



ANNUAL

# REPORT

2018 / 2019





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## ABOUT US

Founded in 2009, the Canadian Organization of Paramedic Regulators (COPR) Corporation is comprised of self-regulating colleges and government or government delegated regulators of the Paramedic profession in Canada.

In accordance with the rights and responsibilities of individual provinces and territories to regulate, the authority of the Corporation is limited to that which is given to it by its Constituent Members with each Constituent Member being equal in voice and opportunity to participate.



## Vision and Role Statement

COPR will provide an official forum and represent the collective interests of all Canadian paramedic regulators. COPR's purpose is to be a primary source of information, advance the understanding of regulation of paramedics in Canada, and contribute to the continued development of the paramedic profession.



## COPR is committed to:

1. Bringing together Canada's paramedic regulators to enhance open and transparent governance of the paramedic profession in Canada and to set guidelines and benchmark provincial rules and procedures;
2. Promoting the cause of paramedic regulation;
3. Providing a forum for the exchange of information of mutual interest to Canada's paramedic regulators;
4. Undertaking national initiatives on behalf of Canada's paramedic regulators;
5. Speaking nationally and internationally on behalf of Canada's paramedic regulators;
6. Informing the public, governments, and members of the paramedicine profession about the role, responsibilities, and activities of COPR; and
7. Sharing the expertise of Canada's paramedic regulators to contribute to the development of effective regulation of the profession in Canada and around the world.

COPR, through meaningful and cooperative partnerships, will continue to provide leadership around pan-Canadian regulatory issues and support to Canada's paramedic regulators in their mandate of protecting the public.



## Values

**Collaboration:** Being cooperative, inclusive, reasonable and fair.

**Respect:** Listening to and appreciating differences between each other and in stakeholder relationships.

**Vision:** Being innovative, analytical, and responsive.

**Transparency:** Communicating with each other, stakeholders and the public in a way that is open, honest, comprehensive, and reflected in action.

**Accountability:** Being accountable to each other, key stakeholders, and the public.

***This Annual Report is a summary of activities for the April 1, 2018 – March 31, 2019 fiscal year.***

## CHAIR & EXECUTIVE DIRECTOR MESSAGE



**Karl Kowalczyk**  
COPR Chair



**Chelsea Wilker**  
Executive Director

On behalf COPR, it is a pleasure to present the organizations ninth annual report. It endeavours to capture our organizations activities for the fiscal year of April 1, 2018 – March 31, 2019.

What a truly exciting year for COPR! Our membership has grown to formally include two more provinces and we secured funding that will help to further solidify COPR as a pan-Canadian entity that supports the individual missions of likeminded paramedic regulators across Canada. Whether it was the Examination Committee, Examination Working Group, Information Sharing Working Group, Paramedic Equivalency Assessment System (PEAS) Project Team, Contracted Management Staff or Council, everyone strived to strengthen and improve the organization.

Our year jumped off to a great start, when the former Chair, Richard Simons, from British Columbia, announced that the PEAS Project Team, which he led, procured federal funding from Employment and Skills Development Canada to allow COPR to develop a process that will support adopting regulators in the assessment of international educated paramedic practitioners.

It was the PEAS project funding that allowed COPR to hire their first Executive Director (ED), Chelsea Wilker. As the ED, Chelsea was charged with leading the PEAS project, overseeing COPR's contract management staff, as well as building on the work of the current and former Directors to ensure the organization's financial sustainability. No doubt Chelsea's strategic leadership and support to Council, will make COPR a stronger entity.

By year-end the PEAS project was well underway and the newly formed Paramedic Equivalency Assessment Advisory Committee (PEASAC) proposed (to COPR members) that COPR will be the single point of entry for foreign trained workers and that the organization will be responsible for conducting an assessment of credentials on foreign trained paramedics to determine if the applicant should proceed with seeking registration and licensure with one of the paramedic regulators in Canada. COPR was very pleased to have all paramedic regulators participating on PEASAC.

