



**2025**

# **ANNUAL REPORT**

**NOVA SCOTIA REGULATOR OF  
PARAMEDICINE**



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# VISION

Improving the Health of Nova Scotians through excellence in professional paramedicine care.

# MISSION

To protect the public and ensure public and member confidence by effectively regulating the paramedicine profession.

# VALUES

**Compassion** – for everyone

**Integrity** – doing the right thing even when people are not looking

**Innovation** – remaining open to possibilities, demonstrating critical thinking, taking appropriate risks, and encouraging innovation to improve outcomes

**Accountability** – to the public, government, members, and interested parties

**Fairness** – impartiality and fairness in how we do our work and treat those we represent and interact with

# ACKNOWLEDGEMENT

The Nova Scotia Regulator of Paramedicine acknowledges that we are in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq People and pays respect to the Indigenous knowledges held by the Mi'kmaq People, and to the wisdom of their Elders, past and present. The Mi'kmaq People signed Peace and Friendship Treaties with the Crown, and section 35 of the Constitution Act, 1982, recognizes and affirms Aboriginal and Treaty Rights. We are all Treaty People!

Nova Scotia Regulator of Paramedicine also acknowledges the histories, contributions, and legacies of African Nova Scotians, who have been here for over 400 years.

# A MESSAGE FROM THE CHAIR AND THE EXECUTIVE DIRECTOR/REGISTRAR



The 2025 Annual Report marked a defining period in the evolution of paramedicine regulation in Nova Scotia. Building on the foundational work of 2024, the Nova Scotia Regulator of Paramedicine (NSRoP) has successfully transitioned under the Regulated Health Professions Act (RHPA), becoming the first healthcare profession in the province to do so. This milestone reflects our unwavering commitment to regulating paramedicine in the public interest—ensuring that Nova Scotians receive safe, competent, and ethical care from qualified practitioners.

Throughout 2024 and 2025, NSRoP undertook a series of transformative initiatives that strengthened our regulatory framework and enhanced public trust. We approved the Medavie HealthEd Emergency Medical Responder (EMR) Program and adopted the COPR EMR Entry to Practice Examination, ensuring consistent, high-quality education and assessment for new registrants. We introduced conditional licensing for EMR graduates, clarified currency of practice requirements, and mandated professional liability insurance—each decision reinforcing our dedication to accountability, transparency, and public protection.

Recognising the global nature of healthcare and in response to meaningful engagement with the Government, which highlighted concerns regarding labour force shortages, NSRoP established expedited registration pathways for internationally trained paramedics from Australia, New Zealand, South Africa, and the United Kingdom. These pathways were carefully designed to uphold Nova Scotia's standards while strategically addressing the government's concern regarding workforce needs. By streamlining access for skilled professionals, NSRoP helped to strengthen the province's paramedic workforce and support timely, quality care for communities across Nova Scotia.

We also updated our Standards of Practice and Code of Ethics, introduced new definitions and safeguards around professional boundaries and sexual misconduct, and launched education sessions to support registrants in understanding and applying these updates. These efforts reflected our proactive approach to regulation. They also responded to a broader public concern: the lack of clarity around standards of care in cases of sexual misconduct by healthcare professionals. The fact that the government felt compelled to mandate this standard underscores the importance of the issue. By clearly informing registrants, we aimed to strengthen professional accountability and foster safer, more trustworthy healthcare environments.

# A MESSAGE FROM THE CHAIR AND THE EXECUTIVE DIRECTOR/REGISTRAR



Finally, as our licensing year ended, the NSRoP Board made meaningful progress toward developing its ENDS policies, which define the long-term outcomes the organisation aims to achieve for Nova Scotians. This work included clarifying the distinction between ENDS and strategic planning, conducting an environmental scan and risk assessment, and beginning the process of creating an ownership linkage plan to engage the public. These efforts will ensure that the ENDS policies are informed by both external trends and the values of the citizens of Nova Scotia.

We are listening to Nova Scotians, learning from their experiences, and shaping our strategic direction to reflect their needs and expectations.

We are proud of the progress made. Together, we are continually building upon a regulatory environment for paramedicine that is responsive, inclusive, and firmly rooted in the public interest.

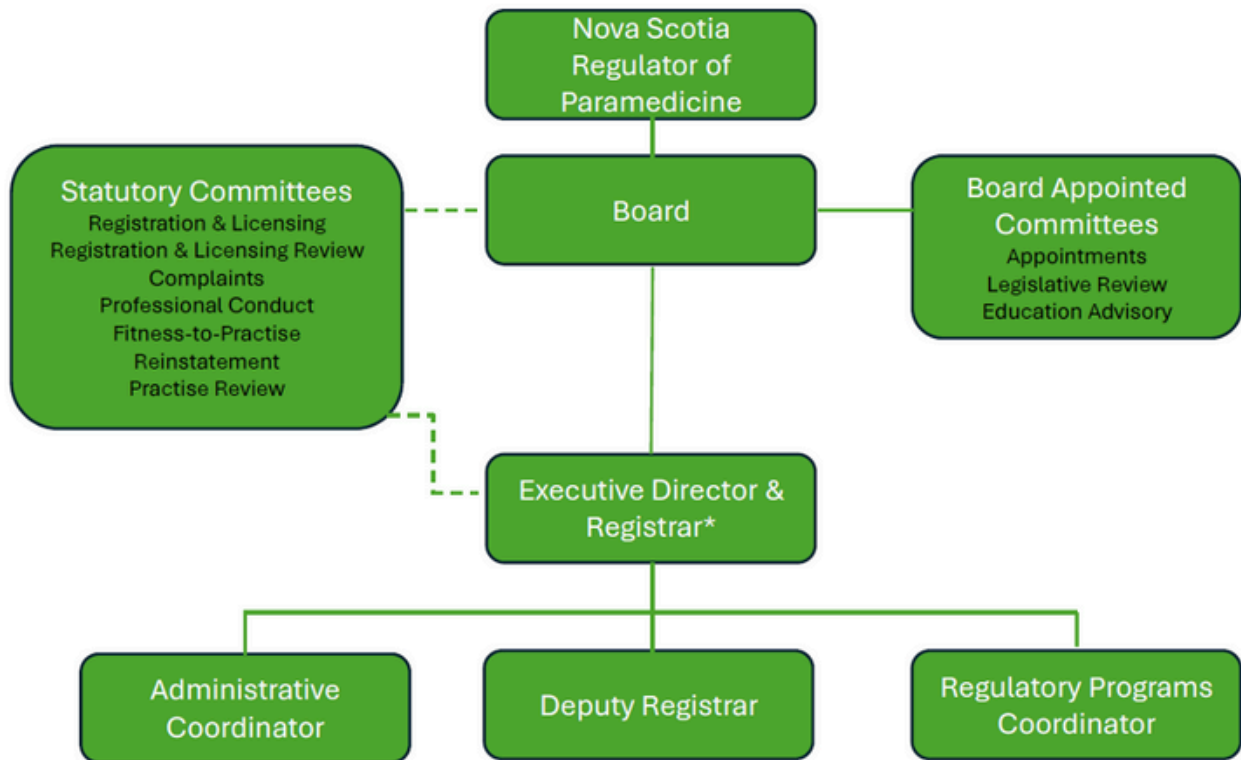
Respectfully,

Donna Denney, OIC Public Representative  
Chair

Karl Kowalczyk, ACP, BBA  
Executive Director/Registrar

# ORGANIZATIONAL STRUCTURE

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Solid lines represent direct reporting relationships, while dotted lines indicate a relationship without direct reporting. The Executive Director & Registrar position is marked with an asterisk to show that the Registrar does not report to the Board but maintains a non-direct reporting working relationship with the statutory committees.

## Regulatory Bodies Structure

The Nova Scotia Regulator of Paramedicine (“the Regulator” or “NSRoP”) is a legal entity established under the Nova Scotia Regulated Health Professions Act (RHPA), SNS 2023, c 15. As of May 30, 2024, through Order-in-Council 2024 -181, the College of Paramedics of Nova Scotia was continued as NSRoP, granting it the legal authority to govern the paramedicine profession in Nova Scotia.

As a body corporate, NSRoP has the authority to make decisions, manage finances and resources, enter into contracts, and take legal action when necessary. This authority is exercised in accordance with the RHPA, the RHPA General Regulations, Paramedicine Regulations and NSRoP Bylaws, with accountability to both the Minister of Health and Wellness and the public. With this authority comes the responsibility to act in the public interest – ensuring decisions are fair, transparent, and consistent and upheld to protect the safety and trust of Nova Scotians.

