

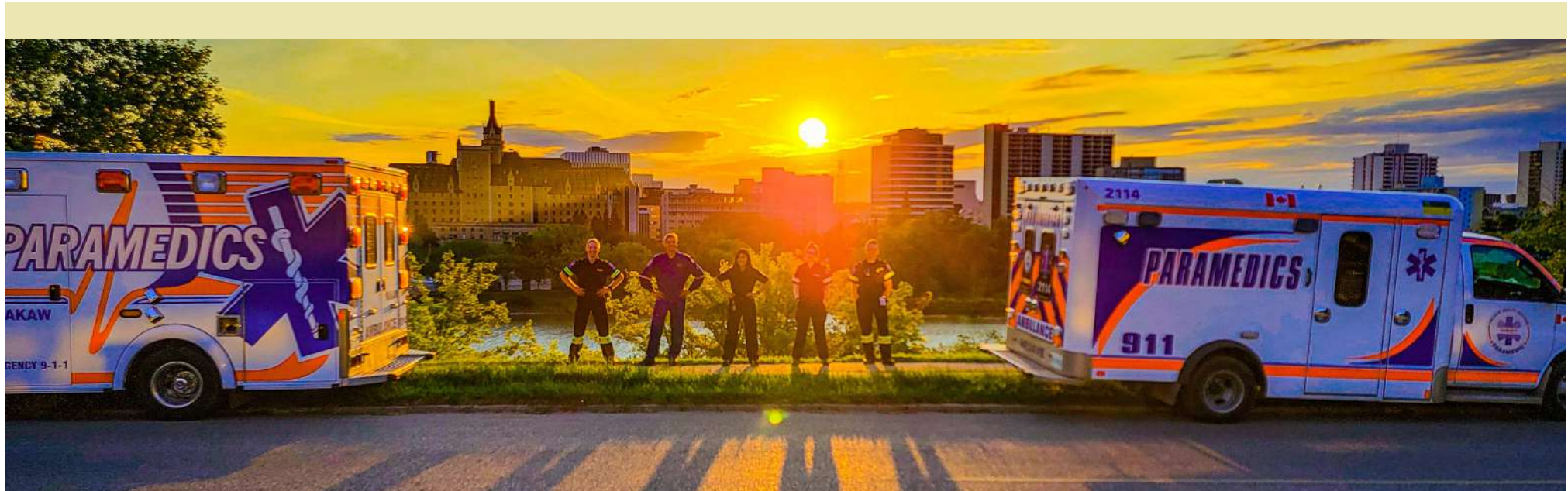
COPR

Canadian Organization of  
Paramedic Regulators



OCRP

Organisation Canadienne des  
Régulateurs Paramédicaux



# ANNUAL REPORT 22|23

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and Executive Director
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This Annual Report is a  
summary of activities for the  
April 1, 2022 to March 31,  
2023 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 a point of entry and body responsible for the preliminary assessment of credentials for internationally educated paramedics.



[copr.ca](http://copr.ca)