COPR continued to provide the entry to practice exam for Primary Care and Advanced Care Paramedics in six of the regulated jurisdictions. The COPR Examination Committee, Examination Working Group and Examination Management Services are committed to delivering a top-quality high stakes exam.

Recognizing none of this would be possible without the numerous volunteers who dedicated their time to ensure the COPR examination maintained a high standard, it's important to acknowledge their efforts over the past year! Their work helped to make certain that paramedics entering the profession had the knowledge, skills and judgement to practice safely and effectively, thus ensuring protection of the public.

The Examination Program also recognized candidates who received the highest marks in their examinations. COPR applauded Jenelle Paluk from Manitoba, who was the 2018 ACP examination winner, as well as the PCP recipient from the College of the North Atlantic in Newfoundland and Labrador who chose, for personal reasons, not to be acknowledged publicly for their achievement

COPR welcomed the Alberta College of Paramedics, back to the organization and reconfirmed the Ministère de la Santé et des Services sociaux du Québec as a constituent member. By year-end, nine (9) of the ten (10) jurisdictions where paramedicine was regulated, the jurisdictional regulators sent directors to participate as constituent members with voting rights. As it has done in the past, COPR will continue to encourage paramedic regulators to have representation at the various forums it offers either as constituent members, or as participants.

COPR also congratulated Manitoba on becoming the fifth Canadian province to implement paramedic self regulation under the Regulated Health Professions Act, COPR will look forward to continuing a relationship with Manitoba's Paramedic College, as the Provincial Department of Health, Seniors and Active Living makes its departure from regulating the practice of paramedicine in Manitoba.

Due to the Canadian Medical Association divesting themselves of allied health profession accreditation activities, accreditation was a topic of interest for COPR and the decision was made to pursue membership as a National Program Client with Equal Canada.

It is also important to recognize and acknowledge the role of the Information Sharing Working Group (ISWG) that continued their work of being a forum to discuss and collaborate on emerging matters, as well as distribute surveys from which the data was compiled and shared amongst COPR members. In 2018, the ISWG created a standardized Labour Mobility Form accompanied by a Data Dictionary and a Regulatory Practices Information Handbook. The information will be useful to regulators as they strive to be compliant with Chapter 7 Labour Mobility of the Canada Free Trade Agreement.

At this point, it is important to express a sincere thank you to all those who helped to make this past year so successful. The Directors – Amanda, Tim, Jacquie, Corene, Corey, Johanne, James and Ken, as well as the Manitoba College's Executive Director, Trish, who had observer status with COPR for the past several months. The willingness to share your knowledge and expertise was sincerely appreciated.

Finally, a sincere appreciation must be expressed to Dale, Ben and Tammy who provided exceptional contracted management services, supporting COPR's administrative and exam processes, not only in the past year, but in the years before COPR could not have made it here today without them.

It has been a pleasure supporting COPR's initiatives in 2018/2019 and we look forward to an exciting new year!

Respectfully submitted,

**Karl Kowalczyk**  
COPR Chair

**Chelsea Wilker**  
Executive Director

## CONSTITUENT MEMBERS, DIRECTORS & STAFF

### Constituent Members

British Columbia Emergency Medical Assistants Licensing Board  
 Alberta College of Paramedics  
 Saskatchewan College of Paramedics  
 Manitoba Health, Emergency Medical Services Branch  
 Ontario Ministry of Health and Long-Term Care  
 Ministère de la Santé et des Services sociaux du Québec  
 College of Paramedics of Nova Scotia  
 Prince Edward Island Emergency Medical Services Board  
 Newfoundland and Labrador Provincial Medical Oversight Program

### Directors

<b>Amanda Saville</b>	British Columbia Emergency Medical Assistants Licensing Board
<b>Tim Ford</b>	Alberta College of Paramedics
<b>Jacqueline Messer-Lepage</b>	Saskatchewan College of Paramedics
<b>Corene Debreuil</b>	Manitoba Health, Emergency Medical Services Branch
<b>Corey Freedman</b>	Ontario Ministry of Health and Long-Term Care
<b>Johanne Chretien</b>	Ministère de la Santé et des Services sociaux du Québec
<b>Karl Kowalczyk</b>	College of Paramedics of Nova Scotia
<b>James Sullivan</b>	Prince Edward Island Emergency Medical Services Board
<b>Ken Driscoll</b>	Newfoundland and Labrador Provincial Medical Oversight Program

