



ANNUAL REPORT **21|22**

CONTENTS

- 2 About Us
- 3 Vision
- 4 Mission
- 5 Values
- 6 Message from the Chair and Executive Director
- 9 Our People
- 11 Regulatory Competencies and Standards
- 14 Examination
- 16 Statistics
- 17 Communications
- 18 Awards
- 22 Financial Statements

This Annual Report is a summary of activities for the April 1, 2021 to March 31, 2022 fiscal year.



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 seven 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.

copr.ca    @copr_ocrp

VISION

COPR influences and progressively advances best practice in paramedic regulation.



MISSION

COPR's mission is to use a progressive approach to promote and advance effective paramedic regulation through the following:

- Creating common unified standards for regulation of paramedics in Canada;
- Developing and creating evidence to establish and improve practice standards;
- Establishing harmonization of regulatory approach and standards of practice across the country as a priority;
- Establishing a data repository to house information relating to the regulation of paramedicine in Canada and beyond; and
- Supporting the effective regulation of paramedics in Canada through consistent collaboration and information sharing among paramedic regulators.



VALUES

COPR is committed to operating with integrity in the pursuit of excellence through:

collaboration

respect

innovation

transparency

accountability

MESSAGE FROM THE CHAIR AND EXECUTIVE DIRECTOR

21 | 22



Tim Ford, Chair



Chelsea Wilker, Executive Director

It is our pleasure to present the twelfth annual report for the 2021 – 2022 fiscal year on behalf of COPR.

It will come as no surprise that the pandemic continued to present challenges for everyone this past year. However, having quickly adapted to virtual meetings and a virtually proctored examination the previous year, and seeing the benefits of these changes, COPR was able to stay the course in 2021-2022. COPR made great progress towards its strategic initiatives outlined in the 2019-2022 Strategic Plan and its mission of promoting and advancing effective paramedic regulation in Canada.

Regulatory Competencies and Standards

The final project charter and funding to develop the Pan-Canadian Essential Regulatory Requirements (PERRs) was approved by Council on June 16, 2021. This initiative will describe the expectations for safe, effective and ethical performance by paramedics to inform provincial regulatory practice standards. When COPR asked for volunteers to serve on the various PERRs

project committees, our constituent members more than rose to the challenge with 27 representatives being appointed, whittled down from over 100 individuals who had expressed interest in participating. The Essential Regulatory Requirements Committee and Subject Matter Expert Committee include representation from individuals with expertise in regulation, entry-level education, evaluation, and front-line paramedicine. The Stakeholder Advisory Committee includes a broad representation of the profession including a voice of the public.

Owing to the tremendous efforts of these committees, the first two phases of the PERRs project are now complete, with a governance structure having first been established in fall of 2021, and a final model for PERRs approved in January of 2022. The selection of the model, which includes the development of both a competency framework and standards, involved extensive environmental scanning and identification of best practices in Canada, as well as internationally, both within and outside of the profession. COPR will continue to keep its stakeholders abreast of developments in this important initiative.

We would also like to acknowledge the great work of the following committees:

- The COPR Harmonization of Regulatory Practices Committee (HRPC) continued to assist COPR Council in efforts to harmonize paramedic regulatory practices and processes and to facilitate regulation and mobility of paramedics across Canada.
- The Examination Maintenance Committee (EMC) welcomed new members representing EMRs and continued to meet virtually to maintain the examination item bank and the examination.
- The Examination Committee continued to assist COPR Council in overseeing development, delivery, and administration of COPR paramedic exams to ensure they are psychometrically sound and legally defensible and that successful exam candidates are competent to enter paramedic practice.
- The Paramedic Equivalency Assessment Committee hired two content experts, Jen Williams and Mathew Coleman, to enhance the PEAS program by providing provincial paramedic regulators a detailed assessment of findings and a recommendation of practice level equivalency certification.

Examination

In conjunction with its examination partner, Meazure Learning (formerly Yardstick Assessment Strategies), COPR continued to deliver the examinations virtually, ensuring top-quality Emergency Medical Responder, Primary Care

and Advanced Care paramedic entry to practice examinations during the COVID-19 pandemic.

Applications for the COPR Entry to Practice Examinations were centralized for all practice levels (EMR, PCP and ACP) as of the February 2022 examination. This was a significant change for ACP and PCP candidates as previously they applied through their provincial regulators. Now, all applicants may submit an Examination application through the COPR Applicant Portal.