# ORGANIZATIONAL STRUCTURE



## The Board

The RHPA authorises a Board of Directors to govern the Regulator and is responsible for overseeing the regulation of the paramedicine profession. The Board, amongst other things, governs the affairs of the Regulator. It approves bylaws, standards of practice, codes of ethics and competency frameworks. It also sets the licensing fees, approves budgets through Executive Limitations and makes appointments to both Board and Statutory Committees. The Board is not involved in the day-to-day operations. It maintains a clear separation from the operational staff, other than to monitor and evaluate the Executive Director/Registrar on operational performance. More information regarding the Board's authority is available in [the Nova Scotia Regulator of Paramedicine Board Governance Manual](#).

The Board is composed of nine (9) members – five (5) registrants appointed by the Board and four (4) public representatives appointed by the Governor-in-Council. Officers of the Board include a Chair and Vice-Chair, with defined roles and term limits. More information regarding the Board is available in [the Nova Scotia Regulator of Paramedicine Bylaws](#).

## Board Appointed Committees

The Regulator has a few Board-appointed committees that support the Board's governance responsibilities. These committees provide advice, conduct reviews, and help implement Board-approved processes. Each committee reports directly to the Board and operates within the authority granted by the Board.

The Board-appointed committees and their responsibilities include:

- The Appointments Committee, which assists the Board in identifying and recommending qualified candidates for appointments to the Board and its committees. It oversees recruitment and selection processes, applies the Board's competency matrix, and ensures diversity, fairness, and transparency in appointments.
- The Legislative Review Committee, which reviews legislation, regulations, and bylaws relevant to paramedicine. It advises the Board on legal and regulatory changes, ensures alignment with current laws, and supports compliance and regulatory integrity.
- The Education Advisory Committee, which provides advice on paramedicine education standards and programs. It reviews education program criteria, advises on continuing competence and scope of practice education, and ensures alignment with regulatory tools.

## Operational Staff

Operational responsibilities are carried out under the leadership of the Executive Director/Registrar, a unified role created by the Board to enhance efficiency and accountability. This position combines two distinct sets of duties: the Executive Director oversees daily operations and implements the strategic goals set by the Board, while the Registrar fulfils legislated responsibilities such as managing registration and licensing processes, handling complaints, maintaining public records, and participating in the fitness-to-practise process. The Executive Director/Registrar is directly accountable to the Board through the Chair and attends all Board meetings as a non-voting ex officio participant. Importantly, this role is bound by the confidentiality provisions of the RHPA and cannot disclose specific details about applicants or registrants involved in a regulator process to the Board.

# ORGANIZATIONAL STRUCTURE



## Statutory Committees

Statutory committees at the Regulator are independent decision-making bodies established under the Regulated Health Professions Act. While the Board of Directors appoints their members and approves their terms of reference, these committees do not make decisions on behalf of the Board, nor do they require Board approval to carry out their duties. Each committee operates within its legal authority and is responsible for specific regulatory functions that protect the public and uphold professional standards in paramedicine.

While the Board does not provide director oversight, it does provide policy guidance that statutory committees follow, which adheres to the legislation, regulations, and bylaws. However, it cannot interfere with or override their decisions. This separation of powers ensures fairness, transparency, and accountability in the regulation of paramedicine.

### ***The statutory committees and their responsibilities include:***

- The Registration and Licensing Committee, which reviews applications referred to it by the Registrar from individuals seeking to become registrants. It ensures that applicants meet the required education, experience, competency and other registration and licensing criteria before granting a licence to practise.
- The Registration and Licensing Review Committee, which handles appeals from applicants who disagree with decisions made by the Registration and Licensing Committee. It provides an independent and fair review process.
- The Complaints Committee that investigates complaints about registrants related to conduct, ethics, or competence. It can dismiss complaints, issue cautions, or refer serious matters to the Professional Conduct Committee.
- The Professional Conduct Committee, which conducts formal hearings when a complaint involves serious misconduct or incompetence. It has the authority to impose disciplinary actions such as suspensions, conditions, or revocations of a licence.
- The Fitness-to-Practise Committee that reviews cases where a registrant may be unable to practise safely due to health or personal issues. It ensures that only those who are fit to practise provide care to the public.
- The Reinstatement Committee, which considers applications from individuals seeking to have their registration or licence reinstated after it has been revoked or suspended. It evaluates whether the individual has met the necessary conditions to return to practice.
- The Practice Review Committee, which assesses the professional practice of registrants to ensure they meet regulatory standards. It may conduct audits or evaluations and recommend improvements or additional training.

This organisational structure helps to maintain a clear governance structure that ensures accountability, transparency, and public protection. The Board sets strategic direction, while independent statutory committees handle core regulatory functions. The Executive Director/Registrar oversees daily operations and regulatory processes, ensuring decisions align with legislation and public interest.



# INITIAL BOARD OF DIRECTORS

## 2024-2025

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In its eight years of operations, the NSRoP Board consisted of nine directors, with the Executive Director/Registrar serving as an ex officio. The Legacy Board appointed seven registrants, while the Nova Scotia Governor-in-Council appointed two public representatives, through an Order-in-Council (OIC).

The Board of Directors are pictured below.



Donna Denney, Chair (OIC Public Representative)



Allan LaPierre, Vice-Chair (Registrant, CCP)



Bruce Sangster (Registrant, ACP)



Nicholas Burke (OIC Public Representative)



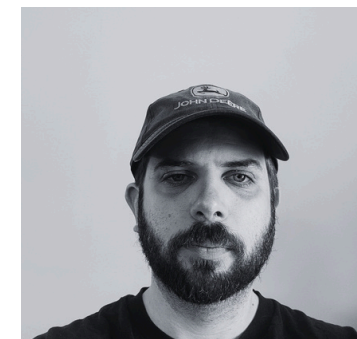
Barry Tracey (Registrant, ACP)



Laura Hirello (Registrant, PCP)



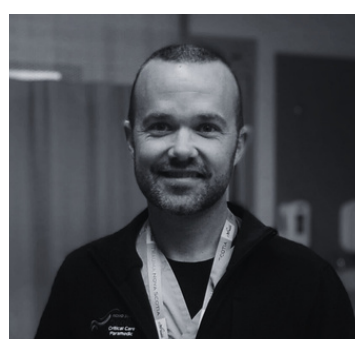
Zachary Fitzsimmons (Registrant, ACP)



Kirk Outhouse (Registrant, ACP)



Karl Kowalczyk, ED/Registrar



Ryan Fitzpatrick (Registrant, CCP)

### Outgoing Board Members

The Regulator is particularly grateful to the outgoing Directors for their dedication and commitment to serving and protecting the public interest in the practice of paramedicine. This year's outgoing Directors include Laura Hirello and Zachary Fitzsimmons.



Laura Hirello (Registrant, PCP)



Zachary Fitzsimmons (Registrant, ACP)

# STATUTORY AND BOARD APPOINTED COMMITTEES 2024 – 2025

## Board Appointed Committees

### Appointments Committee

Kevin Carey, CCP, Chair, Registrant  
 Jim Williams, Public Representative  
 Pamela MacLennan, ACP, Registrant

### Education Advisory Committee

Under Development

### Legislative Review Committee

Under Development

### Statutory Committees

Registration and Licensing Committee  
 (Donald) Ryan Brown, PCP, Chair, Registrant  
 Kirk Outhouse, ACP, Registrant  
 Nick Burke, OIC, Public Representative  
 Zachary Fitzsimmons, ACP

### Registrant Registration and Licensing Review Committee

Loretta Manning, Chair, Public Representative  
 Brian Oliver, ACP,  
 Registrant Darryl Chickness, CCP, Registrant

### Complaints Committee

Elizabeth Mann, Chair, Public Representative  
 Vice Chair, Under Review  
 Colleen Carey, ACP, Registrant  
 Jim Williams, Public Representative  
 JJ MacIsaac, ACP, Registrant  
 Laura Hirello, PCP, Registrant  
 Peter Hico, CCP, Registrant  
 Stephen Leadlay, ACP, Registrant

### Professional Conduct Committee

Douglas Lloy, Chair, Public Representative  
 Vice Chair, Under Review  
 Alexa Desaulniers, ACP, Registrant  
 David Feargrieve, ACP, Registrant  
 Greg Wolfe, PCP w/ AAA, Registrant  
 Mark Walker, ACP, Registrant  
 Paul Carr, ACP, Registrant  
 Tyler MacCuspig, ACP, Registrant  
 William Hill, CCP, Registrant

### Fitness to Practise Committee

Loretta Manning, Chair, Public Representative  
 Vice Chair, Under Review  
 Jason MacKay, ACP, Registrant  
 Matthew Vaughan, ACP, Registrant  
 Sandee Crooks, ACP, Registrant

### Reinstatement Committee

Under Development

### Practice Review Committee

Under Development

# PUBLICATION OF NOTICES



## Publication of Notices

Subsection 12(3) of the Regulated Health Professions Act indicates that the registrar must send a copy of any proposed bylaw or changes to a bylaw to each registrant, the Minister, and anyone else specified in the regulations. The registrar must also publish a notice of the proposed bylaw or changes on the regulatory body's website for at least 30 days and ask for feedback.

