

ANNUAL  
**REPORT**  
2019 / 2020





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## ABOUT US

The Canadian Organization of Paramedic Regulators (COPR), founded in 2009, is comprised of self-regulating colleges and government regulators of the paramedic profession in Canada.

The purpose of COPR is to facilitate collective and collaborative action in current and future interests of pan-Canadian paramedic regulation and to support the development of a common understanding of provincial and federal obligations that may impact regulator functions.

COPR administers the paramedic entry to practice examination for six regulatory jurisdictions in Canada and serves as the single point of entry and body responsible for the preliminary assessment of credentials for internationally educated paramedics.

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## 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.

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## 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.
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## 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, 2019 – March 31, 2020 fiscal year.***

## CHAIR & EXECUTIVE DIRECTOR MESSAGE



**Karl Kowalczyk**  
COPR Chair



**Chelsea Wilker**  
Executive Director

It is our pleasure to present the TENTH annual report for the 2019 - 2020 fiscal year on behalf of COPR.

It has been another productive year as we not only focused on completing many of the initiatives identified in the 2017 – 2019 Strategic Plan but prepared for the future as we reconvened in Quebec City to identify new initiatives for the next three years!

Before we begin to highlight some of our activities, we want to recognize the dedication and support of all the individuals who form our Council, Examination Committee, Examination Working Group, Information Sharing Working Group and Paramedic Equivalency Assessment System Advisory Group, as well as the organization's staff. Like any non-profit organization, we could not function without all of you!

As the year began COPR Constituent Members moved to adopt an approach that would see consistency in the information we share regarding labour mobility applicants. The result was the implementation of a standardized certification of licensure form that is used by a registered/licensed/certified paramedic when they are seeking licensure in another jurisdiction. The project was spearheaded by Ontario's representation on the Information Sharing Working Group and we would be remiss if we did not thank them for their efforts.

COPR was invited to participate in the Standards and Taxonomies for a Canadian Paramedic Information System (CPIS) project. This project was designed to identify core concepts, models and taxonomies defining and describing paramedic practice in Canada with the intent of developing a standard for a national Canadian Paramedic Information System. COPR was pleased to become a member of the core team associated with this two-year project to develop a conceptual framework and evidence-informed National Standards that will help shape a future Canadian Paramedic Information System.

With a view on the accreditation of paramedic educational programs, COPR continued to pursue the initiative it began in 2018 to become a member in the Health Standards Organization's (HSO) EQual Canada program. The EEqual Canada program provides accreditation services for health education programs through their affiliate organization, Accreditation Canada. The accreditation of paramedic programming is of significant interest to paramedic regulators across Canada and COPR's Constituent Members felt strongly that regulators should be represented as a National Program Client. The result was that COPR became a National Program Client with EEqual Canada in 2019.

Taking advantage of several constituent members attending the Canadian Network of Agencies for Regulation Conference in Quebec City, in November 2019, COPR scheduled a

Strategic planning session immediately following the conference. Led by Jacqueline Messer-Lepage, from the Saskatchewan College of Paramedics, Council reviewed the organization's mission, vision and values statements and identified several key strategic priorities. The outcome of the session was a three-year strategic plan that reaffirmed COPR's mission, vision and values statements, as well as several key priorities. The priorities include initiatives around the development of regulatory standards, marketing/communications, continued work on governance and risk management, data analytics, reviewing/enhancing financial controls, exploring funding opportunities, defining requirements specific to organizational culture and continuity, as well as increasing jurisdictional adoption of the COPR examination.

On December 1, 2019 we launched our new bilingual website which hosts our pan-Canadian assessment process for internationally educated primary and advanced care paramedics. Through collaboration, COPR now provides the preliminary assessment of credentials for internationally educated paramedics seeking licensure with a Canadian jurisdiction on behalf of all paramedic regulators in Canada. The launch of our website and the Paramedic Equivalency Assessment System (PEAS) is the culmination of work that was completed over the past two years. Within the first few months COPR received over a hundred initial applications with most of the applicants being educated in the United Kingdom, the United States, Australia and South Africa. It is interesting to note that while we received over one hundred applications, to this date, only seven individuals have completed the initial assessment process.

