process and fundamental fairness is embedded in its actions and decisions.



Transparency

The work of the College is be conducted in a proactively transparent manner; an 'open government' concept will be adopted.



Collaboration

The College develops and leverages collaborative relationships in order to achieve its goals. It makes its decisions in consultation with appropriate subject matter experts.



Professionalism

The College and its representatives have adopted and demonstrated professional standards and behaviours in the completion of its work. Adopted standards include principles articulated in the Code of Professional Conduct found in the Regulatory Bylaws.

SASKATCHEWAN COLLEGE OF PARAMEDICS

Financial Statements

Year Ended December 31, 2022

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Saskatchewan College of Paramedics have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Saskatchewan College of Paramedics's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Council is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Council carries out this responsibility principally through its Audit Committee. The Audit Committee is appointed by the Council and meets periodically with management and the auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Audit Committee reports to the Council prior to its approval of the financial statements. The Committee also considers, for review by the Council and approval by the members, the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the members by MWC Chartered Professional Accountants LLP, in accordance with Canadian generally accepted auditing standards.



Executive Director



Councillor

Regina, SK
April 17, 2023



Chartered Professional
Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Members of Saskatchewan College of Paramedics

Opinion

We have audited the financial statements of Saskatchewan College of Paramedics (the College), which comprise the statement of financial position as at December 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 as at December 31, 2022, and the results of its operations and 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 in accordance with 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 the financial statements in accordance with ASNPO, 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.

(continues)

An asset to our clients, not an expense

102 – 4701 Parliament Ave, Regina, SK S4W 0T9 ☎ 306-352-8621 📠 306-565-8476 🌐 mwc-cpa.ca

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.



Chartered Professional Accountants

Regina, Saskatchewan
April 17, 2023

SASKATCHEWAN COLLEGE OF PARAMEDICS

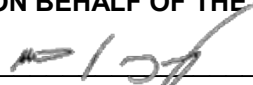
Statement of Financial Position

December 31, 2022

	General Fund	Restricted Funds	2022	2021
ASSETS				
CURRENT				
Cash	\$ 2,479,478	\$ 89,685	\$ 2,569,163	\$ 2,566,592
Accounts receivable	9,221	-	9,221	11,184
Prepaid expenses	12,014	-	12,014	12,170
Grant receivable (Note 9)	210,067	-	210,067	17,295
	2,710,780	89,685	2,800,465	2,607,241
INVESTMENTS (Note 3)	-	987,276	987,276	1,061,161
CAPITAL ASSETS (Note 4)	13,964	-	13,964	16,963
INTANGIBLE ASSETS (Note 5)	73	-	73	219
	\$ 2,724,817	\$ 1,076,961	\$ 3,801,778	\$ 3,685,584
LIABILITIES AND NET ASSETS				
CURRENT				
Accounts payable	\$ 53,950	\$ -	\$ 53,950	\$ 49,923
Deferred revenue (Note 6)	995,595	-	995,595	970,810
Employee deductions payable	8,548	-	8,548	481
Wages payable	65,958	-	65,958	85,437
	1,124,051	-	1,124,051	1,106,651
NET ASSETS	1,600,766	1,076,961	2,677,727	2,578,933
	\$ 2,724,817	\$ 1,076,961	\$ 3,801,778	\$ 3,685,584

CONTRACTUAL OBLIGATIONS (Note 8)

ON BEHALF OF THE COUNCIL


 _____ Councillor
 Noël Dunn
 _____ Councillor

See accompanying notes to financial statements

SASKATCHEWAN COLLEGE OF PARAMEDICS

Statement of Operations Year Ended December 31, 2022

	General Fund	Restricted Funds	2022	2021
REVENUES				
Memberships	\$ 1,063,875	\$ -	\$ 1,063,875	\$ 1,079,300
Grant funding (Note 9)	500,241	-	500,241	344,409
Processing fees	70,215	-	70,215	56,058
Other revenues	55,388	-	55,388	48,884
	1,689,719	-	1,689,719	1,528,651
EXPENSES				
Wages and benefits	636,090	-	636,090	618,669
Projects	534,101	-	534,101	361,582
Occupancy and equipment costs	131,338	-	131,338	108,085
Registry services	77,900	-	77,900	75,537
Legal fees - PCC and discipline	48,053	-	48,053	22,401
PCC committee	31,685	-	31,685	43,969
General and administration	26,227	-	26,227	30,596
Bank charges and interest	22,458	-	22,458	24,187
Accounting, audit and legal	14,871	-	14,871	9,621
Consulting fees	13,086	-	13,086	10,914
Insurance	8,230	-	8,230	7,651
Amortization of capital assets	5,047	-	5,047	6,098
Staff travel and training	5,052	-	5,052	3,462
Committees and council meetings	3,407	-	3,407	372
Licensing exams	1,750	-	1,750	3,427
Annual general meeting	606	-	606	3,675
Amortization of intangible assets	146	-	146	146
	1,560,047	-	1,560,047	1,330,392
EXCESS OF REVENUES (EXPENSES) FROM OPERATIONS	129,672	-	129,672	198,259
OTHER INCOME (LOSS) (Schedule 1)	41,336	(72,214)	(30,878)	32,412
EXCESS OF REVENUES (EXPENSES)	\$ 171,008	\$ (72,214)	\$ 98,794	\$ 230,671