Over the past year, NSRoP published a notice of proposed bylaws and/or bylaw changes on its website on two occasions, including June and September of 2024.

When broad consultations are conducted, NSRoP publishes them on the website under the News section. You can find them via the hyperlink [Nova Scotia Regulator of Paramedicine: Home - News.](#)



# REGULATOR HIGHLIGHTS

## **Governance and Leadership**

In 2024, paramedicine regulation in Nova Scotia entered a new chapter with the launch of the Nova Scotia Regulator of Paramedicine (NSRoP) under the Regulated Health Professions Act (RHPA). During the period from April 1 to June 2, 2024, the regulator continued its operations under the Paramedics Act, actively preparing the organisation for its forthcoming transition to the Regulated Health Professions Act (RHPA). This transition, which took effect on June 3, 2024, marked the replacement of the former College of Paramedics of Nova Scotia and reinforced an ongoing commitment to transparency, accountability, and public interest.

The newly formed Initial Board, made up of seven paramedics and two public representatives, quickly established its leadership with Donna Denney as Chair and Allan LaPierre as Vice-Chair, whose appointments supported Board continuity.

Early efforts centred on operational readiness—approving foundational bylaws, aligning policies with RHPA, and committing to timely public reporting of Board decisions, including the release of the first public-facing board minutes from the June 4, 2024, Board meeting. A major milestone was the comprehensive update to the Governance Manual, which reflects best practices and the Carver Policy Governance Model.

The Board also prioritised self-evaluation, reviewing its values, style, and conduct policies. To strengthen its accountability to the public, it engaged a governance consultant to guide sessions on public engagement, risk management, and long-term goals—laying the groundwork for a responsive and forward-thinking regulatory body.

## **Competency-Framework Updates**

In 2024, the Nova Scotia Regulator of Paramedicine made significant progress in formalising and approving its Competency Frameworks to support the regulation of paramedicine under the Regulated Health Professions Act (RHPA). The Board reviewed and approved several key documents, including the Competency Framework Introduction, Glossary of Terms, Education and Examination Resources, and specific frameworks for Emergency Medical Responders (EMRs), Primary Care Paramedics (PCPs), Advanced Care Paramedics (ACPs), and Critical Care Paramedics (CCPs).

The decision to adopt these frameworks was driven by the value in aligning with national standards, particularly the Pan-Canadian Essential Regulatory Requirements (PERRs) developed by the Canadian Organisation of Paramedic Regulators (COPR). The Regulator consulted closely with COPR throughout the review process to ensure that all documents met the specific requirements of Nova Scotia practice. By collaborating with COPR, the Regulator was able to adapt and align the materials with NSRoP's regulatory standards, providing clear guidance for registrants while maintaining the province's commitment to strong, accountable regulation.

# REGULATOR HIGHLIGHTS

The frameworks were also updated to include definitions and terminology consistent with NSRoP's regulatory language, such as "paramedicine diagnosis." The Regulator recognised its legislative mandate and implemented a plan to inform registrants of the changes that affect their practice and the standards they are expected to uphold.

These decisions reflect a thoughtful and strategic approach to regulatory development, ensuring that competency frameworks are comprehensive, consistent, and tailored to Nova Scotia's paramedicine landscape.

## **Emergency Medical Responder (EMR) Licensing Category**

In 2024, the Nova Scotia Regulator of Paramedicine (NSRoP) made a landmark decision to formally approve the Emergency Medical Responder (EMR) category as a new licence within the province's paramedicine regulatory system under the Regulated Health Professions Act (RHPA). This introduction marked the first time Nova Scotia recognised and regulated EMRs as a distinct professional group. In tandem, NSRoP authorised the Medavie HealthEd EMR Program and the COPR EMR Entry to Practice Examination—key steps in supporting this new licence. These approvals formed part of a broader initiative to expand the province's regulatory framework and ensure that the EMR designation is integrated effectively into the paramedicine landscape.

The Medavie HealthEd EMR Program was reviewed extensively by both the Legacy Board and the Initial Board. Although the Legacy Board lacked the authority to regulate EMRs at the time, it expressed confidence in the program's alignment with paramedic competencies. Once NSRoP gained regulatory authority over EMRs, the Initial Board approved the program for delivery in Nova Scotia, with the condition that Medavie HealthEd must comply with NSRoP's current and forthcoming Education Program Approval policy and standards within six months. This decision reflects the Board's commitment to ensuring high-quality education while supporting workforce development.

Simultaneously, the Board approved the COPR EMR Entry to Practice Examination as the official licensing exam for EMRs in Nova Scotia. This decision was based on the exam's alignment with the Pan-Canadian Essential Regulatory Requirements (PERRs) and its rigorous development process, which includes expert oversight and secure administration through the COPR examination provider. The Board emphasised that the exam meets Nova Scotia's regulatory standards and provides a reliable mechanism for assessing EMR competencies.

Together, these approvals demonstrate NSRoP's proactive and thoughtful approach to regulation. By endorsing an education provider and a nationally recognised examination, the regulator has reinforced its commitment to public safety and professional accountability.

# REGULATOR HIGHLIGHTS

## New Expedited Pathways for International Applicants

To help meet Nova Scotia's growing healthcare needs, and with funding from the Nova Scotia Government, the Nova Scotia Regulator of Paramedicine (NSRoP) introduced expedited registration and licensing pathways for internationally trained paramedics from New Zealand, South Africa, and the United Kingdom between June 2024 and January 2025. This initiative builds on earlier work completed by NSRoP between April 2023 and March 2024, during which an expedited pathway was approved for applicants from Australia.

These pathways were developed through comprehensive reviews of each country's paramedicine education, accreditation, regulation, and practice standards to ensure strong alignment with Nova Scotia's regulatory requirements. The primary objective is to welcome well-qualified international professionals while upholding public safety and the highest standards of practice.

A key feature of these expedited pathways is the use of conditional licensing to support registrants as they transition into practice within the Nova Scotia context. Internationally trained applicants who meet the criteria for the expedited pathway are eligible for conditional registration and licensing, allowing them to begin practising under clearly defined conditions and restrictions. This period of conditional licensure provides registrants with the time to access gap-training, orientation, and supervised practice, ensuring they are fully supported as they adapt to the specific clinical and regulatory environment of Nova Scotia. The Regulator's approach balances regulatory rigour with practical support, offering a clear and supportive route to full registration and licensing.

- Australia & New Zealand: Approved for both Primary Care Paramedic (PCP) and Advanced Care Paramedic (ACP) pathways. Applicants undergo gap assessments and supervised practice under conditional licensing before achieving full licensure.

- South Africa: ANT-designated paramedics are eligible to apply for conditional PCP licensure, with a supported transition period.

- United Kingdom: Newly Qualified Paramedics (NQPs) may access the PCP pathway with conditional licensing, receiving guidance and oversight during their initial practice.

Applicants from South Africa and the United Kingdom seeking Advanced Care Paramedic licensure do not qualify for the expedited pathway and must undergo a comprehensive individual assessment.

Overall, these initiatives underscore NSRoP's commitment to supporting the expansion of the paramedicine workforce while ensuring that all practitioners are well-prepared and supported, maintaining a strong foundation of public safety and quality care for Nova Scotians.



## **Sunsetting of the Intermediate Care Paramedicine Licensing (ICP) Category**

In 2024, the Nova Scotia Regulator of Paramedicine (NSRoP) made a significant and thoughtful decision regarding the future of the Intermediate Care Paramedic (ICP) designation. With the implementation of the Regulated Health Professions Act (RHPA), the Board recognised the need to modernise licensing categories and ensure they reflect current standards of practice and regulatory clarity. As part of this migration, the ICP designation officially sunset on March 31, 2025. To support ICPs through this change, all registrants holding the ICP designation were automatically migrated to the Primary Care Paramedic (PCP) register with additional approved activities.

These additional activities are permitted under language in the RHPA that allows for an “expanded scope of practice.” According to the RHPA, “expanded scope of practice” refers to those services not at present in the scope of practice of a particular designation, but within the scope of practice of the regulated health profession, approved by the board for practice by registrants who have completed education approved for that purpose by the board. This means that former ICPs, now registered as PCPs, are eligible to perform certain advanced functions so long as they have completed the necessary, board-approved education.