Governance was another topic COPR tackled this year. With Chelsea in the role of Executive Director and effectively managing the day to day operations of the organization, COPR Council members took the opportunity to revisit COPR's governance structure. Erica Richler and Rebecca Durcan from SML Law assisted COPR in selecting a policy governance model. They also developed a governance handbook that detailed COPR's mandate, role of COPR Council, Council members' fiduciary duties, conflict of interest relating to member organizations, role of the executive director, role of committees, governance model and reporting structure. COPR will continue to fine tune its' governance model policies in 2020.

COPR, its' Examination Committee and Examination Working Group continued their efforts to deliver top-quality entry to practice examinations for Primary Care and Advanced Care Paramedic program graduates in six of the ten regulated jurisdictions in Canada. We wanted to take a moment to recognize the numerous volunteers who dedicated their time to ensure the COPR examination maintains a high standard, as well as the candidates who received the highest exam marks over the course of the past year. So, thank you to the exam development volunteers and congratulations to Primary Care Paramedic (PCP) graduate Nicolas Andres Manders, from Quathiaski Cove and Martin Chandler-Baum, from Yarmouth. Nicolas graduated from the Justice Institute of British Columbia and had the highest mark on the PCP entry to practice exam, while Martin Chandler-Baum graduated from Medavie Health Ed in Dartmouth, Nova Scotia and had the highest mark on the ACP entry to practice exam.

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, Chris, Johanne, James and Ken, as well as the Manitoba College's Executive Director, Trish, who had observer status with COPR for the past year but is keenly looking forward to approval of profession specific regulations in Manitoba later in 2020 where the College of Paramedics of Manitoba will assume responsibility of the provincial paramedic regulator. Everyone's willingness to share their knowledge and expertise, as well as their commitment to COPR was sincerely appreciated by us. Finally, a sincere appreciation must be expressed to Dale and Tammy who provided exceptional contract services, supporting COPR's administrative and exam processes.

It has been a pleasure supporting COPR's initiatives in 2019/2020 and we look forward to a new year ahead with the roll out of the new Strategic Plan!

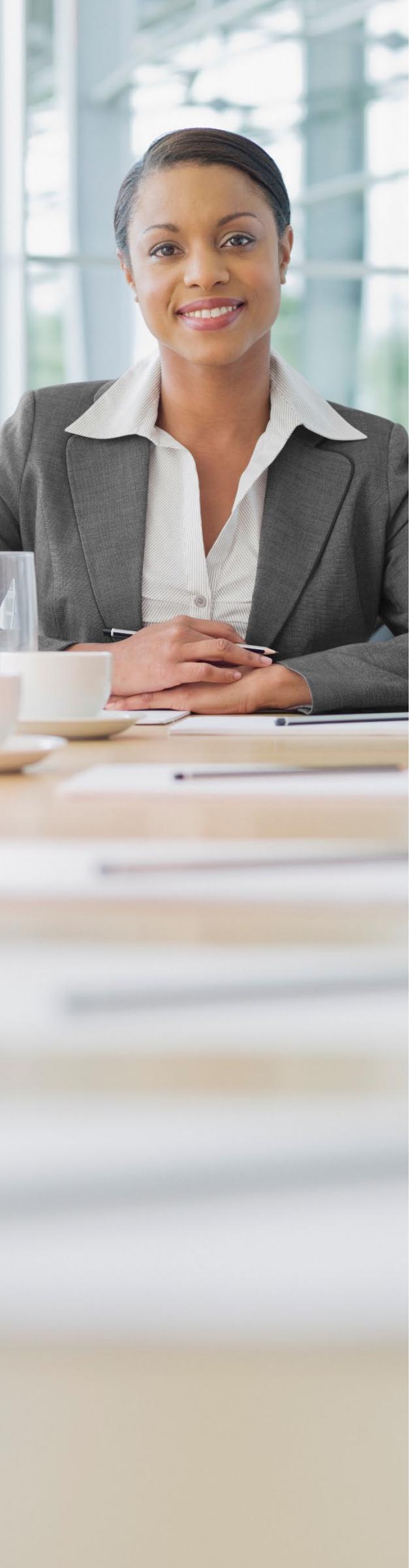
Respectfully submitted,

**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  
 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>Chris Georgakopoulos</b>     | Ontario Ministry of Health                                     |
| <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>Tammy Leach</b>     |
| Administrative Services  | <b>Dale Broemeling</b> |