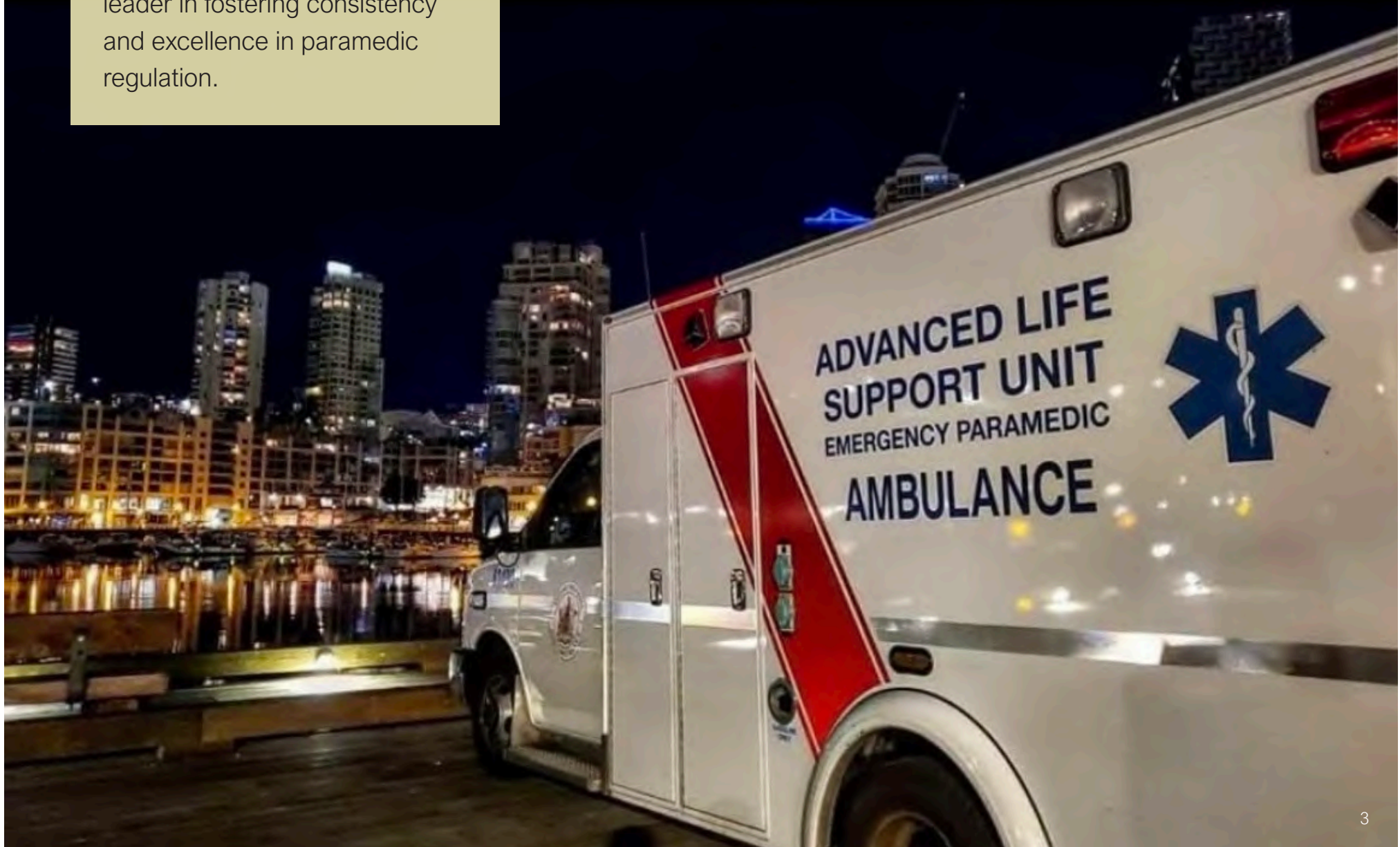


[@copr\\_ocrp](https://www.instagram.com/copr_ocrp)



# VISION

COPR is recognized as a leader in fostering consistency and excellence in paramedic regulation.





# MISSION

COPR works collaboratively with paramedic stakeholders to progressively advance best practice in paramedic regulation across Canada.





# 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

# 22 | 23



Tim Ford, Chair



Chelsea Wilker, Executive Director

**I**t is our pleasure to present the thirteenth annual report for the 2022 – 2023 fiscal year on behalf of COPR.

Did you know that many people believe that the number thirteen brings about positive change and assured growth? COPR has certainly had a very fruitful thirteenth year including having held our first in-person meeting since the COVID Pandemic in September 2022 in St. John's, Newfoundland. During this strategic planning session, COPR Board members undertook an assessment of organizational strengths, weaknesses, opportunities, and threats. The meeting included an overview of the risk management assessment, a review of progress made on 2019-2022 objectives and priority areas for 2023-2025 identified as critical to the achievement of our mission and vision:

- Focused engagement / stakeholder relationship growth
- Addressing technology vulnerability
- Knowledge translation framework / harmonization strategy
- PERRs project completion and implementation

### ■ COPR Entry to Practice Examination

What became clear during the strategic planning is that COPR has a well-established approach to decision making, a high level of member engagement and overall support for the COPR mandate.

The achievements highlighted in this annual report are owing to COPR's ability to leverage our strengths and opportunities in overcoming current and emerging challenges in the regulatory and practice environments. We are inspired by the good work of our members and stakeholders in the pursuit of our mission of working collaboratively to progressively advance best practice in paramedic regulation in Canada.

### **Pan-Canadian Essential Regulatory Requirements (PERRs)**

Significant progress was made in the development of the Pan-Canadian Essential Regulatory Requirements. As a reminder, the Project Charter was approved by the COPR Board in 2021. The Charter required PERRs identify the competencies for the four distinct levels of paramedic



*September strategic planning session*

professionals (EMR, PCP, ACP, CCP) and reflect a specific focus on the needs of the public and patients for safe, effective care.

In last year's annual report, we were pleased to report on the completion of the first two phases of the PERRs project with the establishment of a governance structure and a final model for PERRs. The model included the development of both a competency framework and regulatory practice standards. These were completed on time in March 2023 and submitted for Board approval in April 2023.

Arriving at these outcomes followed extensive environmental scans and analysis including a consultation and validation survey in December 2022 in which 2,800 paramedics from all four designations and all jurisdictions across Canada provided their feedback on the draft competencies and standards. There was a very high level of agreement and consistency in responses.

Many consultations were had to ensure content reflected current practice in Canada including numerous meetings with Subject Matter Experts who form the Subject Matter Expert Committee, CCP Consultation Group and Paramedic as a Person Group. A presentation was also given to the National Labour Mobility Consortia and engagement was had with the Paramedic Chiefs of Canada. There was ongoing communication between COPR's lead consultant Sue Glover Takahashi and Dr. Alan Batt (Paramedic Association of Canada National Occupational Standards for Paramedics lead consultant), in

addition to numerous meetings guided by the Project Steering Committee and consultant Dr. Susan Glover Takahashi.

With the development of the competencies and standards, a third document emerged: the Educational and Examination Resources which will further describe the knowledge and skills required in performing the competencies. These will also support COPR in developing, defining, and describing each of the entry to practice examinations and assist educators and accreditors in developing and evaluating curricula to ensure that students graduate with the competencies necessary to provide safe and effective care for their intended designation.

A workshop with paramedic regulators, subject matter experts and stakeholders was held in early March 2023 in Mississauga, Ontario to review and refine initial drafts of the Care along a Health and Social Continuum Educational and Examination Resource. Based on the input from the workshop participants, revisions are being completed to the first set of resources. Educational and Examination Resources will be developed for the other seven competence areas with an expected delivery date of Fall 2023.

The tremendous effort of all involved in the PERRs project cannot be overstated and COPR would like to thank the COPR Board, Project Steering Committee, Staff, Consultants (including Dr. Susan Glover Takahashi and Mary Clark of SGT and Associates and Karen Luker and Eva Schausberger of CAMPROF), and many volunteers





*Examination Standards Setting Session*

who participated in the various Committees. Committee members are listed in the Our People section of the annual report.