In May 2021, COPR held its first ever administration of the new EMR Examination which has been adopted by the paramedic regulators in Alberta, Saskatchewan and Manitoba. In August 2021, COPR held its largest examination administration with 643 candidates writing entry to practice examinations. The COPR PCP and ACP Entry to Practice examinations are used by seven provinces.

Communications

COPR undertook a media campaign in 2021, contracting RW Media to assist in creating awareness of COPR throughout Canada, one of the priorities of COPR's 2019-2022 Strategic Plan.

Building on this positive momentum of increasing COPR's profile, Heather Aggus was hired in January 2022 as Communication, Administration and Examination Coordinator joining our small but mighty team including Tammy Leach, Tim Comerford and Dale Bromeling. COPR held its first Annual Photo Contest in March 2022 with submissions received from across the country. The photos, which celebrate the paramedic



profession, will be used in future COPR materials and communications.

Risk Management and Organizational Sustainability

Risk Management is also a strategic priority for the organization. In 2020, COPR hired a consultant to establish an approach to enterprise-wide risk management. The risks identified have been linked to COPR's 2019-2022 Operational Plan with processes in place to mitigate the risks identified within the current Strategic Planning Cycle.

Data Analytics

COPR continued to participate on the Standards and Taxonomies for a Canadian Paramedic Information System (CPIS) project team. This project is designed to identify core concepts, models and taxonomies defining and describing paramedic practice in Canada to support the development of a national Canadian Paramedic Information System. COPR is pleased to be a member of the core team associated with this two-year project.

Finances

COPR remains in a solid financial position with a healthy surplus for the fiscal year ending 2022. In June of 2021, COPR Council approved an investment policy and roadmap to achieve its investment targets which were all successfully met for the year. There was an increase in exam revenue due to COPR now offering the EMR Entry to Practice Examination in three

provinces with 352 candidates writing it over three administrations during the year. Savings continued to be realized with the ongoing cancellation of all COPR Council, COPR Committees and staff travel due to COVID-19.

In closing, we wish to thank the COPR Council, our constituent members and the many individuals who serve on COPR committees, our industry partners and the COPR administrative team for their exceptional support during these extraordinary times. Only together, with a commitment to our values of Collaboration, Respect, Innovation, Transparency and Accountability are we able to succeed in our mission in the pursuit of industry excellence.

It has been a pleasure supporting COPR's initiatives in 2021/2022. We look forward to a new year ahead which will include a strategic planning session to lead the organization through to 2025.

Respectfully submitted,



Tim Ford, Chair



Chelsea Wilker, Executive Director



OUR PEOPLE 21 | 22

Constituent Members

British Columbia Emergency Medical Assistants Licensing Board
Alberta College of Paramedics
Saskatchewan College of Paramedics
College of Paramedics of Manitoba
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 Paramedicine Regulation

Board of Directors

The Board is comprised of one representative from each constituent member (province) of COPR.

Eugene Johnson, British Columbia Emergency Medical Assistants Licensing Board
Tim Ford, Alberta College of Paramedics
Jacqueline Messer-Lepage, Saskatchewan College of Paramedics
Trish Bergal, College of Paramedics of Manitoba
Carrie Hassberger, Ontario Ministry of Health
Steve Legault, Ministère de la Santé et des Services sociaux du Québec
Karl Kowalczyk, College of Paramedics of Nova Scotia
Matthew Leyenaar, Prince Edward Island Emergency Medical Services Board
Ken Driscoll, Newfoundland and Labrador Paramedicine Regulation

COPR Executive

Chair: Tim Ford
Chair-elect: Vacant
Past-chair: Karl Kowalczyk
Treasurer: Jacqueline Messer-Lepage

Staff

Chelsea Wilker, Executive Director
Tammy Leach, Examination Manager
Tim Comerford, Administrative and Examination Coordinator
Heather Aggus, Communication, Administration and Examination Coordinator

Contract Services

Dale Bromeling, Administrative Support Services
Mathew Coleman, PEAS Content Expert
Jennifer Williams, PEAS Content Expert

2021 | 2022 COMMITTEES

COPR Harmonization of Regulatory Practices Committee (HRPC)

The COPR HRPC assists COPR Council in efforts to harmonize paramedic regulatory practices/processes to facilitate regulation and mobility of paramedics across Canada.

Mathew Coleman, Chair
Tim Ford
Jennifer Williams
Chris Ewacha
Pauline Marcelo
Steve Legault
Karl Kowalczyk
Ken Driscoll, Chair-elect
Collin Dares

COPR Examination Committee

COPR administers the paramedic entry to practice examination for seven provinces across Canada.