## COMMITTEE REPORTS

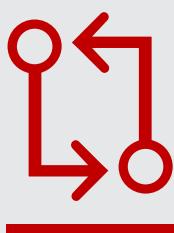
### INFORMATION SHARING WORKING GROUP (ISWG)

#### 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>Chris Georgakopoulos &amp; Denise D'Souza</b> | Ontario Ministry of Health                                     |
| <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 Information Sharing Working Group (ISWG) was established as a forum to discuss and advise COPR 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.

2019 was another busy year for the ISWG starting with a presentation by Dr. Jonathan Benger, the National Clinical Director for Urgent Care, NHS England on his study The Effect of a Strategy of a Supraglottic Airway Device vs Tracheal Intubation During Out-of-Hospital Cardiac Arrest on Functional Outcome: The AIRWAYS-2 Randomized Clinical Trial. The ISWG considered itself fortunate to have Dr. Benger speak to the group on the work he and his team have done.

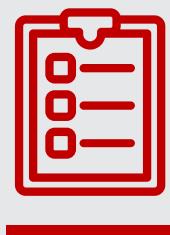


## ISWG continued....

The Verification of Registration form was developed this year to better streamline how regulators communicate information on labour mobility applicants. This included a data dictionary for developing a set list of definitions to build a common language for all jurisdictions.



The ISWG also developed a jurisprudence exam framework. The purpose of a jurisprudence exam is to assess an applicant's knowledge and ability to apply respective legislation, regulations, by-laws, and practice standards that guide paramedic practice in the applicant's province. During the work completed on the PEAS project, it was determined that the practice of testing jurisprudence varied widely across jurisdictions. Currently, five provinces each use their own jurisprudence exam for paramedic licensure while four other provinces each utilize their own declaration of understanding forms where applicants are required to sign that they understand the legislative framework and protocols for their scope of practice.



The draft framework document contains recommended elements for a more standardized jurisprudence exam process across jurisdictions.

ISWG was also asked to assist in developing a draft definition of currency in practice. ISWG reviewed the various definitions in use across jurisdictions, and after lengthy discussion, developed a proposed definition for the PEAS Advisory Committee. This definition will be used to again improve processes across Canada and to develop consistent approaches in reviewing applicants.

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

- Entry to Practice Requirements
- Investigation Protocols
- Interprovincial Transfers
- Continuing Medical Education Credits
- Ontario Non-Base Hospital Certified Applicant Process
- EMR Licensing
- Liability Insurance
- Re-Registration

Surveys continued to be an integral deliverable for ISWG to demonstrate the direct value in information sharing. It was noted there would be merit for ISWG to develop a comprehensive list of all previously completed surveys for posting on the new COPR website. The work has begun on this project with all completed surveys moved to a central location.

## PARAMEDIC EQUIVALENCY ASSESSMENT SYSTEM ADVISORY COMMITTEE (PEAS)

### **Members**

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|                                 |   |
|---------------------------------|---|
| <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>Chris Georgakopoulos</b>     | Ontario Ministry of Health                                    |
| <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 Oversight program        |
| <b>Ryan Soucy</b>               | Yukon Emergency Medical Services                              |
| <b>Stacy Ridgely</b>            | Government of the Northwest Territories                       |

COPR received funding from Employment and Social Development Canada to develop a pan-Canadian, bilingual assessment system, to streamline the credential recognition process for international applicant's seeking paramedic registration/licensure/certification in Canada.

In 2018 and 2019 PEASAC guided the overall direction of the paramedic equivalency assessment project with input and expertise from subject matter experts and key stakeholders of the profession.