This approach ensures that paramedics can continue to use their skills and experience in a safe and regulated manner, and that the evolution of paramedicine in Nova Scotia remains responsive to both patient needs and contemporary regulatory frameworks.

A commitment to public safety, professional accountability, and operational consistency guided the decision. The ICP designation, while historically valuable, lacked a formal competency framework and education pathway. Migrating ICPs to the PCP category with an expanded scope of practice aligns with modern paramedicine standards and supports a unified regulatory approach. The Board approved a dedicated registration and licensing policy to facilitate this migration, ensuring a smooth and respectful process for all affected registrants, which is available in the Regulator’s Regulatory Processes Policy Manual.

Recognising the personal and professional impact of this change, NSRoP communicated directly with ICP registrants through personalised letters and follow-up messaging. The Regulator acknowledged the importance of the ICP designation to many practitioners and committed to clear, factual, and compassionate communication throughout the transition. Registrants retained their ability to practice safely and effectively, with future options to adjust their scope of practice as needed.

This migration is part of a broader evolution in paramedicine regulation—one that emphasises competency, clarity, and care. It reflects NSRoP’s dedication to supporting safe practice while upholding the public interest and ensuring Nova Scotians continue to receive high-quality paramedicine care.

# REGULATOR HIGHLIGHTS

## Emergency Medical Responder Graduate License

In 2024, the Nova Scotia Regulator of Paramedicine (NSRoP) approved a conditional licensing pathway for Emergency Medical Responders (EMRs), marking a significant advancement in regulatory inclusivity and workforce development. This decision was rooted in the recognition that EMR graduates, like those from the newly approved Medavie HealthEd EMR program, require a structured and supportive transition into professional practice.

The Board adopted a policy modelled after the existing framework for Primary Care Paramedic (PCP) graduates, allowing EMR graduates to receive a conditional licence upon program completion. Under this policy, EMR graduates must practice under indirect supervision, are permitted up to three attempts to pass the entry-to-practice examination and must do so within one year of graduation. If unsuccessful, their licence will be suspended rather than revoked, ensuring fairness while maintaining public safety.

This approach reflects NSRoP's commitment to balancing regulatory rigour with compassion and practicality. It supports new practitioners as they gain experience and prepare for licensure, while safeguarding the public through structured oversight. The decision also aligns with broader efforts to modernise paramedicine regulation under the Regulated Health Professions Act (RHPA), reinforcing NSRoP's leadership in fostering a competent, accountable, and well-supported paramedic workforce in Nova Scotia.

## Currency of Practice:

Beginning February 1, 2025, all registrants with the Nova Scotia Regulator of Paramedicine (NSRoP) must demonstrate currency of practice as part of their annual licence renewal. This requirement, outlined in NSRoP Bylaw Article 24.1(c), ensures that paramedics maintain active engagement in their profession and uphold high standards.

To meet the currency requirement, registrants must have practiced paramedicine for at least one of the following: 75 hours in the past 12 months, 225 hours in the past 3 years, or 375 hours in the past 5 years without a continuous absence of two years. Importantly, practice hours are not limited to direct clinical care. They may include roles in education, research, administration, regulation, advocacy, and other activities that apply paramedicine knowledge, skills, and judgment.

Eligible practice activities must align with the registrant's current scope of practice (e.g., EMR, PCP, ACP, CCP), reflect approved competencies and standards, and involve meaningful application of paramedicine expertise. This inclusive approach recognizes the diverse contributions paramedics make across healthcare systems and supports professional growth and flexibility.

This requirement promotes fairness, clarity, and accountability, reinforcing NSRoP's commitment to excellence in the delivery of paramedicine services.



## **Professional Liability Insurance**

Requiring licensed registrants to carry professional liability insurance is a key step in strengthening public trust, promoting accountability, and supporting professional autonomy in paramedicine. This requirement ensures that members of the public have access to financial compensation in the rare event of harm caused by a registrant's conduct, while also protecting registrants from the personal financial burden of legal defence in regulatory or civil proceedings.

Under the Regulated Health Professions Act (RHPA), all licensed registrants must hold independent professional liability insurance, as approved by the Board, in which the registrants are the named insured. Therefore, the Board decided that, starting February 1, 2025, and during all future licence renewal periods, registrants must provide proof of coverage that includes: \$5 million per occurrence and \$10 million aggregate limits, defence costs, continuous coverage in the registrant's name, and an extended reporting period endorsement. Employer-provided or practice-specific insurance is no longer sufficient to meet the professional liability insurance requirements.

This policy reinforces the principles of self-regulation by requiring registrants to take personal responsibility for their professional obligations. It also ensures consistent protection across all practice settings, regardless of employment arrangements. The Nova Scotia Regulator of Paramedicine (NSRoP) does not provide insurance to registrants so as to maintain impartiality and avoid conflicts of interest in professional conduct matters.

This requirement reflects NSRoP's commitment to excellence, fairness, and public protection, while empowering registrants to uphold the highest standards of professional practice.

## **Standards of Practice and Code of Ethics Updates**

In 2025, the Nova Scotia Regulator of Paramedicine made significant strides in enhancing its regulatory framework by updating and formally approving revisions to the Standards of Practice and Code of Ethics. These documents were separated to clarify their distinct roles—ethical guidance and professional expectations—and were revised to include the Emergency Medical Responder (EMR) designation. The Board adopted the COPR PERRs Regulatory Practice Standards as the foundation for the updated Standards of Practice, ensuring alignment with national benchmarks.

Additionally, the Code of Ethics was refined to reflect the regulator's values and responsibilities under the Regulated Health Professions Act (RHPA). The Board ratified new standards on Professional Boundaries and Sexual Misconduct and Abuse, meeting government mandates and reinforcing public protection.

# REGULATOR HIGHLIGHTS



Developed in collaboration with the Nova Scotia Regulated Health Professions Network and supported by legal counsel, the new standard defines key terms such as “sexual misconduct,” “sexual abuse,” “client,” “vulnerable former client,” and “intimate partner.” It establishes a mandatory twelve-month cooling-off period after care ends before any personal relationship may begin, ensuring protection from lingering power imbalances. The standard also outlines mandatory reporting duties and expectations for cooperation with regulatory processes.

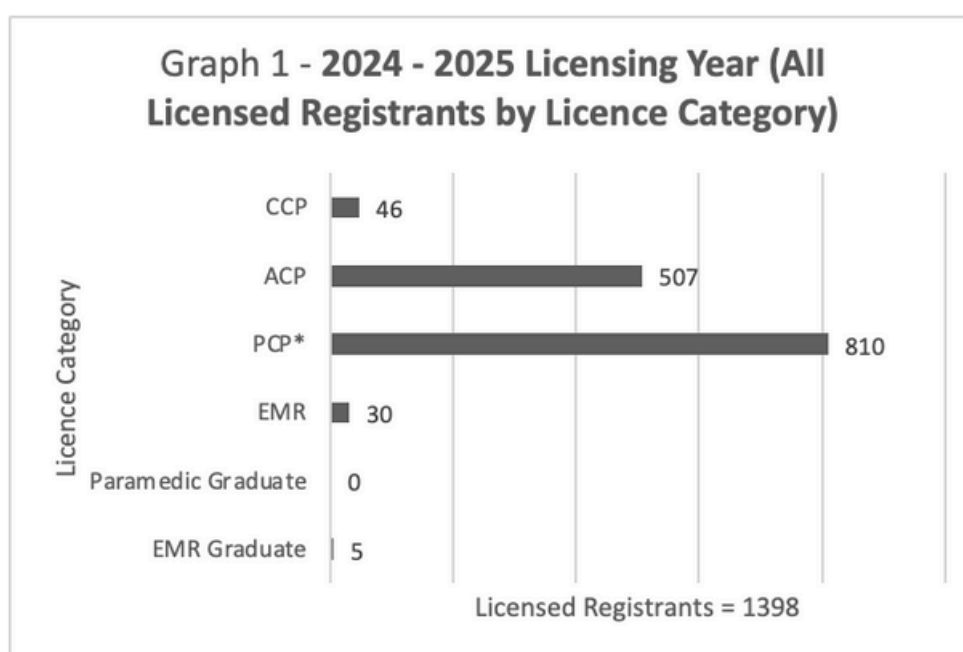
In addition, the term “client” now replaces “patient” across all standards to align with broader healthcare terminology. These changes also prompted updates to the existing Professional Boundaries standard (5.0). The Sexual Misconduct and Sexual Abuse standard took effect on January 8, 2025. To support registrants, the regulator held educational sessions from January through March 2025. Registrants need to familiarise themselves with the updated standards, empowering them to understand the expectations guiding their professional practice. By staying informed, practitioners can confidently uphold the values of the profession while delivering high-quality, ethical care.