The role of the Examination Committee is to monitor and evaluate the COPR examination development and administration process.

Kimber Lea Fiege, Chair
Tim Ford
Jacquie Messer-Lepage
Leith Saunders
Pauline Marcelo
Steve Legault
Karl Kowalczyk
Ken Driscoll, Chair-elect
Matthew Leyenaar

COPR Examination Maintenance Committee (EMC)

The role of the COPR EMC is to develop examination questions based on the examination blueprint formed from the 2011 Paramedic Association of Canada National Occupational Competency Profile.

British Columbia: Stephen Abbott,
Ryan Ackerman, Aileen Boyd, Mat Coleman,
Ryan Greene, Jodie Marshall, Peter Sidoruk,
Tyronne Trotter, Emmett Wallace

Alberta: Jamie Germain, Cliff LeMoal,
Marie Marabelli, Ian McEwan,
Bobby (Akash) Singer

Saskatchewan: Kathy Christmann, Jan Hiebert,
Kim Lines, Dave Manley, Michael Meyer,
Dylan Powel, Len Rostotski, Carla Roy,
Rachel-Lee Tyler, Connie-Jo Wilson

Manitoba: Stephen Brglez, Nathan Buhler,
Ava Graxton, Evelyn Green, Tammie McConnell,
Paul Nairns, Sally Shurvell, Michael Wiens

Ontario: Neil Hebb, Lori Smith

Quebec: Nathalie Robin

Nova Scotia: Daniel Gee, Derek LeBlanc,
John Mosher, Janel Swain

Prince Edward Island: Ryan O'Meara

Newfoundland & Labrador: Ron Francis,
Colin Pennell

COPR Paramedic Equivalency Assessment System (PEAS) Advisory Committee (PEASAC)

COPR received funding in 2018 from Employment and Social Development Canada to create a national online single point of entry assessment system specific to foreign trained paramedics.

The COPR PEASAC assists the COPR Executive Director in assessing COPR policy and processes to ensure COPR's initial assessment of internationally educated applicants is conducted in a consistent and effective manner prior to applicants beginning the registration/licensure process at the provincial level.

Mathew Coleman
Tim Ford
Jacqueline Messer-Lepage
Trish Bergal
Pauline Marcelo
Steve Legault
Karl Kowalczyk
Matthew Leyenaar
Ken Driscoll
Stacy Ridgely
Anne-Marie Paquet

REGULATORY COMPETENCIES AND STANDARDS

21 | 22



In 2021, COPR agreed to develop a harmonized and unified approach for Pan Canadian Essential Regulatory Requirements (PERRs).

PERRs will describe competencies (current roles and responsibilities) and standards (how the competencies are performed) for the following four designations currently regulated in Canada:

- Emergency Medical Responder (EMR)
- Primary Care Paramedic (PCP)
- Advanced Care Paramedic (ACP)
- Critical Care Paramedic (CCP)

The first two phases of the PERRs project are now complete, with a governance structure having first been established in fall of 2021, and a final model for PERRs approved in January of 2022. The selection of the model, which includes the development of both a competency framework and standards, involved extensive environmental scanning and identification of best practices in Canada, as well as internationally.

Four committees are guiding the development of PERRs. These committees are comprised of representatives of COPR member organizations,

key stakeholder groups, regulatory and educational representatives and the voice of the public, with support from COPR staff and consultants.

Stakeholders will have the ability to use the competencies and standards in a variety of ways including:

COPR

COPR administers entry to practice examinations for three of the designations (i.e., EMR, PCP, and ACP). Additionally, COPR assesses internationally educated paramedics credentials prior to their completion of provincial regulatory requirements. The competence framework informs the COPR exam blueprints, i.e., what to test in the exams and what to assess for credentialing purposes.

COPR, through its committees, operationally supports labour mobility, i.e., paramedics' ability to move from one province to another.

As the voice of the COPR provincial regulators across Canada, the organization uses the competencies and standards as it responds to national and federal health issues related to

health professional regulations, standards, and labour mobility.

National Agencies and Organizations

Although health care is a provincial mandate, national agencies and organizations regularly seek a national resource on the paramedic profession as it relates to such areas as regulation, education, labour mobility and practice.

The competencies and standards enable federal and national policy makers to reference clearly articulated scopes of practice and standards for each of the designations. This documentation serves to promote consistency of entry to practice requirements across Canada and support labour mobility.