On December 1, 2019 PEAS was launched, requiring all international applicants seeking paramedic registration/licensure/certification in Canada to apply for an assessment of credentials using COPR as a single point of entry. COPR's assessment process assists provincial paramedic regulators in determining if international applicants meet Canadian entry to practice requirements at both the PCP and ACP level.

COPR's assessment process consists of three steps. Upon completion of these steps, a summary of assessment findings is provided to the respective provincial paramedic regulator for consideration.

## PEAS continued....

### PEAS Process:

#### Step 1 Initial Application

The online initial application form is used for providing demographic information and to create a COPR “account”.

#### Step 2 Competency Self-Assessment Tool

A scoring scale is included as a pre-assessment tool to assist international applicants in determining their readiness for registration/licensure/certification in Canada at the Primary Care or Advanced Care Paramedic level. The tool is based on the 2011 National Occupational Competency Profile (NOCP) for paramedics working in Canada.

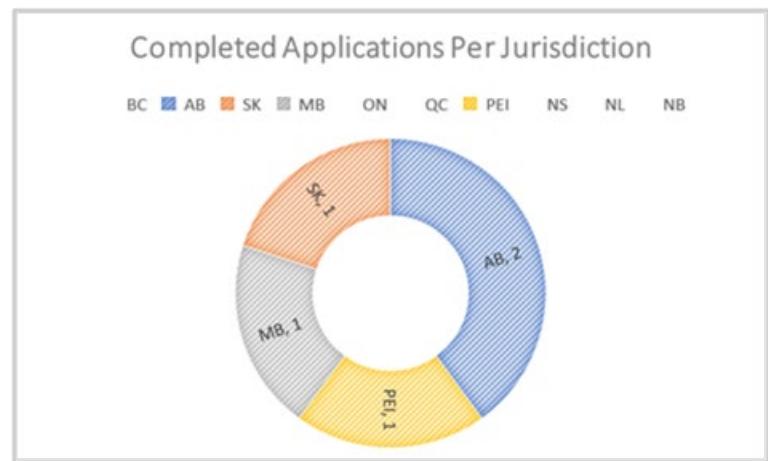
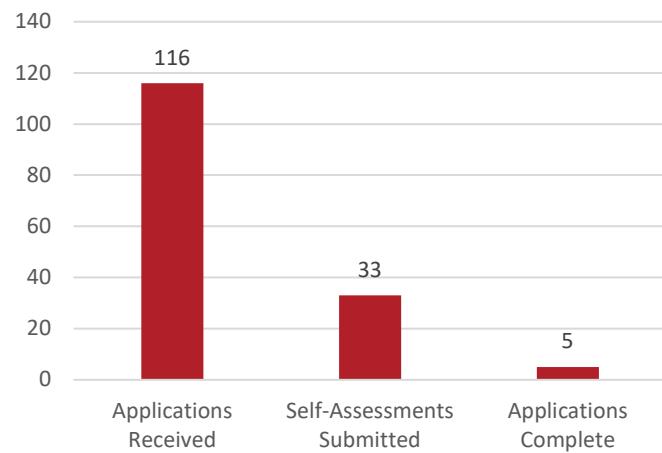
#### Step 3 Eligibility Assessment

Applicants are required to submit the following documentation/information:

- Proof of Language Proficiency
- Credential Authentication Report (World Education Services or International Credential Assessment Services of Canada)
- Course Outlines or Curriculums
- Verification of Currency in Practice
- Verification of Education
- Verification of Employment (if applicable)
- Letter of Regulatory Standing (if applicable)
- Curriculum vitae (CV)