These significant revisions reflect a proactive and thoughtful approach to safeguarding the public and supporting paramedicine practitioners in delivering ethical, competent care.

# REGULATORY ACTIVITIES

## Registration and Licensing

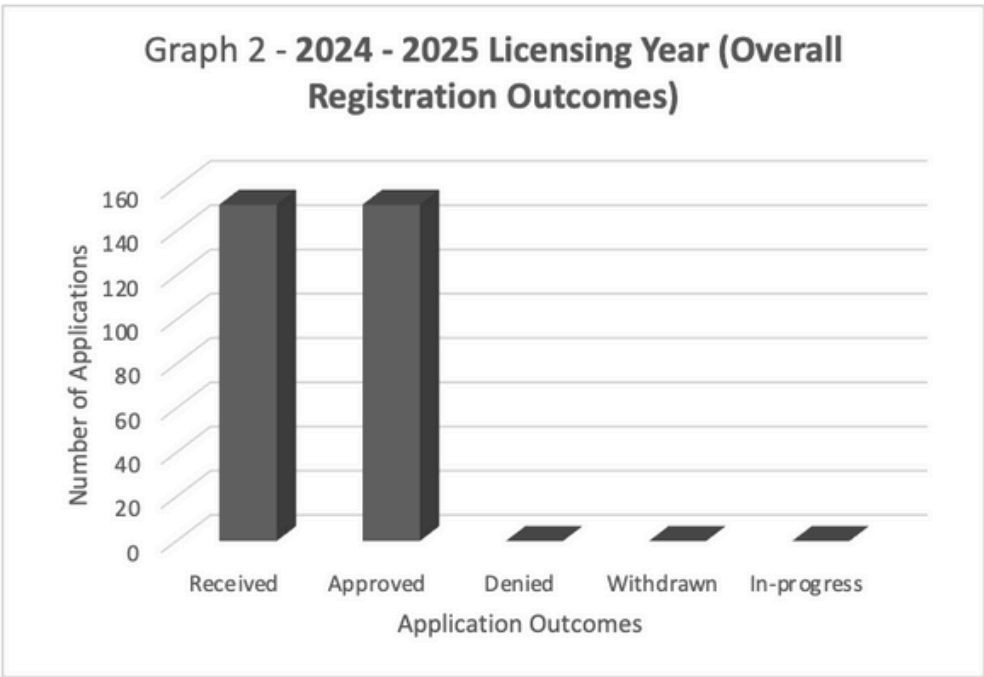
This area of the annual report highlights the Nova Scotia Regulator of Paramedicine's dedication to maintaining accurate, transparent records of all licensed registrants in the province, by actively tracking registration and licensing activities—including new registrants, those relocating from other provinces, and those who re-license — the regulator ensures compliance with the Regulated Health Professions Act, the Patient Access to Care Act, the Fair Registration Practices Act and the Canadian Free Trade Agreement.



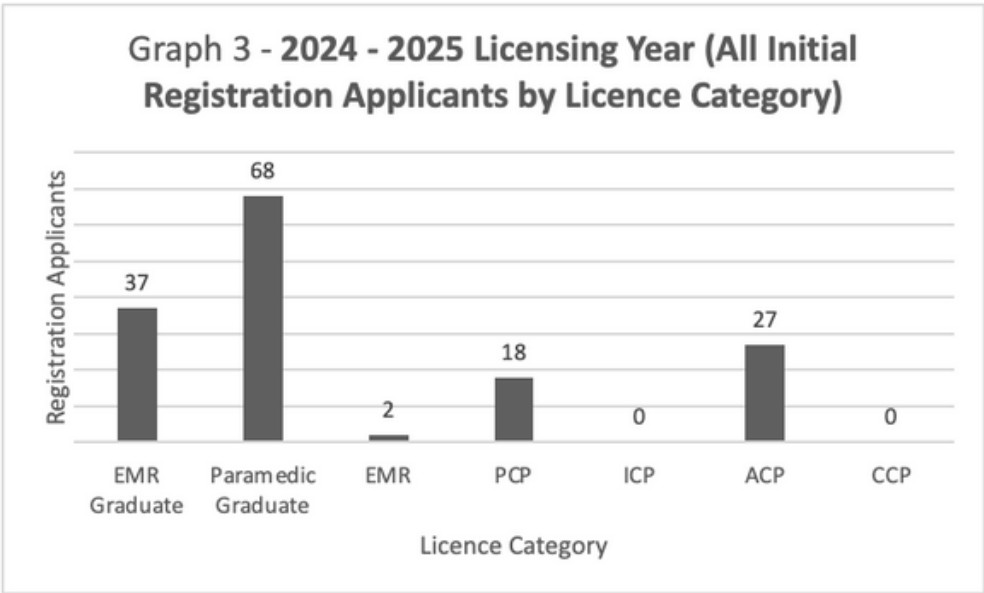
Graph 1: Overview of the total number of registrants licensed by the Regulator during the Licensing Year of April 1, 2024, to March 31, 2025, based on their licence category. The graph demonstrates that a total of 1398 registrants held a licence during the year.

| Table 1 - 2024 - 2025 Licensing Year<br>(Registration Application Outcomes by Licence Category) |              |                    |     |     |     |     |     |
|---|--------------|--------------------|-----|-----|-----|-----|-----|
| Outcome   | EMR Graduate | Paramedic Graduate | EMR | PCP | ICP | ACP | CCP |
| Approved  | 37           | 68                 | 2   | 18  | 0   | 27  | 0   |
| Denied  | 0            | 0                  | 0   | 0   | 0   | 0   | 0   |
| Withdrawn   | 0            | 0                  | 0   | 0   | 0   | 0   | 0   |
| In-progress   | 0            | 0                  | 0   | 0   | 0   | 0   | 0   |
| Total Received  | 37           | 68                 | 2   | 18  | 0   | 27  | 0   |

Table 1: Overview of the registration applications' outcomes by licence category for all registration applications received by the Regulator between April 1, 2024, and March 31, 2025.



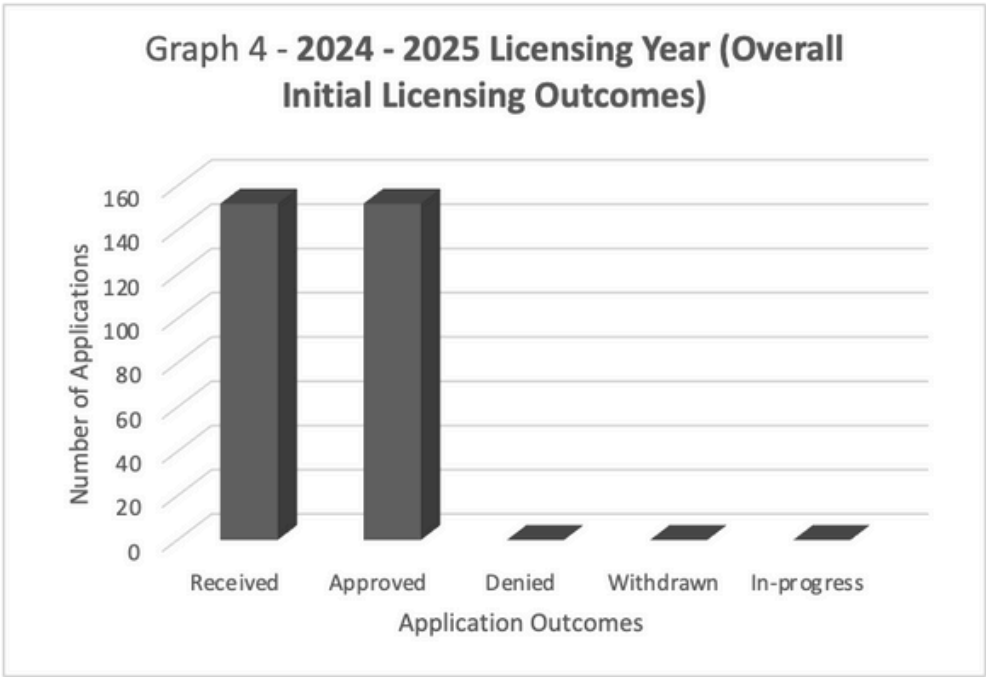
Graph 2: Overview of the outcomes for all registration applications received by the Regulator during the Licensing Year of April 1, 2024, to March 31, 2025. The graph demonstrates that a total of 152 people applied for registration, 152 were registered, zero were denied, zero withdrew their application, and zero were in progress at the end of the licensing year.