We look forward to highlighting the PERRs implementation efforts in the COPR 2023-24 Annual Report!

### **Collaborative Committees**

The dedication and support of the individuals who form our Board and Committees is always central to COPR's success and this was certainly true in 2022-23. In addition to the commitment from the various PERRs committees highlighted above, we would like to acknowledge the great work of the following committees and groups:

- The COPR Harmonization of Regulatory Practices Committee (HRPC) which continued to assist the COPR Board in efforts to harmonize paramedic regulatory practices and processes and to facilitate regulation and mobility of paramedics across Canada.
- The Examination Committee (EC)
- The Examination Contracted Providers who assisted the COPR Board 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 content experts, Jen Williams and Mat Coleman.



*Subject Matter Experts collaborating*

### **Examination**

In conjunction with its examination partner, Measure Learning, COPR continued to deliver the examinations virtually, helping to ensure top-quality primary care paramedic, advanced care paramedic and emergency medical responder entry to practice examinations.

The EMR Examination has been adopted by the paramedic regulators in Alberta, Saskatchewan and Manitoba while the COPR PCP and ACP Examinations are used by seven provinces.

As quality assurance and to ensure delivery of the best experience possible for candidates, COPR issued a Request for Proposals (RFP) for an Entry to Practice Examination Vendor in October 2022. Of the six proposals received and following a thorough review, the Selection Committee agreed that COPR transition all examination processes





Tim Ford (Chair) during filming

from Meazure Learning to PSI services. The first examination under PSI Services is expected to be delivered in November 2023.

The COPR Examination Item Development model has been changed from a voluntary basis to a remunerated contract basis. In November 2022, an Examination Standards Setting Session was held in Halifax and brought together 26 Subject Matter Experts including 9 PCPs, 12 ACPs, and 5 EMRs, as well as Tammy Leach and Tim Comerford from COPR's Examination Team and 4 Psychometricians. There were two primary focuses of the session: training and setting a new baseline examination for all three practice levels.

After it was identified at the September strategic planning session as a need, COPR began undertaking preliminary work of increasing the examination administration schedule from four per year to five. This was included as a requirement in the RFP for an Entry to Practice Examination Vendor. Educational Institutions were also surveyed regarding their preferred dates. COPR looks forward to reporting on five administrations in next year's Annual Report.

### Communications

COPR continues to strengthen its communications and brand awareness efforts through social media, strategic mailout campaigns, and enhanced collaborative relationships including with Canadian Paramedicine Magazine and the Paramedic Chiefs of Canada (PCC), aligning language where possible between our projects in support of the profession.

Our Second Annual Photo Contest saw submissions received from across the country. The photos, which celebrate the paramedic profession, are highlighted within this Annual Report and will be used in future COPR materials and communications.


In September 2022, COPR Executive Director Chelsea Wilker and Board Members Tim Ford (Chair) and Trish Bergal were filmed sharing messages of how COPR supports its members in fulfilling their mandate to protect the public.

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*Regulation is an evolving science and COPR, as an organization, supports us in a unified approach to regulation.*

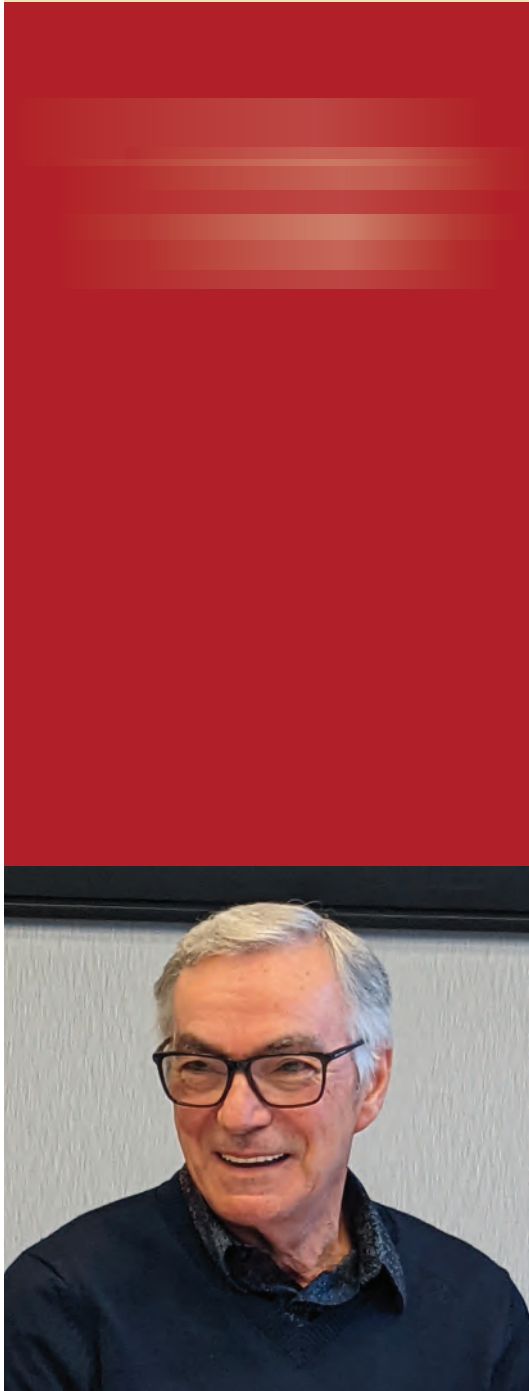
– Trish Bergal, Member, College of Paramedics of Manitoba

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We invite you to view these videos at [www.youtube.com/@coprocrp5316](https://www.youtube.com/@coprocrp5316)  YouTube

### Risk Management and Organizational Sustainability

Risk Management is also a strategic priority for the organization. COPR has established an approach to enterprise-wide risk management, including everything from document retention challenges to organizational leadership changes, in which risks are now linked to the operational plan with processes in place to mitigate these. Part of the risk identification process included a review of COPR's insurance coverage. With technology and cyber liability identified as threats, coverage was added to include these, among other areas.