## Statistical Information December 1, 2019 – March 31, 2020

### Application Information





# EXAMINATION COMMITTEE

## EXAMINATION COMMITTEE

### Members

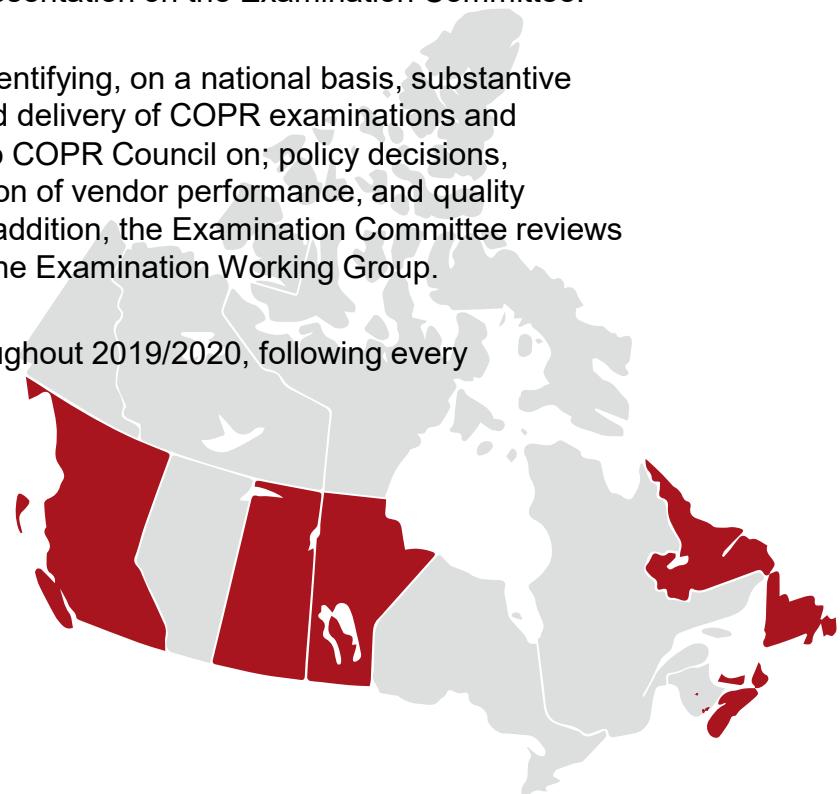
|   |  |
|---|--|
| <b>Kimber-Lea Fiege</b>                 | British Columbia Emergency Medical Assistants Licensing Board  |
| <b>Jacqueline Messer-Lepage</b> (Chair) | Saskatchewan College of Paramedics                             |
| <b>Joy Pritchett-Sheridan</b>           | Manitoba Health, Emergency Medical Services Branch             |
| <b>Mike Eby</b>                         | Ontario Ministry of Health                                     |
| <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 PCP and 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 currently use the COPR Entry to Practice examination: British Columbia, Saskatchewan, Manitoba, Nova Scotia, Prince Edward Island and Newfoundland and Labrador and all constituent members have representation on the Examination Committee.

The Examination Committee is responsible for identifying, on a national basis, substantive needs related to development, administration and delivery of COPR examinations and preparatory tests for making recommendations to COPR Council on; policy decisions, selection of the examination vendor and evaluation of vendor performance, and quality assurance oversight for COPR examinations. In addition, the Examination Committee reviews candidate complaints and oversees the work of the Examination Working Group.

The Examination Committee met four times throughout 2019/2020, following every examination sitting.





## EXAMINATION WORKING GROUP

### Members

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**Mathew Coleman, Aileen Boyd, Tyrone Trotter and Ryan Ackerman – British Columbia**

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**Ian McEwan and Cliff LeMoal – Alberta**

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

---

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

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

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**Nathalie Robin – Quebec**

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

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**Colin Pennell and Ron Francis – Newfoundland & Labrador**

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**Priscilla Curran, Ryan O'Meara, Chelsea McLean and Holly Noel – Prince Edward Island**

The Examination Working Group (EWG) met three times in the 2019/2020 fiscal year. EWG representatives, with leadership from Dr. Scott Cassidy (Ph.D.) and Dr. Chris Beauchamp (Ph.D.), both from Yardstick Assessment Strategies (YAS), met to develop examination questions and review and edit previously authored questions. In February 2020 Dr. Scott Cassidy and Dr. Gulam Khan led the EWG in a standard setting session to establish a new baseline for both the ACP and PCP examinations using the modified Angoff method.

### 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 2019, 863 candidates undertook the COPR Entry to Practice Examination (734 PCP and 129 ACP).