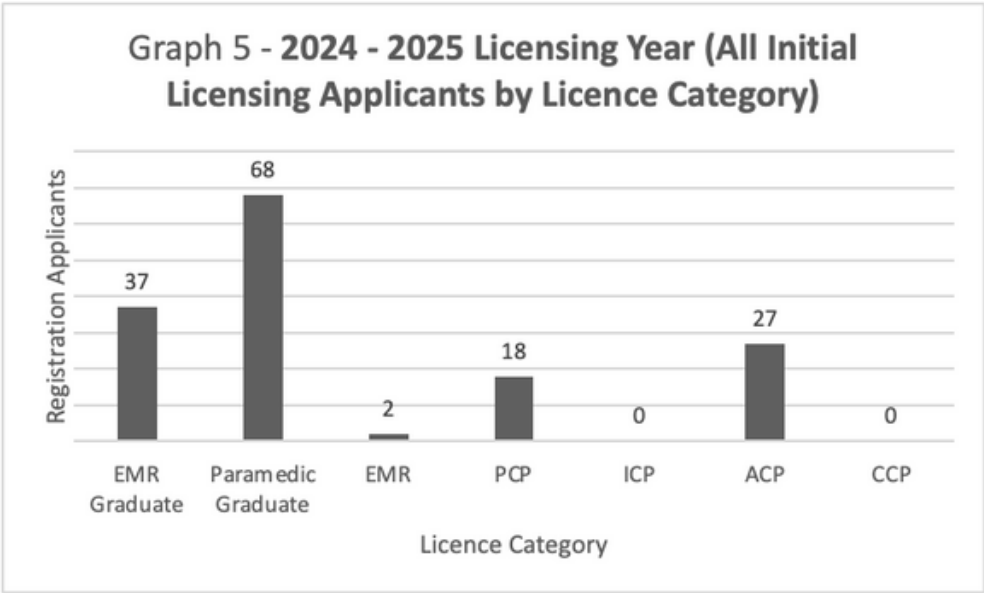
Graph 3: Overview of the total number of registration applications received by the Regulator during the Licensing Year of April 1, 2024, to March 31, 2025, based on their licence category. The graph demonstrates that a total of 152 people applied for registration.

| Table 2 - 2024 - 2025 Licensing Year<br>(Licensing Application Outcomes by Licence Category) |              |                    |     |     |     |     |     |
|--|--------------|--------------------|-----|-----|-----|-----|-----|
| Outcome  | EMR Graduate | Paramedic Graduate | EMR | PCP | ICP | ACP | CCP |
| Approved   | 37           | 68                 | 2   | 18  | 0   | 27  | 0   |
| Denied   | 0            | 0                  | 0   | 0   | 0   | 0   | 0   |
| Withdrawn  | 0            | 0                  | 0   | 0   | 0   | 0   | 0   |
| In-progress  | 0            | 0                  | 0   | 0   | 0   | 0   | 0   |
| Total Received   | 37           | 68                 | 2   | 18  | 0   | 27  | 0   |

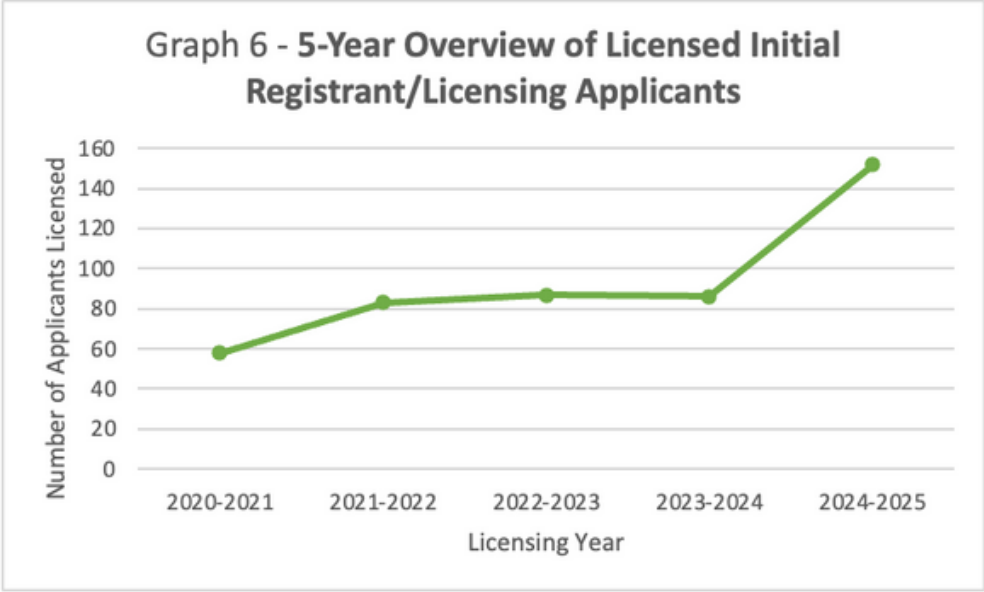
Table 2: Overview of the initial licensing applications outcomes by licence category for all licensing applications received by the Regulator between April 1, 2024, and March 31, 2025.



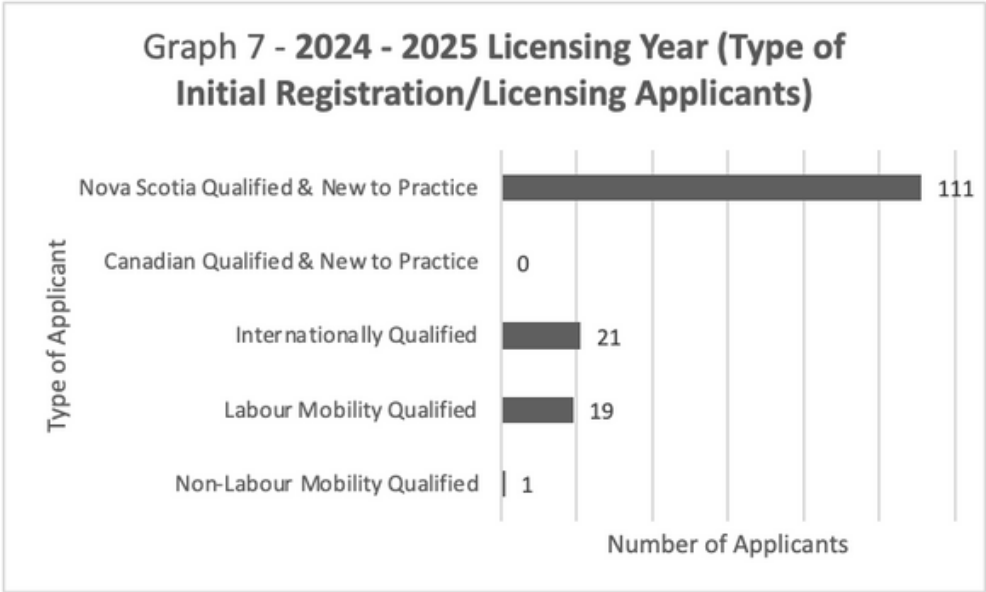
Graph 4: Overview of the outcomes for all initial licensing applications received by the Regulator during the Licensing Year of April 1, 2024, to March 31, 2025. The graph demonstrates that a total of 152 people applied for registration, 152 were registered, zero were denied, zero withdrew their application, and zero were in progress at the end of the licensing year.