Dale Broemeling

## Finances

COPR remains in a solid financial position with a healthy surplus for the fiscal year ending 2023. COPR continued to follow its 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, in large part, to the number of exam candidates increasing year over year. There was also an increase in expenses related to the exam, which are offset by the revenue, as well as an increase in travel-related expenses with a return to some in-person meetings. While our 2023-2025 Strategic Plan is ambitious, COPR is well positioned to pursue its initiatives.

In closing, we wish to thank the COPR Board, 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. We thank Eugene Johnson, outgoing Director from British Columbia, and Steve Legault, outgoing Director from Quebec, for their commitment during their time on the Board. We welcome Wendy Vowles as the new BC Director and Robyn Marcotte, new Director from Quebec. We also wish Dale Broemeling good luck on his retirement. Dale had most recently been providing COPR with administrative support, but his years of knowledge of the organization and the regulatory environment is unmatched and he will be missed.

With a revitalized mission and vision and a well-established culture of excellence demonstrated through shared values of collaboration, respect, innovation, transparency, and accountability, we are committed to continuing to act with integrity in the pursuit of excellence. We look forward to the year ahead with great optimism.

Respectfully submitted,

Tim Ford, Chair

Chelsea Wilker, Executive Director



# OUR PEOPLE 22 | 23

## 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.

Wendy Vowles (as of November 2022),  
Eugene Johnson (prior to November 2022),  
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

Robyn Marcotte (as of September 2022),  
Steve Legault (prior to September 2022),  
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: Ken Driscoll

Past-Chair: Karl Kowalczyk

Treasurer: Jacqueline Messer-Lepage

## Staff

Chelsea Wilker, Executive Director

Tammy Leach, Examination Manager

Tim Comerford, Administrative & Examination  
Coordinator

Heather Aggus, Communication, Administration  
& Examination Coordinator

## Contract Services

Dale Broemeling, Administrative Support  
Services

Mathew Coleman, PEAS Content Expert

Jennifer Williams, PEAS Content Expert

## 2022 | 2023 COMMITTEES

### **COPR Harmonization of Regulatory Practices Committee (HRPC)**

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

Anna Chayba  
Tim Ford  
Chris Ewacha (Chair)  
Jennifer Williams  
Dan Countryman  
Robyn Marcotte  
Karl Kowalczyk  
Ryan Kelly  
Ann-Marie Paquet (Observer)  
PEI - Vacant

### **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  
Tim Ford  
Jacquie Messer-Lepage  
Leith Saunders  
Dan Countryman  
Robyn Marcotte  
Karl Kowalczyk  
Ken Driscoll (Chair)  
Matthew Leyenaar (Chair-Elect)

### **COPR Examination Contracted Providers**

COPR has contracted providers that help 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, Mathew Coleman, Trystan Donnelly

*Alberta:* Charna Young, Alexandra Donnelly, Jamie Germain, Mike Gamble, Ritchie Karasek-Wall

*Saskatchewan:* Dave Manley, Rachel-Lee Tyler, Kathy Christmann, Jesse Dunsing, Carla Roy

*Manitoba:* Ava Grexton, Evelyn Greene, Connie Wilson, Nathan Buhler

*Ontario:* Bridget Lalonde

*Nova Scotia:* Laura Hirello, Ryan Brown, Janel Swain, Laura Thomas

*Newfoundland & Labrador:* Ma (Eana) Padie, Shania Bugbee, Chris Cardiff, Chris Hollett, Melissa MacLean

### **COPR Examination Support**

COPR has contracted providers that help to develop examination questions based on the examination blueprint formed from the 2011 Paramedic Association of Canada National Occupational Competency Profile. We thank the many individuals involved for their knowledge and active participation.

### **Pan-Canadian Essential Regulatory Requirements**

COPR staff and the Project Steering Committee, comprised of representatives from COPR member jurisdictions with Jacquie Messer-Lepage as Chair, worked closely this past year with consultants, numerous committees and volunteers to ensure the PERRs project met its objectives. Namely, that PERRs has:

1. Created essential requirements to advance consistent regulation of paramedicine practice across Canada.
2. Defined essential requirements to help facilitate timely and consistent labour mobility processes.
3. Established an evidence-based, systematic process for keeping the essential requirements current.