COPR would like to congratulate Martin Chandler-Baum as the recipient of the 2019 ACP Award. Martin graduated from Medavie Health Ed in Dartmouth Nova Scotia. We also congratulate Nicolas Manders as the recipient of the 2019 PCP Award. Nicholas graduated from the Justice Institute of British Columbia.



Front Row: Connie-Jo Wilson, Janel Swain, Evelyn Green, Ian McEwan, Carla Roy, Derek LeBlanc, Tammy Leach, Nathan Buhler, Matt Coleman, Jan Hiebert, Dr. Scott Cassidy.

Back Row: Gulam Khan, Kathy Christmann, Aileen Boyd, Tyrone Trotter, Colin Pennell, Ryan Ackerman, Ron Francis, Neil Hebb, Daniel Gee, Cliff LeMoal, John Mosher.

# STATISTICS

## Examination Success Rates

### Canadian-Educated Candidates

| Practice Level          | Number of candidates | Successful | Failed | Pass Rate (%) |
|-------------------------|----------------------|------------|--------|---------------|
| Primary Care Paramedic  | 731                  | 559        | 172    | 76.5%         |
| Advanced Care Paramedic | 121                  | 90         | 31     | 74.4%         |

### Internationally-Educated Candidates

| Practice Level          | Number of candidates | Successful | Failed | Pass Rate (%) |
|-------------------------|----------------------|------------|--------|---------------|
| Primary Care Paramedic  | 3                    | 2          | 1      | 66.7%         |
| Advanced Care Paramedic | 8                    | 0          | 8      | 0.0%          |

## Registrant Numbers per Jurisdiction

|       | Emergency Medical Responder | Primary Care Paramedic | Advanced Care Paramedic | Critical Care Paramedic | Total |
|-------|-----------------------------|------------------------|-------------------------|-------------------------|-------|
| BC    | 2260                        | 4302                   | 604                     | 109                     | 7275  |
| AB    | 1690                        | 4021                   | 2835                    | 0                       | 8546  |
| SK    | 426                         | 1381                   | 371                     | 32                      | 2210  |
| MB    | 537                         | 1864                   | 328                     | 0                       | 2729  |
| ON    | 0                           | 7077                   | 1810                    | 115                     | 9002  |
| QC    | 0                           | 5687                   | 46                      | 0                       | 5733  |
| NS    | 0                           | 876                    | 478                     | 24                      | 1378  |
| PEI   | 0                           | 105                    | 88                      | 0                       | 193   |
| NL    | 356                         | 569                    | 80                      | 1                       | 1006  |
| TOTAL | 5269                        | 25882                  | 6640                    | 281                     | 38072 |

This information is for active, licensed/registered/certified members

Please note that this information does not include New Brunswick



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# INDEPENDENT AUDITORS' REPORT

## To the Members of Canadian Organization of Paramedic Regulators

### *Opinion*

We have audited the financial statements of Canadian Organization of Paramedic Regulators, which comprise the statement of financial position as at March 31, 2020, 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 organization as at March 31, 2020, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the 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.



### *Emphasis of Matter*

We draw attention to Note 6 to the financial statements, concerning the worldwide spread of a novel coronavirus known as COVID-19 subsequent to year-end and its effect on the global economy. Our opinion is not modified in respect of this matter.

### *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 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.



Those charged with governance are responsible for overseeing the organization'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. 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 organization'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 organization'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 organization 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.