### Executive

Chair	<b>Karl Kowalczyk</b>
Chair-elect	<b>James Sullivan</b>
Treasurer	<b>Jacqueline Messer-Lepage</b>

### Staff and Contract Services

Executive Director	<b>Chelsea Wilker</b>
Exam Management Services	<b>Ben Maartman and Tammy Leach</b>
Administrative Services	<b>Ben Maartman and Dale Broemeling</b>

## COMMITTEE REPORTS

### INFORMATION SHARING WORKING GROUP (ISWG)

#### Members

<b>Mathew Coleman</b> (Chair-elect)	British Columbia Emergency Medical Assistants Licensing Board
<b>Tim Ford</b>	Alberta College of Paramedics
<b>Jen Williams</b> (Chair)	Saskatchewan College of Paramedics
<b>Joy Pritchett-Sheridan</b>	Manitoba Health, Emergency Medical Services Branch
<b>Corey Freedman &amp; Denise D'Souza</b>	Ontario Ministry of Health and Long-Term Care
<b>Johanne Chretien</b>	Ministère de la Santé et des Services sociaux du Québec
<b>Chris Hood</b>	Paramedic Association of New Brunswick
<b>Karl Kowalczyk</b>	College of Paramedics of Nova Scotia
<b>James Sullivan</b>	Prince Edward Island Emergency Medical Services Board
<b>Ken Driscoll</b>	Newfoundland and Labrador Provincial Medical Oversight Program
<b>Ryan Soucy</b>	Yukon Emergency Medical Services

The ISWG was established by COPR Council in July 2012 as a forum to discuss and advise Council on various paramedicine regulatory topics, share knowledge, experiences and best practices with a goal to inform the development of processes which support the effective regulation and efficient labour mobility of paramedics throughout Canada.

The ISWG held its first face to face meeting in June 2018. This meeting served as the starting point for several larger projects. This included work on the Labour Mobility Form, draft framework document for a jurisprudence examination, and dangerous activity tool improvements.

The ISWG met more often in this fiscal year resulting in increased information sharing, surveys and round table discussions that contributed to the work detailed above.



## ISWG Initiatives:

### Labour Mobility Form

Ontario led the review/revisions of the Labour Mobility Form with the intent to develop a single form for all jurisdictions to adopt. Along with the form will be a data dictionary for developing a set list of definitions to build a common language for all jurisdictions.

### Presentations

- Paramedics and Suicide Rates
- Nancy Kiefer, Senior Policy Advisor, Inter-Jurisdictional Relations Unit, Workforce Policy and Innovation Division led an information session on the Canadian Free Trade Agreement and Labour Mobility.
- Johanne Chrétien and Colette Lachaine presented on Quebec's experiences with the Combi-tube. They have having great success with it and included some of the initiatives they have found to boost success rates.

### Surveys

ISWG continued to complete environmental scan surveys, at the request of jurisdictions. Below lists surveys undertaken by ISWG in 2018 / 2019:

- Definition of currently certified
- Do not resuscitate
- Ketamine use by ACPs
- EMR evaluations
- Beards with masks/respirators
- Treat & release
- Jurisprudence
- Marijuana guidelines
- Member capacity/incapacity
- Palliative care programs
- Rounding for exams
- Mental health supports
- Continuing education/competence programs
- Re-registration requirements
- Qualification and certification
- Web links to provincial scope of practice
- Forms for investigations

Surveys continued to be an integral deliverable for ISWG and demonstrate the direct value in information sharing.

### Roundtable

At each ISWG meeting, a roundtable is conducted for jurisdictions to provide status updates and knowledge sharing. 2018 roundtable topics included: enhancing emergency services, equivalency on challenging COPR exams, critical care paramedic licenses, self-regulation updates, fitness to practice, policy on medication assist, experiences with naloxone, budget planning, self-regulators membership fees, regulation of employers as well as paramedics, and paramedic program standards.