Paramedic Regulators

Both college regulators and government regulators may adapt or adopt the competence framework in their provincial/territorial jurisdiction as appropriate. This may include referencing the framework to establish requirements for entry into the profession, monitoring registered paramedics continued competence throughout their careers, and investigating complaints.

Government Departments/Ministries of Health

For government regulators, the framework offers further structure within a government agency. Self-regulatory organizations who are accountable to ministries can affirm to their governments that their mandate is applied consistently, fairly, and with transparency.

Educators

Entry-level education programs will have the ability to design curriculums based on the competence framework to ensure students graduate with the competencies necessary to provide safe and effective paramedic care for the registered/licensed/certified designations.

Seven of the ten provinces require graduates to complete one of COPR's three entry level examinations to practice, the content of which is blueprinted to the competence framework.

Continuing education providers may also use the competence framework to focus course content for upgrading or remediation.

Education Program Accreditors

Accreditors can use the competence framework to confirm that the content and processes delivered by education providers address the essential regulatory requirements, i.e., competencies and standards necessary to provide safe and effective paramedic care for the registered/licensed/certified designations.

Paramedics

The competence framework describes the requirements for practicing in each of the four designations. The transparency of the competencies and standards for paramedicine in Canada clarifies expectations in practice for:

- Students to have a clear picture of what is needed to practice safely and appropriately.



- Internationally educated paramedics to compare the regulatory requirements with their country-of-origin practice standards.
- Paramedics returning to practice to identify changes in standards and competencies, and where upgrading might be necessary.

Having a common and harmonized approach to paramedic competencies and standards also facilitates labour mobility, i.e., paramedic ability to move from one jurisdiction to another.

Employers and Service Planners

Employers and service/policy planners are also responsible for the provision of safe and effective care. They may use the competence framework to structure job descriptions, individual performance reviews, recommend training, and better understand the essential competencies required at each level of practice to deliver the required services.

Other Health Professionals

In the world of growing interprofessional health care teams, the competence framework helps other health professionals to understand the roles paramedics can play and where they are accountable to their provincial regulatory body.

Canadians Needing Paramedic Services

The public may learn about the profession by reviewing the competence framework, and when using the services will have more informed expectations for safe and effective paramedic care.

Professional Associations

Provincial and national associations representing the profession may use the competencies to advocate for the inclusion of paramedics in health care delivery systems and support efforts to advance excellence in paramedicine.

Researchers

Given the competence framework was developed using rigorous and evidence informed methods, researchers can confidently pose research questions knowing they accurately reflect current paramedic practice.

International Agencies

When paramedics are deployed outside of Canada, international agencies can use the competence framework to provide information about the competencies associated with a specific paramedic designation.

COPR's members are committed to facilitating the framework's use to support consistent and uniform paramedic practice, regulation, and education. We look forward to sharing progress of this important initiative with our stakeholders as project milestones continue to be reached.



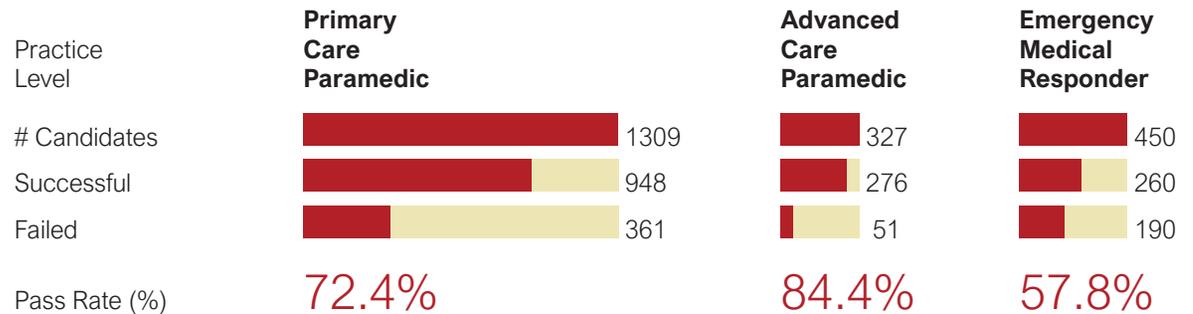
EXAMINATION 21 | 22

In 2021/2022, in conjunction with its examination partner, Meazure Learning (formerly Yardstick Assessment Strategies), COPR continued to deliver the examination virtually, to ensure top-quality emergency medical responder, primary care and advanced care paramedic entry to practice examinations during the COVID-19 pandemic.