*continued*



## **Pan-Canadian Essential Regulatory Requirements continued**

We recognize the tremendous efforts of the following consultants and committees:

### ***Project Steering Committee***

Wendy Vowles (as of Nov 2022),  
Eugene Johnson (prior to Nov 2022),  
BC EMA Licensing Board

Tim Ford, Alberta College of Paramedics

Jacquie Messer-Lepage (Chair),  
Saskatchewan College of Paramedics

Trish Bergal, College of Paramedics of Manitoba

Carrie Hassberger, Ontario Ministry of Health

Robyn Marcotte (as of Sept 2022),  
Steve Legault (prior to Sept 2022),  
Ministère de la Santé et des Services Sociaux  
du Québec

Karl Kowalczyk, College of Paramedics of  
Nova Scotia

Ken Driscoll Newfoundland and Labrador  
Paramedicine Regulation

### ***Stakeholder Advisory Committee***

Ron Bowles, Society for Pre-Hospital  
Educators of Canada (SPEC)

LCol Monica Ott, Canadian Armed Forces

MWO Jean-Sebastien Morin, Canadian  
Armed Forces

MWO Aimee Randell (alternate),  
Canadian Armed Forces

France Parisien, Health Standards Organization

Dale Weiss, Paramedic Chiefs of Canada

Pierre Poirier, Paramedic Association of Canada

Tim Ford, Canadian Organization of  
Paramedic Regulators

Donna Denney, Public Representative

Ann-Marie Paquet, Government of Yukon,  
Community Services

Beverly Hamilton, Indigenous Services Canada

Jonathan Wolfenden, Indigenous Services  
Canada

### ***Essential Requirements Committee***

Annie Brothwell, British Columbia

Dan Countryman, Ontario

Ian McEwan and Jennifer Bacon, Alberta

Shania Bugbee, Newfoundland & Labrador

Karl Kowalczyk, Nova Scotia

Len Rostotski, Saskatchewan

Tammy Leach, COPR Examination Manager

### ***Subject Matter Expert Committee (SMEC)***

Cari Evenson-Carleton, Saskatchewan

Craig Kennedy, Newfoundland & Labrador

Karl Kowalczyk, Laura Hirello and Ryan Brown,  
Nova Scotia

Oliver Oxbury, British Columbia

Paul Nairn, Manitoba

Sheldon Thunstrom & Ian McEwan, Alberta

Carole-Ann Lachance Lapierre, Quebec

### ***SMEC Sub-Committees***

#### **Critical Care Paramedic Consultation Group**

Chris Hollett, Newfoundland & Labrador

Chris Fay, Saskatchewan

Chris Naples and Rob Schlamp, British Columbia

Melanie Vieira, Manitoba

Michael Kennedy & Tegan Fletcher, Ontario

Sean Teed, Nova Scotia

#### **Healthy Professional Competence Consultation Group**

Dr. Elizabeth Donnelly, Ontario

Caitlin Tavares, Ontario

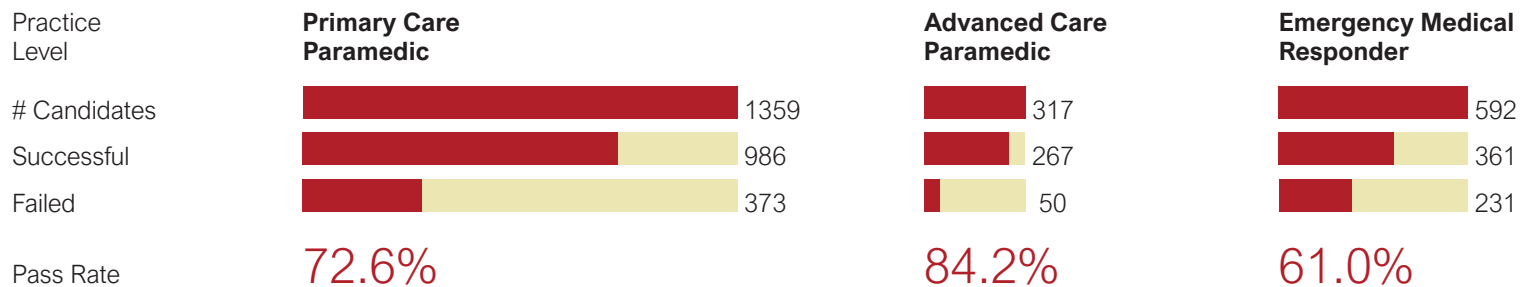
Craig Kennedy, Newfoundland & Labrador

# STATISTICS 22|23

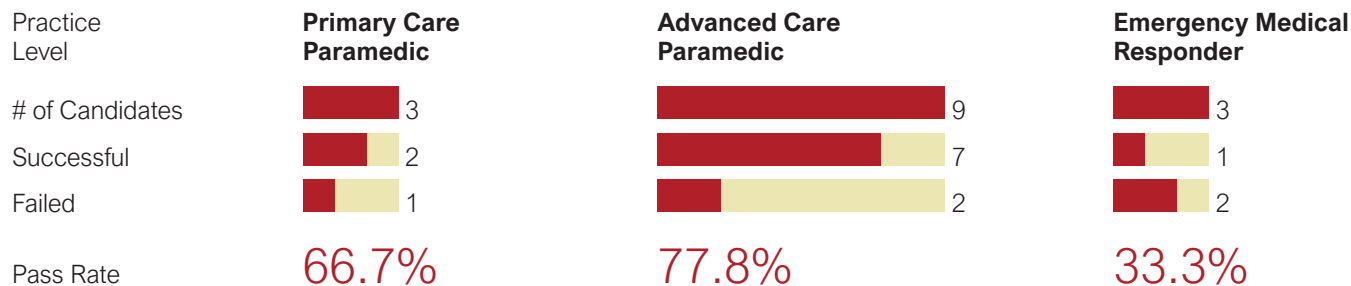
## EXAMINATION STATISTICS

The EMR Examination has been adopted by the paramedic regulators in Alberta, Saskatchewan and Manitoba while the COPR PCP and ACP Examinations are used in the provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Nova Scotia, Prince Edward Island and Newfoundland and Labrador.