## PARAMEDIC EQUIVALENCY ASSESSMENT SYSTEM (PEAS)

### Members

<b>Mathew Coleman</b>	British Columbia Emergency Medical Assistants Licensing Board
<b>Tim Ford</b>	Alberta College of Paramedics
<b>Jacqueline Messer-Lepage</b>	Saskatchewan College of Paramedics
<b>Trish Bergal</b>	College of Paramedics of Manitoba
<b>Corey Freedman</b>	Ontario Ministry of Health and Long-Term Care
<b>Johanne Chretien</b>	Ministère de la Santé et des Services sociaux du Québec
<b>Chris Hood</b>	Paramedic Association of New Brunswick
<b>Karl Kowalczyk</b>	College of Paramedics of Nova Scotia
<b>James Sullivan</b>	Prince Edward Island Emergency Medical Services Board
<b>Ken Driscoll</b>	Newfoundland and Labrador Provincial Medical Oversight Program
<b>Ryan Soucy</b>	Yukon Emergency Medical Services
<b>Stacy Ridgely</b>	Government of the Northwest Territories

In 2017, COPR applied for funding to Employment and Social Development Canada to develop a national pan-Canadian bilingual assessment system to streamline the application assessment process for credential recognition as a paramedic profession in Canada, and to create an online single point of entry and pre-arrival tools to allow foreign trained practitioners to obtain information related to the assessment and recognition process to prepare for entry into the Canadian labor market.

The purpose of this initiative is to develop a national pan-Canadian bilingual assessment process and to create an online single point of entry specific to foreign trained workers and Canadian Armed Force (CAF) Medical Technician applicants. The Executive Director worked closely with COPR Council and an advisory committee, the Paramedic Equivalency Assessment System Advisory Committee (PEASAC) on the project.

PEASAC is composed of twelve members with representation from all paramedic regulated jurisdictions as well as the North West Territories and the Yukon.



## EXAMINATION COMMITTEE

### EXAMINATION COMMITTEE

#### Members

<b>Kimber-Lea Fiege</b>	British Columbia Emergency Medical Assistants Licensing Board
<b>Jacqueline Messer-Lepage (Chair)</b>	Saskatchewan College of Paramedics
<b>Susan Dyck &amp; Joy Pritchett-Sheridan</b>	Manitoba Health, Emergency Medical Services Branch
<b>Mike Eby</b>	Ontario Ministry of Health and Long-Term Care
<b>Johanne Chretien</b>	Ministère de la Santé et des Services sociaux du Québec
<b>Karl Kowalczyk</b>	College of Paramedics of Nova Scotia
<b>James Sullivan</b>	Prince Edward Island Emergency Medical Services Board
<b>Ken Driscoll</b>	Newfoundland and Labrador Provincial Medical Oversight Program

The Entry to Practice Examination for Primary Care Paramedics (PCP) and Advanced Care Paramedics (ACP) continues to be delivered by COPR's contracted firm Yardstick Assessment Strategies with oversight, collaboration and support from the COPR Examination Management Team and the Examination Committee.

Six provinces are currently using the COPR Entry to Practice examination: British Columbia, Saskatchewan, Manitoba, Nova Scotia, Prince Edward Island and Newfoundland and Labrador.

In 2019 COPR held its first examination administration in Qatar, with candidates who graduated from the College of the North Atlantic.



The Examination Committee meets following every examination sitting in order to:

- Identify substantive needs/requirements related to COPR examinations for consideration by COPR Council; for example, the number of administrations of examinations.
- Recommend examination policies to COPR Council for approval.
- Develop and recommend to COPR Council the Terms of Reference, composition and terms of office of the COPR Examination Working Group (EWG) and other examination -related committees/groups.
- Monitor and evaluate COPR examination development and administration processes, including examination security.
- Address and make recommendations on issues and problems related to examination and preparatory test policies and procedures.
- Review complaints and resolve disputes regarding candidates writing COPR examinations.
- Review and recommend exam blueprints and competencies and report on such to COPR Council.
- Recommend examination contractors and monitor performance of all examination contractors on behalf of COPR.
- Establish annual examination budgets for approval by COPR Council.
- Make recommendations for quality assurance oversight for COPR examinations.
- Make recommendations for long-term decision making related to future competency and blueprint cycles of COPR examinations.