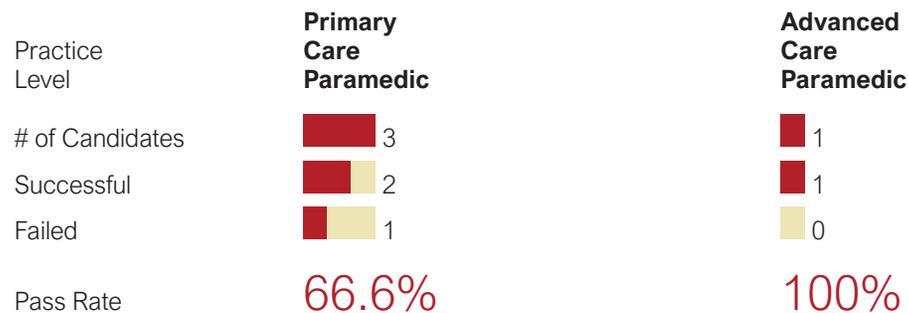
Increasing examination adoption is one of COPR's strategic goals; the COPR EMR examination has been adopted by the Paramedic regulators in Alberta, Saskatchewan and Manitoba. The COPR PCP and ACP entry to practice examinations are used by seven provinces.

EXAMINATION STATISTICS

Canadian-Educated Candidates



Internationally-Educated Candidates



REGISTRANT NUMBERS BY JURISDICTION

Jurisdiction	Emergency Medical Responder	Primary Care Paramedic	Intermediate Care Paramedic	Advanced Care Paramedic	Critical Care Paramedic	Total
British Columbia	2,679	4,427	N/A	658	137	7,924*
Alberta	1,585	4,152	N/A	3,002	N/A	8,739
Saskatchewan	350	1,254	119	391	34	2,148
Manitoba	330	1,631	N/A	274	17	2,252
Ontario	N/A	8,102	N/A	1,802	106	10,010
Québec	N/A	7,161	N/A	83	N/A	7,244
New Brunswick*						
Nova Scotia	N/A	681	62	462	30	1,235
Prince Edward Island	N/A	105	13	95	N/A	213
Newfoundland	292	496	N/A	90	1	879
Total	5,236	28,009	194	6,857	325	40,644

* British Columbia includes a special category of Infant Transfer Team (23).

** New Brunswick numbers are not available at the time of Annual Report preparation. The Paramedic Association of New Brunswick is not a constituent member of COPR.

Note: This information is for active, licensed/registered/certified members.

COMMUNICATIONS 21 | 22

Implementing more focused communications to enhance COPR's brand recognition while reinforcing collaborative relationships is another of the organization's strategic priorities on which we made progress this year.

COPR undertook a media campaign in 2021, contracting RW Media to assist in creating awareness of COPR throughout Canada. The campaign involved four LinkedIn sponsored posts and Google paid ads. The industry average click-through-rate is 0.58% and all COPR posts exceeded this benchmark. Metrics helped in understanding who is most

interested in information from COPR with the message outlining the launch of PERRs in August 2021 demonstrating the most engagement.

Our first ever annual photo contest was a great success. Partnering with *Canadian Paramedicine Magazine*, which will profile the winning shot on their magazine cover in the coming months, we saw many submissions of paramedics in action, demonstrating teamwork, pride, and confidence. Thank you to all who participated! We encourage you to follow us on our LinkedIn page and our newly created Twitter and Instagram profiles (@copr_ocrp) where we will be periodically sharing the submissions.

Dates	Message	Reach	Impressions	Link Clicks	Click-Through-Rate
June 2021	Largest Examination	3,260	7,878	79	1.00%
August 2021	Launch of PERRs	8,062	11,217	69	0.62%
November 2021	PERRs Second Fact Sheet	8,028	10,884	90	0.83%
December 2021	Entry to Practice Examination	9,550	13,763	93	0.68%
Total / Average		25,603	43,742	331	0.76%



AWARDS 21 | 22

Every year, COPR recognizes the candidates who score the highest on the PCP and ACP Entry to Practice Examination and, for the first time this past year, the EMR Entry to Practice Examination. We commend all of the successful candidates and we thank the Subject Matter Experts for their help in the development of the examinations.

ACP AWARD RECIPIENT

Phillip J. Robinson

Phillip grew up in Regina, Saskatchewan. He first developed an interest in paramedicine while in high school. During his grade twelve year he attended a career day at Regina EMS headquarters, which helped to solidify his ambition for a career in EMS. After completing high school, he had the opportunity to participate in a ride-along with Regina paramedics. At the end of that shift, he knew for certain that he wanted to pursue a career in paramedicine.