See accompanying notes to financial statements

SASKATCHEWAN COLLEGE OF PARAMEDICS

Statement of Changes in Net Assets

Year Ended December 31, 2022

	General Fund	Restricted Funds	2022	2021
NET ASSETS - BEGINNING OF YEAR	\$ 1,429,758	\$ 1,149,175	\$ 2,578,933	\$ 2,348,262
EXCESS OF REVENUES (EXPENSES)	171,008	(72,214)	98,794	230,671
NET ASSETS - END OF YEAR	\$ 1,600,766	\$ 1,076,961	\$ 2,677,727	\$ 2,578,933

See accompanying notes to financial statements

SASKATCHEWAN COLLEGE OF PARAMEDICS

Statement of Cash Flows Year Ended December 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Excess of revenues (expenses)	\$ 98,794	\$ 230,671
Items not affecting cash:		
Amortization of capital assets	5,047	6,098
Amortization of intangible assets	146	146
Loss on disposal of assets	-	550
Investment fair market value adjustment	127,447	24,397
	<u>231,434</u>	<u>261,862</u>
Changes in non-cash working capital:		
Accounts receivable	1,963	(8,456)
Accounts payable	4,027	34,692
Deferred revenue	24,785	(13,895)
Prepaid expenses	156	28,146
Grant receivable	(192,772)	(17,295)
Wages payable	(19,479)	8,265
Employee deductions payable	8,067	(4,450)
	<u>(173,253)</u>	<u>27,007</u>
Cash flow from operating activities	<u>58,181</u>	<u>288,869</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(2,048)	(4,048)
Reinvested earnings and purchase of investments	(53,562)	(52,059)
Cash flow used by investing activities	<u>(55,610)</u>	<u>(56,107)</u>
INCREASE IN CASH FLOW	2,571	232,762
CASH - BEGINNING OF YEAR	<u>2,566,592</u>	<u>2,333,830</u>
CASH - END OF YEAR	<u>\$ 2,569,163</u>	<u>\$ 2,566,592</u>

See accompanying notes to financial statements

SASKATCHEWAN COLLEGE OF PARAMEDICS

Notes to Financial Statements Year Ended December 31, 2022

1. PURPOSE OF THE COLLEGE

Saskatchewan College of Paramedics (the College) is established under the Paramedics Act of Saskatchewan. The College is a registered not-for-profit and is exempt from income taxes. The College is a self-regulatory body which administers the membership qualifications for practicing paramedics in Saskatchewan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Fund accounting

Saskatchewan College of Paramedics reports using fund accounting and has established the following funds:

The General Fund reports the results of day- to-day operations of the College.

The Council has internally restricted the following funds:

- a) Contingency fund - reports money set aside to provide for assistance to operations in the event of unforeseen circumstances.
- b) Legal fund - reports money set aside to provide for assistance to operations for unusual legal issues effecting the members.
- c) Capital reserve - reports funds set aside for future capital purchases.
- d) Projects fund - reports money set aside for future major projects that are outside the scope of the normal day-to-day operations of the College.
- e) Research & development fund - reports money set aside for research and development work that supports the public interest, the College vision and mandate, health system developments, and paramedical practice.
- f) Unallocated restricted fund - funds restricted from use in operations. Allocation to other restricted funds is determined periodically by the Council.

Revenue recognition

Members are required to hold an annual membership license. The membership fees are recognized in the year in which the memberships are valid. A pro-rated fee is charged in the year of initiation.

Processing fees and other revenues are recognized in the year the service is provided.

Saskatchewan College of Paramedics follows the restricted fund method of accounting for contributions which includes grant revenue.

- a) Unrestricted contributions are recognized as revenue of the General fund in the year when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured.
- b) Restricted contributions are recognized as revenue in the year in the applicable restricted fund.

Investment income is recognized in the year earned in the related fund.

(continues)

SASKATCHEWAN COLLEGE OF PARAMEDICS

Notes to Financial Statements Year Ended December 31, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial assets including cash and accounts receivable are reported at amortized cost. Mutual funds included in investments are reported at their fair market value. Financial liabilities including accounts payable and accrued liabilities are measured at amortized cost.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives at the rates and methods noted below. In the year of acquisition, a half-year of amortization is taken.

Equipment	20%	declining balance method
Computer equipment	30%	declining balance method
Furniture and fixtures	20%	declining balance method

The College regularly reviews its capital assets to eliminate obsolete items.