## EXAMINATION WORKING GROUP

### Members

**Mat Coleman, Aileen Boyd and Tyrone Trotter** – British Columbia

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**Kim Laing, Ian McEwan, Cliff LeMoal and Bruce Young** – Alberta

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**Connie-Jo Wilson, Kathy Christmann, Carla Roy and Jan Hiebert** – Saskatchewan

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**Evelyn Green, Nathan Buhler, Paul Nairns, Stephen Brglez and Leigh Saunders** – Manitoba

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**Neil Hebb, Lori Smith, Eric Levesque and Lynne Urszenyi** – Ontario

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**Nathalie Robin** – Quebec

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**Daniel Gee, Derek LeBlanc, Janel Swain, John Mosher and Donald Maclellan** – Nova Scotia

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**Colin Pennell** – Newfoundland & Labrador

EWG meets twice a year to develop examination questions based on the examination blue print formed from the 2011 National Occupational Competency Profile. As part of the development process, each question progresses through a series of quality control stages, including the initial writing, review and refinement, appraisal from the EWG to ensure pan-Canadian review and professional editing to ensure clarity, consistency and appropriate terminology.

In addition, the EWG reviews the examination blueprint and standard score.

In 2018/2019 enhancements were made to COPR's Preparatory Test to provide test takers with more information to better prepare them for the Entry to Practice Examination. Now when a test taker submits their Preparatory Test for marking, they not only receive a pass/fail, they will receive a rationale for the correct answer, the NOCP the questions is written based upon and at least two references from popular paramedic textbooks. There are two ACP and three PCP, sixty (60) question, Preparatory Tests for purchase.

### Awards of Excellence

The Award of Excellence is presented to candidates who received the highest score on the respective ACP and PCP Entry to Practice Examination. In 2018, 929 candidates undertook the COPR Entry to Practice Examination (793 PCP and 136 ACP).

COPR would like to congratulate Jenelle Paluk from Manitoba as the recipient of the 2018 ACP Award. She attended the Winnipeg Fire Paramedic Training Academy in Winnipeg.

The recipient of the 2018 PCP Award from Newfoundland and Labrador has asked that their name not be published. This individual graduated from the College of North Atlantic in Newfoundland and Labrador.

# STATISTICS

## The Examination Success Rates

	2014 / 2015		2015 / 2016		2016 / 2017		2017 / 2018		2018 / 2019	
	Number of candidates	Pass Rate %								
Primary Care Paramedic	372	80.6	378	68.7	612	66	775	76.1	793	72
Advance Care Paramedic	95	73.7	110	65.5	116	77.6	148	75.7	136	76.5

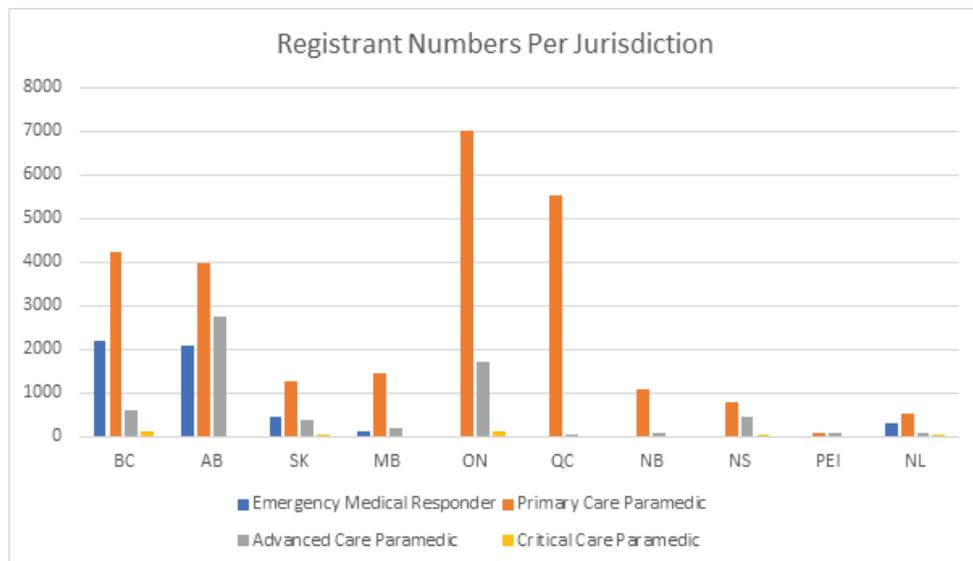
Examination statistics based on COPR's fiscal year