Phillip worked in commercial construction prior to enrolling in the Primary Care Paramedic program which he completed in 2015 at Saskatchewan Polytechnic, graduating with Great Distinction.

In 2015, Phillip was hired by Regina Qu'appelle Health Region as a primary care paramedic for Regina EMS. In 2016, he was named Regina EMS Rookie of the Year. He has always had a passion for learning and knew early on in his career that he wanted to eventually become an advanced care paramedic. In 2019, he began the Advanced Care Paramedic program at Saskatchewan Polytechnic in Regina. Phillip graduated in 2021 with Great Distinction.

In 2020, he was awarded the Robbie Curtis Memorial Scholarship which was established in 2018 for PCP's studying to obtain their advanced care paramedic diploma. He also received the Saskatchewan Polytechnic Achievement Scholarship, which is awarded to the individual with the highest weighted average in the graduating class.

Outside of work, Phillip is passionate about nature and enjoys hiking, canoeing, and camping. He has a passion for wildlife, especially birds, amphibians and reptiles. He volunteers with the Wildlife Rescue Society of Saskatchewan doing animal rescue for the provincial wildlife emergency hotline. He also enjoys drawing, painting, listening to music, and playing guitar.

Phillip would like to thank his instructors at Saskatchewan Polytechnic, his preceptors, classmates, field trainer and the many coworkers that offered inspiration and support.



PCP AWARD RECIPIENT

Aaron Vermeer

Aaron was raised in Red Deer, Alberta, having spent his life in central Alberta until he was 20. Aaron joined the Canadian Armed Forces (CAF) at the age of 20 years old and spent most of his career based out of Victoria, BC. Aaron spent 9 years in the Navy as a radar operator, Maritime Tactical Operator and finally as a leadership instructor before releasing from the military in 2020.

Aaron became interested in pursuing a career as a paramedic after receiving Tactical Combat Casualty Care (TCCC) training as part of his Maritime Tactical Operator course. He decided to do the EMR course at the Justice Institute of British Columbia while still in the military and found himself becoming fascinated with medical calls during the course, which solidified his decision to change careers to paramedicine.

Aaron started PCP school immediately after his release from the CAF in late summer of 2020, attending the full-time program at Columbia Paramedic Academy in Victoria, BC. Aaron acknowledges his incredible group of instructors that showed great dedication to the success of his PCP class, for which he is truly grateful. Furthermore, he had excellent preceptors on ambulance during his practicum which helped in the transition from the school environment to street calls.

Aaron completed his PCP program in the spring of 2021 and immediately applied to work for BCEHS. He is currently employed by BCEHS, working as a PCP out of station 159 Ladysmith, BC, with great coworkers and a new career he truly enjoys. Aaron is grateful for the support he received from his girlfriend, PCP instructors, parents and friends during his time in school.



EMR AWARD RECIPIENT

Joseph Ablitt

Joe grew up in Cheshire, England and upon finishing high school he left home to pursue a career in the ski industry. Joe headed to Fernie, BC and gained his ski instructor qualifications, He subsequently worked in Courmayeur in the Aosta Valley, Italy and The Remarkables, Queenstown in New Zealand. During this time, he undertook further training in Switzerland to specialize in teaching Adaptive snow sports.

After meeting his partner and chasing winter for some years, he returned to Canada settling in Banff where he undertook his Wilderness First Responder course and joined the Ski Patrol team at Banff Sunshine Village. During this time, he gained a passion for emergency medicine in an austere environment dealing with trauma and medical calls in and out of the ski area boundary.

After becoming a permanent resident of Canada, he decided to put his ski patrol experience to use and follow the path of many other ski patrollers into the field of EMS. He completed his EMR qualification at Alberta Health and Safety Training Institute (AHASTI) and is currently enrolled in the Primary Care Paramedic program at Professional Medical Associates (PMA) in Calgary.

Joe is also a member of the Canadian Avalanche Association and the Canadian Association of Wilderness Medicine. Joe thanks his partner Lucy, all the Ski Patrollers, Paramedics and Physicians that have helped mentor and guide him through this process and for their ongoing support.



FINANCIAL STATEMENTS 21 | 22

Canadian Organization of Paramedic Regulators

FINANCIAL STATEMENTS

March 31, 2022

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, 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 organization as at March 31, 2022, 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.

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.