### Canadian-Educated Candidates



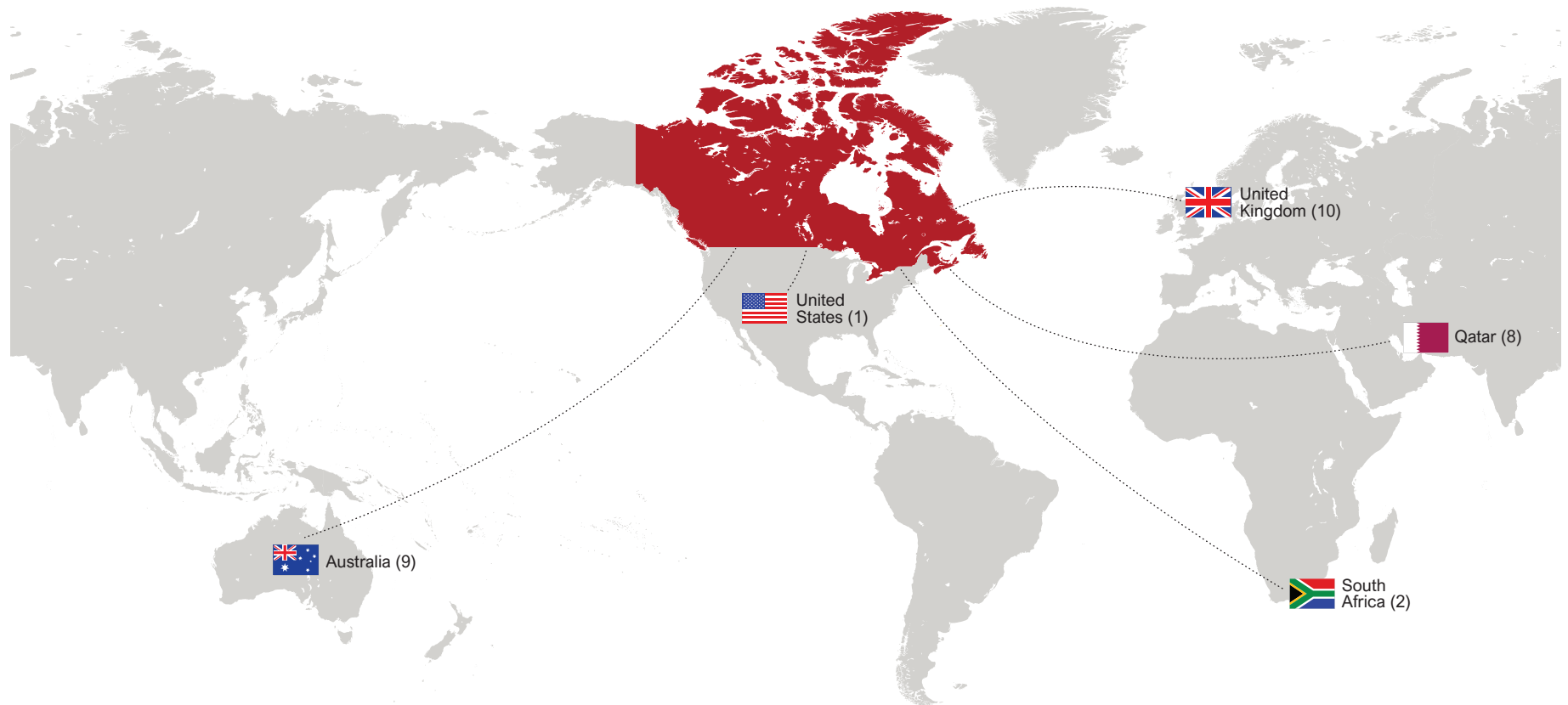
### Internationally-Educated Candidates





## PARAMEDIC EQUIVALENCY ASSESSMENT SYSTEM

In Canada, provincial paramedic regulators have the legislated authority to grant registration/licensure/certification to individuals to practice as paramedics. These regulators utilize COPR to assist them in assessing credentials of international applicants prior to those applicants completing provincial regulatory requirements. COPR assesses both the Primary Care Paramedic and Advanced Care Paramedic levels.



Primary Care  
Paramedic  
Applicants

20

Advanced Care  
Paramedic  
Applicants

14

Province	Primary Care Paramedic	Advanced Care Paramedic
British Columbia	● ● ● ● ● ● ● ● ● ●	● ● ● ● ● ● ● ● ● ●
Alberta	● ●	● ● ● ● ● ● ● ●
Ontario	● ● ● ● ●	● ●
Prince Edward Island	●	
Newfoundland and Labrador	●	

## REGISTRANT NUMBERS BY JURISDICTION

Jurisdiction	Emergency Medical Responder	Primary Care Paramedic	Intermediate Care Paramedic	Advanced Care Paramedic	Critical Care Paramedic	Total
British Columbia	2,885	4,546	N/A	708	137	8,271
Alberta	1,257	4,088	N/A	3,033	N/A	8,378
Saskatchewan	381	1,280	113	400	36	2,210
Manitoba	294	1,254	347	313	22	2,230
Ontario	N/A	8,615	N/A	1,787	106	10,508
Québec	N/A	5,987	N/A	93	N/A	6,080
New Brunswick*						
Nova Scotia	N/A	692	52	449	30	1,231
Prince Edward Island	N/A	119	12	85	N/A	216
Newfoundland	317	473	N/A	117	1	908
<b>Total</b>	<b>5,134</b>	<b>27,054</b>	<b>524</b>	<b>6,985</b>	<b>332</b>	<b>40,032</b>

\* 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.