## Registrant Numbers Per Jurisdiction for 2019 Quarter 1 (January – March 2019)\*1

	Emergency Medical Responder	Primary Care Paramedic	Advanced Care Paramedic	Critical Care Paramedic	Total
BC	2206	4230	581	96	7113
AB	2066	3988	2747	0	8801
SK	462	1250	357	32	2101
MB	116	1449	188	N/A	1753
ON	N/A	7033	1723	98	8854
QC	N/A	5534	36	0	5570
NB*2	0	1083	65	0	1148
NS	N/A	799	458	24	1281
PEI	N/A	87	73	N/A	160
NL	302	526	73	1	902
<b>Total</b>	<b>5152</b>	<b>25979</b>	<b>6301</b>	<b>251</b>	<b>37683</b>

\*1 This information is for active licensed/registered/certified members

\*2 The Paramedic Association of New Brunswick is not a constituent member of COPR



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## INDEPENDENT AUDITORS' REPORT

To the Members of Canadian Organization of Paramedic Regulators

We have audited the accompanying financial statements of Canadian Organization of Paramedic Regulators, which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in net assets and cash flow 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 Canadian Organization of Paramedic Regulators as at March 31, 2019, 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 of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the organization 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

Management is responsible for the preparation and fair presentation of the 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 entity'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 entity or to cease operations, or has no realistic alternative but to do so.

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



### Auditors' 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 auditors' 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.

- 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 entity'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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the entity 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.

Parksville, Canada  
May 29, 2019

**CHARTERED PROFESSIONAL ACCOUNTANTS**

**STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31, 2019**

**ASSETS**

<b>CURRENT</b>	<b>2019</b>	<b>2018</b>
Cash	\$ 380,555	\$ 209,955
Contingency fund deposits	145,679	108,134
Accounts receivable	15,550	1,150
Prepaid expenses	11,890	6,943
	\$ 553,674	\$ 326,182

**LIABILITIES**

<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 39,621	\$ 25,677
GST payable	3,387	17,781
Wages payable	1,855	-
Deferred contributions (note 3)	96,312	-
	141,175	43,458

**NET ASSETS**

Unrestricted (note 4)	266,820	174,590
Exam program contingency fund (note 5)	145,679	108,134
	412,499	282,724
	\$ 553,674	\$ 326,182

Commitments (note 6)

**APPROVED ON BEHALF OF THE BOARD:**



\_\_\_\_\_  
Karl Kowalczyk



\_\_\_\_\_  
Jacquie Messer-Lepage

**STATEMENT OF OPERATIONS YEAR  
ENDED MARCH 31, 2019**

<b>REVENUE</b>	<b>2019</b>	<b>2018</b>
Exam fees	\$ 616,725	\$ 645,475
Membership fees	83,779	59,299
Employment and Social Development Canada	66,874	
	767,378	704,774
<b>EXPENSES</b>		
Accounting and legal	9,165	9,845
Administrative fees	52,599	53,111
Advertising and promotion	571	-
Annual general meeting	9,786	5,291
Bank charges	23,692	24,586
Conferencing services	1,488	897
Exam services	376,834	402,707
Insurance	1,190	1,190
ISWG	6,837	-
Membership dues	475	1,487
Office	19,511	1,837
Telephone	666	-
Translation services	1,116	1,553
Travel	87,576	97,301
Utilities	193	-
Wages	45,424	-
Website	480	969
	637,603	600,774
<b>EXCESS OF REVENUE</b>	\$ 129,775	\$ 104,000