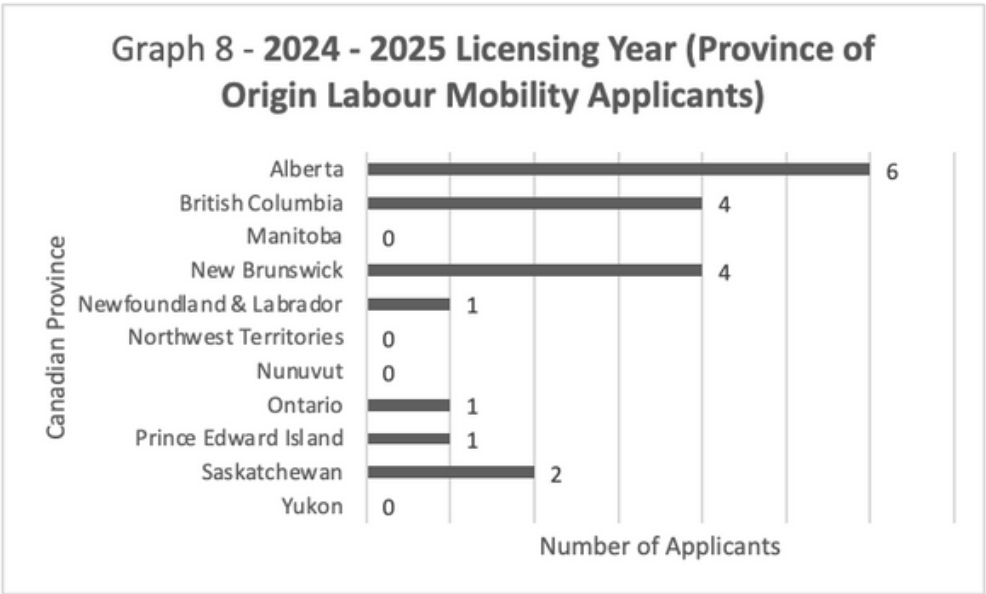
Graph 5: Overview of the total number of initial licensing applications received by the Regulator during the Licensing Year of April 1, 2024, to March 31, 2025, based on their licence category. The graph demonstrates that a total of 152 people applied for licensing.



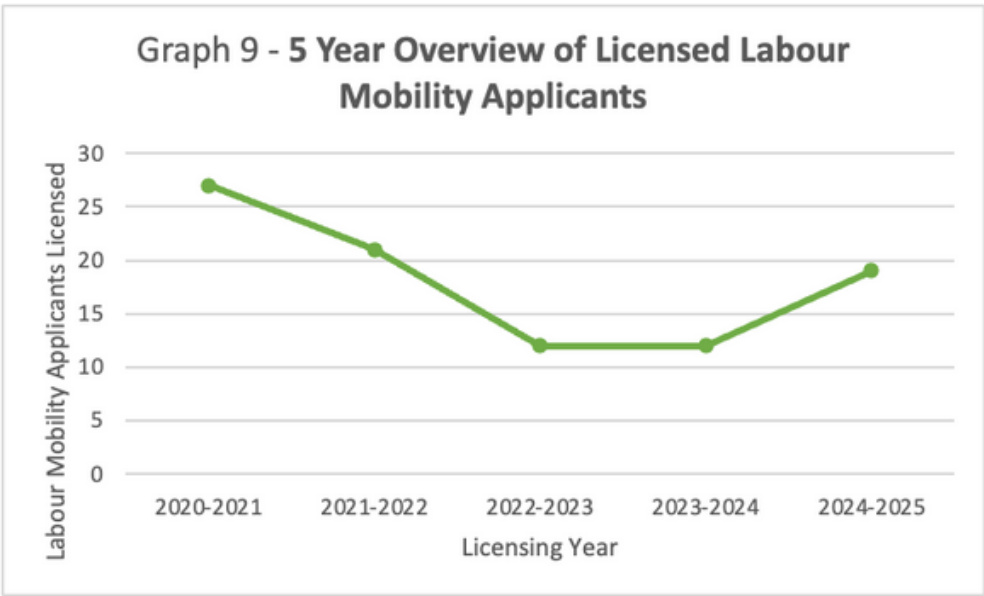
Graph 6: Overview of applicants receiving initial registration and licensing in the past five years.



Graph 7: Overview of the type of initial registration/licensing applications received by the Regulator during the Licensing Year of April 1, 2024, to March 31, 2025, based on whether they were from Nova Scotia, or a different Canadian, or international jurisdiction.



Graph 8: Overview of the number of applicants who applied to the Regulator during the Licensing Year of April 1, 2024, to March 31, 2025, based on the Province or Territory where they were licensed.

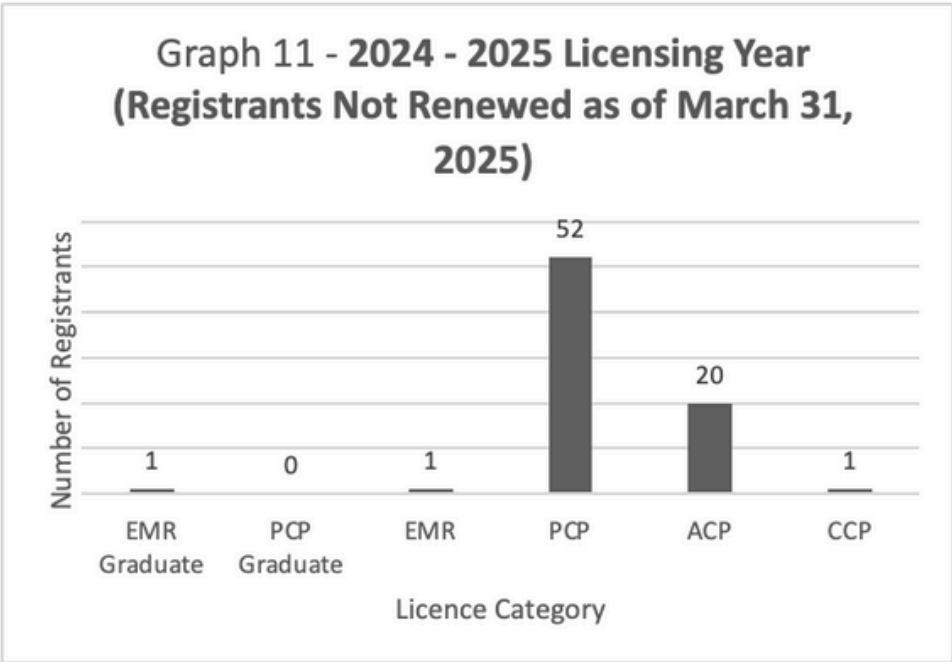


Graph 9: Overview of the number of labour mobility applicants receiving a licence in the past 5 years.

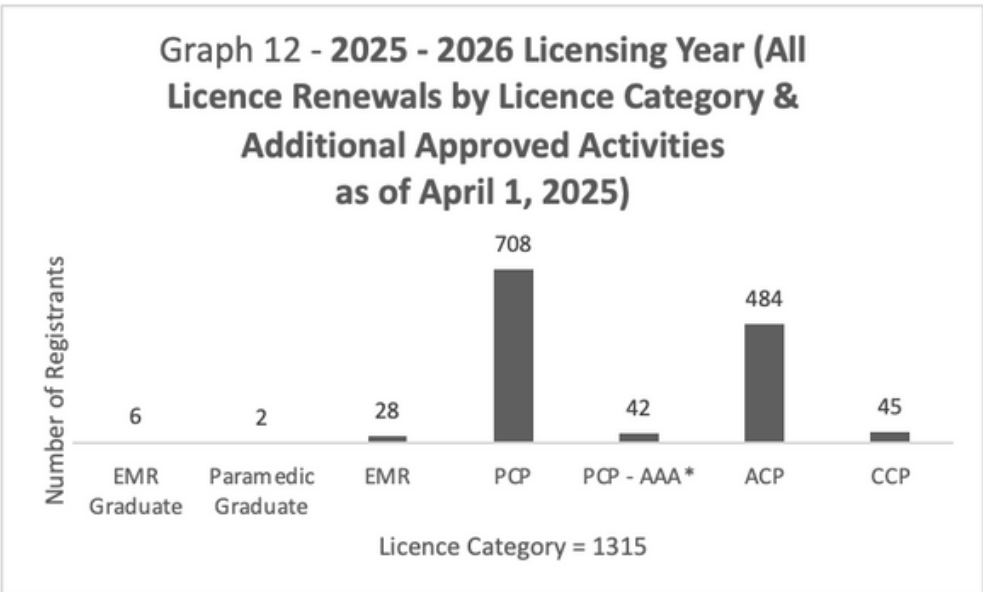


Graph 10: Overview of the number of international applicants who applied to the Regulator during the Licensing Year of April 1, 2024, to March 31, 2025, based on their category of licence and country of origin.