Berger Cavan Group
Chartered Professional Accountants
Regina, Saskatchewan

July 14, 2022

Canadian Organization of Paramedic Regulators

Statement of Operations

For the year ended March 31	2022	2021
REVENUES		
Exam test revenue	\$ 1,320,392	\$ 1,008,513
Membership dues	103,112	103,112
PEAS Project	52,555	120,682
Preparation Test	42,200	71,738
Assessment of international applicants	22,450	16,600
	1,540,709	1,320,645
EXPENDITURES		
Salaries and administrative services	377,811	219,062
Exam Operations	377,175	331,892
PERRs Project	83,850	-
Operational	35,882	14,975
Amortization	23,322	3,326
Professional Affiliation	18,457	18,407
PEAS Project	17,940	56,422
Office	10,838	5,087
Interest on long-term debt	13,680	2,711
Communication	11,685	7,691
Special projects	-	4,500
	970,640	664,073
Excess of revenues over expenditures before other items	570,069	656,572
Other income (expense)		
Investment income	41,719	-
Unrealized loss on marketable securities	(53,702)	-
	(11,983)	-
Excess of revenues over expenditures	\$ 558,086	\$ 656,572

Statement of Changes in Net Assets

	Balance, beginning of year	Contributions	Excess of revenues over expenditures	2022 Balance, end of year
Unrestricted	\$ 1,065,469	\$ (1,115,469)	\$ 558,086	\$ 508,086
Internally restricted				
General Contingency Reserve	-	700,000	-	700,000
Legal Defense Reserve	-	250,000	-	250,000
Strategic Priorities Reserve	-	61,148	-	61,148
EMR Exam Reserve	145,679	104,321	-	250,000
	\$ 1,211,148	\$ -	\$ 558,086	\$ 1,769,234
Unrestricted				
		\$ 408,897	\$ 656,572	\$ 1,065,469
Internally restricted				
EMR Exam Reserve		145,679	-	145,679
		\$ 554,576	\$ 656,572	\$ 1,211,148

Canadian Organization of Paramedic Regulators

Statement of Financial Position

March 31,	2022	2021
ASSETS		
Current		
Cash	\$ 922,943	\$ 1,226,922
Marketable Securities (note 3)	1,199,165	-
Accounts receivable	19,918	1,746
Prepaid expenses	14,789	32,729
	2,156,815	1,261,397
Property and equipment (note 4)	3,031	2,099
Intangible Assets (note 5)	385,310	405,016
	\$ 2,545,156	\$ 1,668,512
LIABILITIES		
Current		
Accounts payable and accrued liabilities (note 6)	\$ 83,631	\$ 60,817
Wages payable	36,787	7,323
Deferred revenue	359,700	-
Current portion of long-term debt (note 7)	70,720	68,401
	550,838	136,541
Long-term debt (note 7)	225,084	320,823
	775,922	457,364
FUND BALANCES		
Unrestricted (note 8)	508,086	1,065,469
Internally restricted funds (note 9)	1,261,148	145,679
	1,769,234	1,211,148
	\$ 2,545,156	\$ 1,668,512

Commitments (note 10)

Approved on
behalf of the
board:


Member


Member

Statement of Cash Flows

For the year ended March 31	2022	2021
Cash provided by (used for)		
Operating activities		
Excess of revenues over expenditures	\$ 558,086	\$ 656,572
Items not affecting cash		
Amortization	23,322	3,326
Unrealized loss on marketable securities	53,702	-
	635,110	659,898
Change in non-cash working capital items		
Accounts receivable	(18,172)	14,233
Prepaid expenses	17,940	4,049
Accounts payable and accrued liabilities	22,814	21,970
Wages payable	29,464	4,900
Deferred revenue	359,700	(71,087)
	1,046,856	633,963
Financing activities		
Repayment of long-term debt	(66,419)	(12,289)
Proceeds of long-term debt	-	401,513
	(66,419)	389,224
Investing activities		
Purchase of marketable securities	(1,256,873)	-
Proceeds on sale of marketable securities	4,006	-
Purchase of property and equipment	(2,973)	(3,148)
Purchase of intangible assets	(28,576)	(407,293)
	(1,284,416)	(410,441)
Increase (decrease) in cash	(303,979)	612,746
Cash, beginning of year	1,226,922	614,176
Cash, end of year	\$ 922,943	\$ 1,226,922

Canadian Organization of Paramedic Regulators

Notes to the Financial Statements

March 31, 2022

1. Basis of preparation

The organization has prepared its financial statements in accordance with Canadian accounting standards for not-for-profit organizations.

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) Property and equipment

Property and equipment are recorded at cost. The organization provides for amortization using the straight-line method at rates designed to amortize the cost of the assets over their estimated useful lives, as set out in note 4.