**STATEMENT OF CHANGES IN NET ASSETS  
YEAR ENDED MARCH 31, 2019**

	<b>Unrestricted</b>	<b>Exam program contingency fund</b>	<b>2019</b>	<b>2018</b>
<b>BALANCE AT BEGINNING OF YEAR</b>	\$ 174,590	\$ 108,134	\$ 282,724	\$ 178,724
Excess of revenue	129,775	-	129,775	104,000
Transfers (note 5)	37,545	37,545	-	-
<b>BALANCE AT END OF YEAR</b>	\$ 266,820	\$ 145,679	\$ 412,499	\$ 282,724

**STATEMENT OF CASH FLOWS**  
**YEAR ENDED MARCH 31, 2019**

<b>OPERATING ACTIVITIES</b>	<b>2019</b>	<b>2018</b>
Excess of revenue	\$ 129,775	\$ 104,000
Changes in non-cash working capital		
Decrease (increase) in:		
Accounts receivable	(14,400)	(1,150)
Prepaid expenses Increase (decrease) in:	(4,947)	5,111
Accounts payable and accrued liabilities GST payable	13,944	(32,462)
Wages payable	1,855	-
Deferred contributions	96,312	-
	78,370	(28,958)
<b>INCREASE IN CASH</b>	208,145	75,042
<b>CASH AT BEGINNING OF YEAR</b>	318,089	243,047
<b>CASH AT END OF YEAR</b>	\$ 526,234	\$ 318,089
<b>CASH CONSISTS OF:</b>		
Cash	\$ 380,555	\$ 209,955
Contingency fund deposits	145,679	108,134
	\$ 526,234	\$ 318,089

## NOTES TO FINANCIAL STATEMENTS YEAR ENDED MARCH 31, 2019

The Canadian Organization of Paramedic Regulators (COPR) is incorporated under the Canada Not-For-Profit Corporations Act and administers its entry-to-practice examination for six of the paramedic regulators in Canada.

The Organization is not required to pay income taxes provided it is a non-profit organization and meets certain requirements under the Income Tax Act. In the opinion of management, the Organization meets the requirements of a non-profit organization.

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPFO) and include the following significant accounting policies:

**(a)** Basis of accounting

The Organization follows the deferral method of accounting for contributions.

**(b)** Cash

The Organization's policy is to disclose bank balances under cash.

**(c)** Revenue recognition

Externally restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenue from exam fees are recognized when services are provided.

Revenue from membership fees are recognized in the period earned.

**(d)** Allocation of expenses

The Organization records a number of its expenses by department: General Operations, Exam Program and Paramedic Equivalency Assessment System (PEAS) Project. Expenses are allocated to the departments based on management's estimate of the costs applicable to each.

**(e)** Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the amounts of assets and liabilities, disclosure of contingent assets and liabilities and the reported amounts of revenue and expenses during the current period. Significant items subject to such estimates and assumptions include valuation of accounts receivable, prepaid expenses, accrued liabilities, deferred contributions and allocation of expenses. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known.

**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2019**

**2. FINANCIAL INSTRUMENTS**

The Organization initially measures its financial assets and financial liabilities at fair value.

The Organization subsequently measures its financial assets and financial liabilities at amortized cost. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, contingency fund deposits and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and wages payable.

***Risks and concentrations***

The Organization is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The following analysis provides a measure of the Organization's risk exposure at March 31, 2019:

***Credit risk***

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization provides credit to its clients in the normal course of its operations. The Organization is subject to normal risk associated with accounts receivable.

***Liquidity risk***

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its accounts payable and accrued liabilities and wages payable.