# STRATEGIC PLAN 2023-25

COPR's 2023-2025 Strategic Plan represents our ongoing work in developing a roadmap to ensure that member organizations and stakeholders benefit from a national body that is proactive in the pursuit of its mission. It is an aspirational strategic plan that will continue to build upon our past achievements.

Five key areas are critical to the achievement of our mission and vision:



## 1

### **Focused engagement / stakeholder relationship growth**

COPR relies on the knowledge and support of its constituent members. To ensure the health and vibrancy of the organization, a plan must be developed that continues to satisfy the needs of its members and proactively supports them in meeting their mandates.

To truly be recognized as the leader in promoting excellence in paramedic regulation, COPR's internal and external stakeholders must be clearly identified, and what matters to them is understood. Gaps that currently exist need to be reviewed and activities developed to overcome these.

## 2

### **Addressing technology vulnerability**

Given the reliance on software platforms in numerous activities and information retention, there is a need to identify COPR's technology vulnerabilities. Appropriate mechanisms must be in place for protection of its information, resources and brand credibility.



# 3

## **Knowledge translation framework / harmonization strategy**

COPR must ensure it has a strategic framework with strong mechanisms and processes in place that fosters sharing of information and knowledge, and addresses transfer of this upon constituent member changes.



# 4

## **PERRs project completion and implementation**

The Pan Canadian Essential Regulatory Requirements (PERRs) project is a priority initiative arising from an urgent need for regulatory standards identified by the organization's constituent members. Implementation and evaluation processes must be in place, ensuring that they are appropriately operationalized. Outcomes of incorporating cultural sensitivity in the PERRs project should be realized, while taking into account the unique needs and knowledge of Indigenous communities and other vulnerable, underserved groups.



# 5

## **COPR Entry to Practice Examination**

COPR administers the Entry to Practice Examination for three designations (EMR, PCP, ACP). This is a great benefit to members, and the examination's integrity and validity must be maintained and enhanced. Care must be given to ensuring systems do not inadvertently pose barriers to entry for vulnerable groups and that processes align with other knowledge systems where possible.





## AWARDS OF EXCELLENCE

22|23

Every year, COPR recognizes candidates who score the highest on the PCP, ACP and EMR 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

### Adam Fillier

Adam Fillier is this year's recipient of the COPR ACP Award of Excellence, achieving a score of 765 out of 800.

Adam began his training as a paramedic in 2011 at The College of the North Atlantic. Adam graduated from that program as the top student in his class and was awarded The Presidents Medal for Academic Excellence.

In 2019, Adam began his training to become an ACP at Holland College where he graduated with distinction.





## PCP AWARD RECIPIENT

### Tanner Lange

The COPR 2022 PCP Award of Excellence goes to Tanner Lange with a score of 795 out of 800.

Tanner completed the Primary Paramedic Program, a part-time program in Swift Current at Great Plains College which was brokered through Sask Polytech, in June 2022, graduating with Great Distinction. He was also the recipient of Great Plains' Academic Achievement award.



## EMR AWARD RECIPIENT

### Wyatt McLaughlin

Wyatt McLaughlin is the recipient of COPR's EMR Award of Excellence with a score of 680/800.

In 2022, he completed the part-time EMR program with the Alberta Health and Safety Training Institute (AHASTI) located in Calgary. He currently practices as an EMR with the Canmore Fire Rescue Service.



# FINANCIAL STATEMENTS 22 | 23



## Canadian Organization of Paramedic Regulators

### FINANCIAL STATEMENTS

March 31, 2023

## 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, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2023, 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

May 30, 2023

## Canadian Organization of Paramedic Regulators

### Statement of Operations

For the year ended March 31	2023	2022
<b>REVENUES</b>		
Exam test revenue	\$ 1,495,042	\$ 1,320,392
Membership dues	103,112	103,112
Preparation Test	50,025	42,200
Assessment of international applicants	42,000	22,450
PEAS Project	-	52,555
	<b>1,690,179</b>	<b>1,540,709</b>
<b>EXPENDITURES</b>		
Amortization	43,816	23,322
Communication	44,255	11,685
Contractors	31,831	15,720
Exam maintenance committee	78,385	585
Exam operations	484,014	376,590
Interest on long-term debt	11,680	13,680
Meetings and travel	39,368	-
Office	7,918	10,838
Operational	60,577	35,882
Pan-Canadian Paramedic Equivalency Assessment System project	-	17,940
Pan-Canadian Regulatory Requirements project	253,989	83,850
Professional affiliation	18,948	18,457
Salaries and administrative services	399,552	362,091
	<b>1,474,333</b>	<b>970,640</b>
<b>Excess of revenues over expenditures before other items</b>	<b>215,846</b>	<b>570,069</b>
<b>Other income (expense)</b>		
Investment income	38,711	41,719
Unrealized loss on marketable securities	(50,895)	(53,702)
	<b>(12,184)</b>	<b>(11,983)</b>
<b>Excess of revenues over expenditures</b>	<b>\$ 203,662</b>	<b>\$ 558,086</b>