Regina, Canada

Chartered Professional Accountants

STATEMENT OF OPERATIONS  
AS AT MARCH 31, 2020

| <u>For the year ended March 31,</u>         | <u>2020</u>       | <u>2019</u>       |
|---|-------------------|-------------------|
| <b>Revenues</b>                             |                   |                   |
| Exam fees                                   | \$ 565,350        | \$ 584,700        |
| Membership fees                             | 103,112           | 83,779            |
| PEAS Project                                | 285,441           | 66,874            |
| Preparation Test                            | 25,725            | 32,025            |
| Credentials Assessments                     | 3,959             | -                 |
|   | <b>983,587</b>    | <b>767,378</b>    |
| <b>Expenditures</b>                         |                   |                   |
| Communication                               | 83                | 1,596             |
| Contracted Services                         | 86,910            | 286,651           |
| Council Committee Meetings                  | 9,115             | 19,566            |
| Exam Maintenance Committee Meetings         | 114,585           | 82,363            |
| Exam Operations                             | 304,744           | 134,449           |
| Office                                      | 971               | 5,364             |
| Operational                                 | 15,523            | 34,045            |
| PEAS Project                                | 306,881           | 45,424            |
| Professional Affiliation                    | 1,248             | 15,708            |
| Staff Professional Development              | 1,450             | -                 |
| Travel                                      | -                 | 12,437            |
|   | <b>841,510</b>    | <b>637,603</b>    |
| <b>Excess of revenues over expenditures</b> | <b>\$ 142,077</b> | <b>\$ 129,775</b> |

STATEMENT OF CHANGES IN NET ASSETS  
AS AT MARCH 31, 2020

|                               | <b>Balance,<br/>beginning of<br/>year</b> | <b>Excess of<br/>revenues<br/>over<br/>expenditures</b> | <b>2020<br/>Balance, end<br/>of year</b> |
|-------------------------------|---|---|--|
| Unrestricted                  | \$ 266,820                                | \$ 142,077  | \$ 408,897                               |
| Exam program contingency fund | 145,679                                   | -   | <b>145,679</b>                           |
|                               | <b>\$ 412,499</b>                         | <b>\$ 142,077</b>                                       | <b>\$ 554,576</b>                        |

|                               | <b>Balance,<br/>beginning of<br/>year</b> | <b>Transfers</b> | <b>Excess of<br/>revenues over<br/>expenditures</b> | <b>2019<br/>Balance, end<br/>of year</b> |
|-------------------------------|---|------------------|---|--|
| Unrestricted                  | \$ 174,590                                | \$ (37,545)      | \$ 129,775  | \$ 266,820                               |
| Exam program contingency fund | 108,134                                   | 37,545           | -   | 145,679                                  |
|                               | <b>\$ 282,724</b>                         | <b>-</b>         | <b>\$ 129,775</b>                                   | <b>\$ 412,499</b>                        |

STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31, 2020

| March 31,                                | 2020              | 2019              |
|--|-------------------|-------------------|
| <b>Assets</b>                            |                   |                   |
| <b>Current</b>                           |                   |                   |
| Cash                                     | \$ 468,497        | \$ 380,555        |
| Contingency fund deposits                | 145,679           | 145,679           |
| Accounts receivable                      | 15,979            | 15,550            |
| Prepaid expenses                         | 36,778            | 11,890            |
|  | <b>\$ 666,933</b> | <b>\$ 553,674</b> |
| <b>Liabilities</b>                       |                   |                   |
| <b>Current</b>                           |                   |                   |
| Accounts payable and accrued liabilities | \$ 38,847         | \$ 39,621         |
| Wages payable                            | 2,423             | 1,855             |
| Deferred contributions (note 3)          | 71,087            | 96,312            |
| GST payable                              | -                 | 3,387             |
|  | <b>112,357</b>    | <b>141,175</b>    |
| <b>Fund balances</b>                     |                   |                   |
| Unrestricted (note 4)                    | 408,897           | 266,820           |
| Exam program contingency fund (note 5)   | 145,679           | 145,679           |
|  | <b>554,576</b>    | <b>412,499</b>    |
|  | <b>\$ 666,933</b> | <b>\$ 553,674</b> |

Approved on behalf of the Board:

Member

Jacqueline Messer-Lepage, COPR Treasurer

Member

Karl Kowalczyk, COPR Chair

STATEMENT OF CASH FLOWS  
AS AT MARCH 31, 2020

| <u>For the year ended March 31,</u>      | <u>2020</u>       | <u>2019</u>       |
|--|-------------------|-------------------|
| <b>Cash provided by (used for)</b>       |                   |                   |
| <b>Operating activities</b>              |                   |                   |
| Excess of revenues over expenditures     | \$ 142,077        | \$ 129,775        |
| Change in non-cash working capital items |                   |                   |
| Accounts receivable                      | (429)             | (14,400)          |
| Prepaid expenses                         | (24,888)          | (4,947)           |
| Accounts payable and accrued liabilities | (774)             | 13,944            |
| Wages payable                            | 568               | 1,855             |
| Deferred contributions                   | (25,225)          | 96,312            |
| GST                                      | (3,387)           | (14,394)          |
| <b>Increase in cash</b>                  | <b>87,942</b>     | <b>208,145</b>    |
| <b>Cash, beginning of year</b>           | <b>526,234</b>    | <b>318,089</b>    |
| <b>Cash, end of year</b>                 | <b>\$ 614,176</b> | <b>\$ 526,234</b> |

NOTES TO THE FINANCIAL STATEMENTS  
AS AT MARCH 31, 2020

**1. Basis of preparation**

These financial statements are prepared for internal reporting and income tax reporting purposes only. As these financial statements have not been prepared for general purposes, readers may require further information.

**2. Significant accounting policies**

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

**(a) Cash equivalents**

Cash and cash equivalents consist of cash on hand and bank deposits.

**(b) Revenue recognition**

The organization follows the deferral method of accounting for contributions. 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. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Investment income includes dividends and interest income recorded on the accrual basis, as well as realized investment gains and losses and unrealized gains and losses on financial instruments subsequently measured at fair value. Investment income is included in the statement of operations, deferred or reported directly in net assets depending on the nature of any external restrictions imposed on the investment income.

Revenue from the sale of services is recognized upon provision of the services to the purchaser.

**(c) Use of estimates**

The preparation of the financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include valuation of accounts receivable, prepaid expenses, accrued liabilities, deferred contributions and allocation of expenses. Actual results could differ from those estimates.

**NOTES TO THE FINANCIAL STATEMENTS**  
AS AT MARCH 31, 2020

**3. Deferred contributions**

Paramedic Equivalency Assessment System (PEAS) Project

|                              | 2020      | 2019      |
|------------------------------|-----------|-----------|
| Beginning balance            | \$ 96,312 | \$ -      |
| Contributions received       | 260,216   | 163,186   |
| Amount recognized as revenue | (285,441) | (66,874)  |
|                              | <hr/>     | <hr/>     |
|                              | \$ 71,087 | \$ 96,312 |

**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 historically contributed to the fund on an annual basis, based on financial performance.

Transfers to the contingency fund were as follows:

|                            | 2020 | 2019      |
|----------------------------|------|-----------|
| Exam program surplus (30%) | \$ - | \$ 37,545 |

**6. Subsequent events**

Subsequent to year end, there was a global outbreak of a novel coronavirus identified as "COVID-19". On March 11, 2020, the World Health Organization declared a global pandemic. In order to combat the spread of COVID-19 governments worldwide have enacted emergency measures including travel bans, legally enforced or self-imposed quarantine periods, social distancing and business and organization closures. These measures have caused material disruptions to businesses, governments and other organizations resulting in an economic slowdown and increased volatility in national and global equity and commodity markets.

Central banks and governments, including Canadian federal and provincial governments, have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of any interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the Organization and its operations in future periods.

NOTES TO THE FINANCIAL STATEMENTS  
AS AT MARCH 31, 2020



## 7. Financial instruments

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

### (a) Credit risk

The organization does have credit risk in accounts receivable of \$15,979 (2019 - \$15,550). Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. In the opinion of management, the credit risk exposure to the organization is low and is not material.

### (b) Liquidity risk

The organization does have a liquidity risk in the accounts payable and accrued liabilities of \$38,847 (2019 - \$39,621). Liquidity risk is the risk that the organization cannot repay its obligations when they become due to its creditors. The organization reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due. In the opinion of management, the liquidity risk exposure to the organization is low and is not material.

## 8. 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, 2021 and requires an annual fee of \$130,925.04.

Additionally, the Organization is required to pay Yardstick Software Inc. a fee of \$145 per exam and an annual fee of \$3,000 for exam system hosting.