Amortization is recorded from the month the asset is available for use by the organization. No amortization is recorded in the year of disposal.

(c) Intangible assets

Intangible assets are recorded at cost. The organization provides for amortization using the straight-line method at rates designed to amortize the cost of the intangible assets over their estimated useful lives. The annual amortization is charged over 10 years.

(d) 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.

(e) Financial instruments

Financial assets originated or acquired or financial liabilities issued or assumed in an arm's length transaction are initially measured at their fair value. In the case of a financial asset or financial liability not subsequently measured at its fair value, the initial fair value is adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Such fees and costs in respect of financial assets and liabilities subsequently measured at fair value are expensed.

Subsequent measurement:

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, wages payable, and long-term debt.

The organization subsequently measures internal restricted investments at fair value, without adjustment for transaction costs and with changes in fair value recognized in operations in the period in which they occur.

At the end of each reporting period, management assesses whether there are any indications that financial assets measured at cost or amortized cost may be impaired. If there is an indication of impairment, management determines whether a significant adverse change has

occurred in the expected timing or the amount of future cash flows from the asset, in which case the asset's carrying amount is reduced to the highest expected value that is recoverable by either holding the asset, selling the asset or by exercising the right to any collateral. The carrying amount of the asset is reduced directly or through the use of an allowance account and the amount of the reduction is recognized as an impairment loss in operations. Previously recognized impairment losses may be reversed to the extent of any improvement. The amount of the reversal, to a maximum of the related accumulated impairment charges recorded in respect of the particular asset, is recognized in operations.

(f) 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 an estimate of the useful lives of property and equipment and intangible assets. Actual results could differ from those estimates.

3. Marketable Securities

	2022
Canadian Money Market Funds	\$ 256,064
Mutual Fund Units	943,101
	\$ 1,199,165

4. Property and Equipment

		2022	2021
	Rate	Cost	Accumulated amortization
		Net book value	Net book value
Computer equipment	1/3 SL	\$ 6,120	\$ 3,089
		\$ 3,031	\$ 2,099

5. Intangible asset

		2022	2021
		Cost	Accumulated amortization
		Net book value	Net book value
Intangible assets		\$ 408,869	\$ 23,559
		\$ 385,310	\$ 405,016

6. Government remittances

Included in accounts payable is government remittances payable of \$26,060 (2021 - \$15,119).

7. Long-term debt

	2022	2021
Alberta College of Paramedics loan payable in quarterly instalments of \$13,650 matures November 2025. The loan bears no interest and has been discounted by implied interest of 4.0% per annum. The amount of the discount is \$16,380. The debt is secured by intellectual property with a net book value of \$266,714	\$ 188,499	\$ 258,394
Alberta College of Paramedics payable in quarterly instalments of \$6,950 maturing in May 2026. The loan bears no interest and has been discounted by implied interest of 4.0% per annum. The amount of the discount is \$10,845. The debt is secured by intellectual property with a net book value of \$118,596	107,305	130,830
	295,804	389,224
Less current portion	70,720	68,401
Due beyond one year	\$ 225,084	\$ 320,823
Estimated principal repayments are as follows:		
2023	\$ 70,720	
2024	74,016	
2025	77,312	
2026	66,958	
2027	6,798	
	\$ 295,804	

8. Unrestricted Net Assets

Unrestricted net assets represent the operating equity of the Organization.

9. Internally restricted funds

The internal restricted funds consist of following amounts designated by the board of directors:

- General contingency reserve – This reserve is to help mitigate the financial impact of future negative events affecting operations, products or services
- Legal defense reserve – This reserve is to ensure the organization has funds available in case of legal challenge or to cover deductibles for insurance
- Strategic priorities reserve – This reserve is to provide the organization with funds for planned strategic initiatives, information technology projects, and to ensure security of its information technology assets
- EMR exam reserve – This reserve is to ensure the organization has funds available to mitigate the financial impact of possible future unexpected changes to the regulation of EMRs.

10. 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, 2023 and requires an annual fees of \$186,969.

11. 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 \$19,918 (2021 - \$1,746). 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. The organization reduces its exposure to credit risk by performing credit valuations on a regular basis; granting credit upon a review of the credit history of the applicant and creating an allowance for bad debts when applicable. The organization maintains strict credit policies and limits in respect to counterparties. 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 \$83,631 (2021 - \$60,817). 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; maintains an adequate line of credit to repay trade creditors and repays long term debt interest and principal as they become due. In the opinion of management the liquidity risk exposure to the organization is low and is not material.

12. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