**3. DEFERRED CONTRIBUTIONS**

<b>Paramedic Equivalency Assessment System (PEAS) Project</b>	<b>2019</b>	<b>2018</b>
Beginning balance	\$ -	\$ -
Contributions received	163,186	-
Amount recognized as revenue	(66,874)	-
	\$ 96,312	\$ -

During the year, the Organization entered into a funding agreement with Employment and Social Development Canada to assist in the development of a Pan-Canadian Paramedic Equivalency Assessment System. The agreement expires on March 31, 2020 and allows for a maximum contribution of \$474,402 towards eligible expenditures.

**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED MARCH 31, 2019**

**4. UNRESTRICTED NET ASSETS**

Unrestricted net assets represent the operating equity of the Organization.

**5. EXAM PROGRAM CONTINGENCY FUND**

Exam program contingency fund represents a general contingency reserve for the exam program. The Organization has implemented a policy to contribute to the fund on an annual basis, based on financial performance.

	<b>2019</b>	<b>2018</b>
Transfers to the contingency fund were as follows:		
	\$ -	\$
Exam program surplus (30%)	37,545	34,908
Recovery of GST input tax credits	-	50,344
	\$ 37,545	\$ 85,252

**6. COMMITMENTS**

The Organization has entered into a contractual agreement with Yardstick Software Inc. to administer examination testing on behalf of the Organization. The contract expires on March 31, 2019 and requires an annual fee \$124,379 plus applicable taxes.

In addition, the Organization is required to pay Yardstick Software Inc. a fee of \$144.60 per exam and an annual fee of \$2,500 for exam system hosting.

The Organization is in negotiations with Yardstick Software Inc. to extend the contract until March 31, 2021. As part of the extended agreement Yardstick Software Inc. has committed to contribute funds to cover costs and expenses for a marketing/rebranding campaign. The amount of the contribution is not yet determinable.

**SCHEDULE OF GENERAL OPERATIONS  
YEAR ENDED MARCH 31, 2019**

<b>REVENUE</b>	<b>2019</b>	<b>2018</b>
Membership fees	\$ 83,779	\$ 59,299
<b>EXPENSES</b>		
Accounting and legal	4,375	5,978
Administrative fees	52,599	53,111
Annual general meeting	9,786	5,291
Bank charges	3	-
Conferencing services	694	675
Insurance	1,190	1,190
ISWG	6,837	-
Membership dues	475	1,487
Office	1,187	1,606
Translation services	506	936
Travel	1,262	901
Website	240	484
	79,154	71,659
<b>EXCESS OF REVENUE (EXPENSES)</b>	<b>\$ 4,625</b>	<b>\$ (12,360)</b>

**SCHEDULE OF EXAM PROGRAM  
YEAR ENDED MARCH 31, 2019**

<b>REVENUE</b>	<b>2019</b>	<b>2018</b>
Exam fees	\$ 616,725	\$ 645,475
<b>EXPENSES</b>		
Accounting and legal	4,790	3,867
Advertising and promotion	57	-
Bank charges	23,365	24,586
Conferencing services	625	222
Exam services	376,834	402,707
Office	1,010	231
Translation services	610	617
Travel	84,044	96,400
Website	240	485
	491,575	529,115
<b>EXCESS OF REVENUE</b>	<b>\$ 125,150</b>	<b>\$ 116,360</b>

**SCHEDULE OF PARAMEDIC EQUIVALENCY ASSESSMENT  
SYSTEM (PEAS) PROJECT YEAR ENDED MARCH 31, 2019**

<b>REVENUE</b>	<b>2019</b>	<b>2018</b>
Employment and Social Development Canada	\$ 66,874	\$ -
<hr/>		
<b>EXPENSES</b>		
Advertising and promotion	514	3,867
Bank charges	324	-
Conferencing services	169	-
Office	17,314	-
Telephone	666	-
Travel	2,270	-
Utilities	193	-
Wages	45,424	-
		-
	66,874	-
<b>EXCESS OF REVENUE</b>	\$ -	\$ -

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