Intangible assets

The software and license rights are amortized on a straight-line basis over their estimated useful lives of five years. In the year of acquisition a half-year of amortization is taken.

3. INVESTMENTS

The College's investments are held under the direction of the College's Protection of Assets policy which requires the portfolio to minimize risk and optimize liquidity and return. As at year end the College holds the following mutual fund investments:

	2022	2021
Investment - NEI Conservative Yield	\$ 987,276	\$ 1,061,161

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Equipment	\$ 11,259	\$ 9,471	\$ 1,788	\$ 2,234
Computer equipment	35,215	26,502	8,713	10,401
Furniture and fixtures	23,513	20,050	3,463	4,328
	\$ 69,987	\$ 56,023	\$ 13,964	\$ 16,963

SASKATCHEWAN COLLEGE OF PARAMEDICS

Notes to Financial Statements Year Ended December 31, 2022

5. INTANGIBLE ASSETS

	2022	2021
Computer software and registry system	\$ 731	\$ 731
Accumulated amortization	(658)	(512)
	<u>\$ 73</u>	<u>\$ 219</u>

6. DEFERRED REVENUES

As at year end the College has received payments in advance of services for the following:

	2022	2021
Membership fees	<u>\$ 995,595</u>	<u>\$ 970,810</u>

7. RESTRICTED FUNDS

	2022 Beginning Balance	Current Earnings (Loss)	Transfer In (Out)	2022 Ending Balance
Contingency	\$ 200,000	\$ -	\$ -	\$ 200,000
Legal	300,000	-	-	300,000
Capital reserve	200,000	-	-	200,000
Projects	150,000	-	-	150,000
Research & development	128,119	-	-	128,119
Unallocated	171,056	(72,214)	-	98,842
	<u>\$ 1,149,175</u>	<u>\$ (72,214)</u>	<u>\$ -</u>	<u>\$ 1,076,961</u>

All transfers between funds are approved by the board of directors. Investment earnings are not allocated to the individual funds, but are reported in the unallocated restricted fund to be transferred to the other funds upon the discretion of the board.

8. CONTRACTUAL OBLIGATIONS

The College has an obligation under a lease for rent of the office premises which commenced January 2018 and expires July 2025. The monthly rent is \$7,850 plus applicable taxes for the duration of the lease. In addition, the College has subleased unused space to three independent organizations for the same lease term expiring July 2025. Total lease revenue under the leases is \$2,988 per month.

The College has contracted a vendor to provide a registry system for the College which will be paid for using a subscription model which commenced April 2019 and was renewed on October 2022 for another 3 years. Obligations under the contract are \$5,995 per month plus applicable taxes.

The College entered into a three year contract for cloud based server hosting services effective January 2022. Total obligations are \$1,085 per month billed in quarterly intervals totaling \$3,256.

SASKATCHEWAN COLLEGE OF PARAMEDICS

Notes to Financial Statements Year Ended December 31, 2022

9. GRANT FUNDING

The College receives funding from the the Federal Government of Canada and the Provincial Government of Saskatchewan in partnership for program delivery provided by the College.

	<u>2022</u>	<u>2021</u>
Federal funding	\$ 500,241	\$ 301,209
Provincial funding	-	43,200
	<u>\$ 500,241</u>	<u>\$ 344,409</u>

Federal funding has been provided by through the Minister of Employment, Workforce Development and Labour of Canada through their initiative to support the development of fair, transparent, consistent, and timely foreign credential assessment and recognition employment in Canada. The College will work to streamline a preliminary competency assessment tool for international paramedicine applicants (IPAs) using immersive technology as a surrogate for in-person demonstration of skills/competencies. The term of the project is from January 1, 2021 to May 31, 2023 and maximum funding available to the College is \$799,904. As at yearend \$210,067 (2021-\$17,295) is receivable from the funding agency under the program.

10. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments and management is responsible to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of December 31, 2022.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College is not exposed to credit risk as the due date for membership renewal is a month before membership expires and members must renew their memberships to remain in good standing with the College.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its receipt of funds from its members and other related sources, and accounts payable. Through budgetary and other fiscal management it is management's opinion that the College does not have significant exposure to liquidity risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. The College is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

Unless otherwise noted, it is management's opinion that the College is not exposed to significant other price risks arising from these financial instruments.

SASKATCHEWAN COLLEGE OF PARAMEDICS

Other Income (Loss)

(Schedule 1)

Year Ended December 31, 2022

	General Fund	Restricted Funds	2022	2021
Investment earnings	\$ -	\$ 55,233	\$ 55,233	\$ 52,286
Investment fair market value adjustment	-	(127,447)	(127,447)	(24,397)
Interest income	41,336	-	41,336	5,073
Gains (losses) on disposal of assets	-	-	-	(550)
	<u>\$ 41,336</u>	<u>\$ (72,214)</u>	<u>\$ (30,878)</u>	<u>\$ 32,412</u>

See accompanying notes to financial statements