### Statement of Changes in Net Assets

	Balance, beginning of year	Contributions	Excess of revenues over expenditures	2023 Balance, end of year
<b>Unrestricted</b>	\$ 508,086	\$ (38,852)	\$ 203,662	<b>\$ 672,896</b>
<b>Internally restricted</b>				
General Contingency Reserve	700,000	-	-	<b>700,000</b>
Legal Defense Reserve	250,000	-	-	<b>250,000</b>
Strategic Priorities Reserve	61,148	38,852	-	<b>100,000</b>
EMR Exam Reserve	250,000	-	-	<b>250,000</b>
	<b>\$ 1,769,234</b>	<b>\$ -</b>	<b>\$ 203,662</b>	<b>\$ 1,972,896</b>
	Balance, beginning of year	Transfer	Excess of revenues over expenditures	2021 Balance, end of year
<b>Unrestricted</b>	\$ 1,065,469	\$ (1,115,469)	\$ 558,086	<b>\$ 508,086</b>
<b>Internally restricted</b>				
General Contingency Reserve	-	700,000	-	<b>700,000</b>
Legal Defense Reserve	-	250,000	-	<b>250,000</b>
Strategic Priorities Reserve	-	61,148	-	<b>61,148</b>
EMR Exam Reserve	145,679	104,321	-	<b>250,000</b>
	<b>\$ 1,211,148</b>	<b>-</b>	<b>\$ 558,086</b>	<b>\$ 1,769,234</b>



## Canadian Organization of Paramedic Regulators

### Statement of Financial Position

March 31	2023	2022
<b>ASSETS</b>		
<b>Current</b>		
Cash	\$ 1,353,858	\$ 922,943
Marketable securities (note 3)	1,016,102	1,199,165
Accounts receivable	951	19,918
Prepaid expenses	20,817	14,789
	<b>2,391,728</b>	2,156,815
<b>Property and equipment</b> (note 4)	<b>2,767</b>	3,031
<b>Intangible Assets</b> (note 5)	<b>344,418</b>	385,310
	<b>\$ 2,738,913</b>	\$ 2,545,156
<b>LIABILITIES</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (note 6)	\$ 82,920	\$ 83,631
Wages payable	20,763	36,787
Deferred revenue	437,250	359,700
Current portion of long-term debt (note 7)	74,016	70,720
	<b>614,949</b>	550,838
<b>Long-term debt</b> (note 7)	<b>151,068</b>	225,084
	<b>766,017</b>	775,922
<b>FUND BALANCES</b>		
<b>Unrestricted</b> (note 8)	<b>672,896</b>	508,086
<b>Internally restricted</b> (note 9)	<b>1,300,000</b>	1,261,148
	<b>1,972,896</b>	1,769,234
	<b>\$ 2,738,913</b>	\$ 2,545,156

**Commitments** (note 10)

Approved on  
behalf of the  
board:

Member

Member

### Statement of Cash Flows

For the year ended March 31	2023	2022
<b>Cash provided by (used for)</b>		
<b>Operating activities</b>		
Excess of revenues over expenditures	\$ 203,662	\$ 558,086
Items not affecting cash		
Amortization	43,816	23,322
Unrealized loss on marketable securities	50,895	53,702
Realized loss on marketable securities	463	-
Interest on long-term debt	11,680	13,680
	<b>310,516</b>	648,790
Change in non-cash working capital items		
Accounts receivable	18,967	(18,172)
Prepaid expenses	(6,028)	17,940
Accounts payable and accrued liabilities	(710)	22,814
Wages payable	(16,024)	29,464
Deferred revenue	77,550	359,700
	<b>384,271</b>	1,060,536
<b>Financing activities</b>		
Repayment of long-term debt	(82,400)	(80,099)
<b>Investing activities</b>		
Purchase of marketable securities	(130,438)	(1,256,873)
Proceeds on sale of marketable securities	262,142	4,006
Purchase of property and equipment	(2,660)	(2,973)
Purchase of intangible assets	-	(28,576)
	<b>129,044</b>	(1,284,416)
<b>Increase (decrease) in cash</b>	<b>430,915</b>	(303,979)
<b>Cash, beginning of year</b>	<b>922,943</b>	1,226,922
<b>Cash, end of year</b>	<b>\$ 1,353,858</b>	\$ 922,943

## Canadian Organization of Paramedic Regulators

### Notes to the Financial Statements

March 31, 2023

#### 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**

	2023	2022
Canadian Money Market Funds	\$ -	\$ 256,064
Canadian Neutral Balanced Funds	692,902	614,142
Global Fixed Income Balanced	323,301	325,959
	<b>\$ 1,016,203</b>	\$ 1,196,165

**4. Property and Equipment**

				2023	2022
	Rate	Cost	Accumulated amortization	Net book value	Net book value
Computer equipment	1/3 SL	\$ 8,780	\$ 6,013	\$ 2,767	\$ 3,031

**5. Intangible asset**

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Intangible assets	\$ 367,977	\$ 23,559	\$ 344,418	\$ 385,310

The Exam Question Bank is amortized using the straight-line method over ten years.

**6. Government remittances**

Included in accounts payable is government remittances payable of \$3,513 (2022 - \$26,060).

**7. Long-term debt**

	2023	2022
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 \$9,009. The debt is secured by intellectual property with a net book value of \$238,878	\$ 117,779	\$ 164,974
Alberta College of 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 \$6,536. The debt is secured by intellectual property with a net book value of \$105,539	107,305	130,830
	<b>225,084</b>	295,804
Less current portion	<b>74,016</b>	70,720
Due beyond one year	<b>\$ 151,068</b>	\$ 225,084
Estimated principal repayments are as follows:		
2024	74,016	
Subsequent years	151,068	
	<b>\$ 225,084</b>	

## 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 PSI to administer examination testing on behalf of the organization. The contract expires on March 31, 2029.

Estimated principal repayments are as follows:

2024	\$ 151,662
2025	230,944
2026	230,944
2027	230,944
2028	230,944
Subsequent years	230,944
	<hr/>
	\$ 1,306,382

## 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 \$951 (2022 - \$19,918). 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 \$82,920 (2022 - \$83,631). 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.