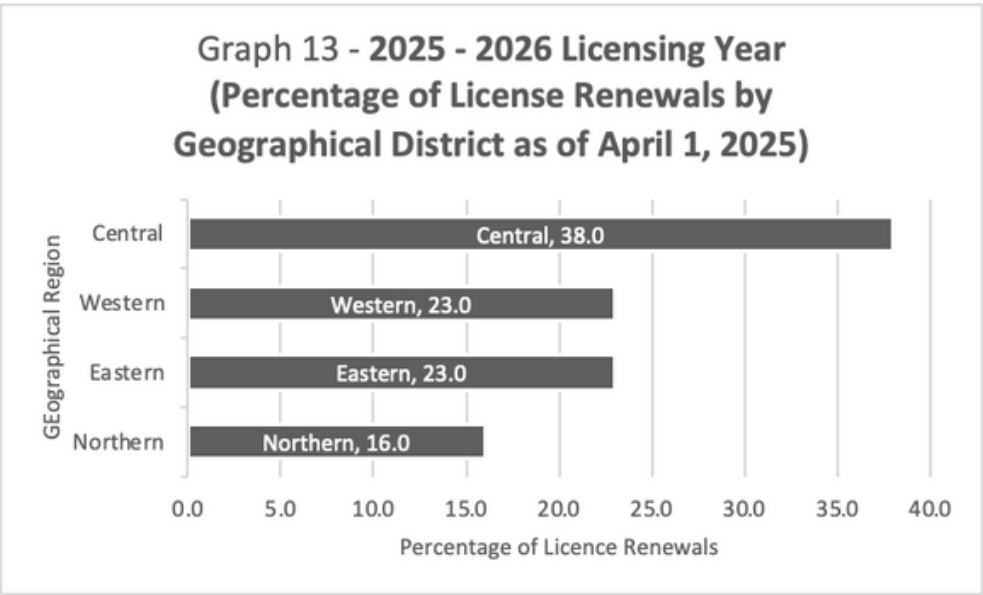




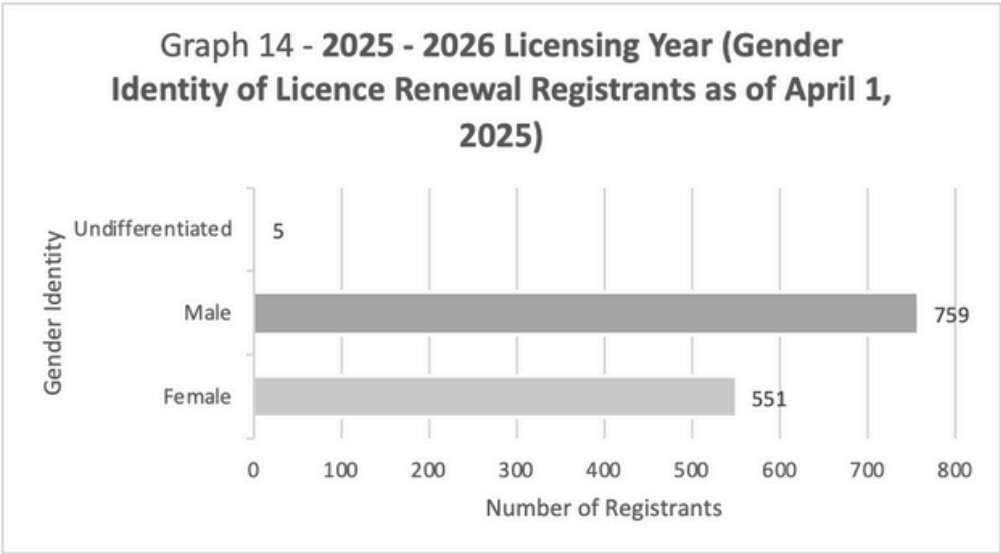
Graph 11: Overview of depicts the number of registrants who held a licence until March 31, 2025, but did not renew their licence by March 31, 2025.



Graph 12: Overview of the number of registrants who held a licence until March 31, 2025, and renewed their licence for the 2025 – 2026 Licensing Year. PCP – AAA\* are PCPs with additional approved activities under an expanded scope of practice.




Graph 13: Overview of the percentage of registrants in each geographical district who held a licence as of April 1, 2025, for the 2025 – 2026 Licensing Year.



Graph 14: Overview of the number of registrants who renewed their licences for the 2025 – 2026 Licensing Year, based on their gender identity.

# CONTINUING- COMPETENCE PROGRAM



The Nova Scotia Regulator of Paramedicine's Continuing-Competence Program is a proactive initiative that helps safeguard public interest by providing registrants with a means to remain skilled, informed, and adaptable across all practice environments. Recognising that paramedicine includes both clinical and non-clinical roles—such as education, research, management, and system development—the program supports ongoing professional growth tailored to each registrant's scope of practice and work setting.

By encouraging reflection on the Standards of Practice and offering flexible pathways for earning competence points, the program empowers registrants within each category of licence to maintain role-relevant skills. Whether working in direct patient care, education, or leadership, registrants are guided to pursue learning activities that enhance their effectiveness and accountability.

Accessible resources like the Continuing-Competence Program Information Guide and the Registrant Portal help track progress and identify meaningful learning opportunities. These tools are regularly updated to reflect current standards and best practices, reinforcing the program's commitment to excellence and public safety.

The Information Guide, along with the Registrant Portal, assists registrants in tracking and documenting their Continuing-Competence Program activities. Information regarding a registrant's continuing-competence program can be uploaded to the Registrant Portal. Additional details regarding NSRoP's continuing-competence program are available via the hyperlink [Nova Scotia Regulator of Paramedicine - Continuing Competence Program](#).

When requested by an authorised representative of the Regulator, a registrant must upload all information related to their continuing-competence program to the Registrant Portal no later than thirty (30) business days from the date the Regulator requests the documentation.

Ultimately, this program promotes a culture of continuous improvement, ensuring that paramedicine professionals deliver high-quality care and contribute positively to the health system—protecting the public through competence, collaboration, and integrity.

The NSRoP automatically audits the continuing-competence program of any registrant who seeks to relicence or is flagged by the renewal system during the annual license renewal process.

Over the period from April 1, 2024, to March 31, 2025, a total of 384 continuing-competence program audits were completed. Of the audits completed, 316 were deemed complete on the first review, and a total of 68 were considered complete upon a secondary review.

# PROFESSIONAL CONDUCT MATTERS, INCLUDING LICENSING SANCTIONS



The purpose of the professional conduct process is to ensure that registrants adhere to the standards of practice and code of ethics, thereby maintaining the trust and safety of the public. This process is crucial for protecting the public interest because it promotes accountability, safety, competence, public trust, and continuous improvement.


Individual registrants are held accountable for their actions, ensuring they meet professional and ethical standards. Accountability helps to prevent misconduct and promotes high-quality services. Through the investigation of complaints and enforcement of standards, the Regulator and its statutory committees work to ensure competent and ethical practitioners provide care to clients, thus protecting the public from harm caused by unqualified or unethical practitioners.

Ensuring transparency and fairness of the professional conduct process helps maintain the public's confidence in the profession. The Regulator recognises that when the public sees that practitioners are regulated and held to high standards, they are more likely to trust and respect the profession.

Finally, the professional conduct process encourages ongoing professional development and improvement because registrants are required to stay informed about the latest standards and best practices, thus ensuring they provide the best possible service.

For the 2024 - 2025 licensing year, the Regulator and its Committees managed 78 complaints; of these complaints, 29 had been received and were being processed from the 2023 - 2024 licensing year, while an additional 49 were received during the 2024 - 2025 licensing year.

The tables below provide an overview of the professional conduct matters being managed by the Regulator from April 1 to March 31 in the licensing years of 2023 - 2024 and 2024 - 2025.



| Ongoing Professional Conduct Matters - Licensing Year 2023-2024<br>(April 1 - March 31) |    |
|---|----|
| <b>Total</b>  | 29 |
| <b>Type of Professional Conduct Matter</b>  |    |
| Professional Conduct  | 23 |
| Conduct Unbecoming of the Profession  | 4  |
| Incompetence  | 0  |
| Incapacity  | 2  |
| <b>Status</b>   |    |
| Under Review (Pending Investigation)  | 2  |
| Under Investigation   | 10 |
| Referred to the Professional Conduct Committee  | 0  |
| Resolved  | 17 |
| <b>Outcomes</b>   |    |
| Withdrawn   | 1  |
| Dismissed   | 10 |
| Dismissed with advice   | 0  |
| Refer to the Fitness-to-Practise Committee  | 0  |
| Informal resolution   | 2  |
| Alternative dispute resolution  | 0  |
| Caution   | 0  |
| Consent reprimand   | 4  |
| Consent conditions or restrictions  | 0  |
| Fines   | 0  |
| Settlement agreement  | 0  |
| Revocation of registration or the ability to register                                   | 0  |
| Revocation of licence or the ability to license   | 0  |
| Imposed conditions or restrictions  | 0  |
| Ordered suspension  | 0  |
| Ordered course of study   | 0  |
| Ordered medical treatment or counselling  | 0  |
| Authorized resignation  | 0  |

| Professional Conduct Matters - Licensing Year 2024 – 2025<br>(April 1 to March 31) |    |
|--|----|
| <b>Total</b>   | 49 |
| <b>Type of Professional Conduct Matter</b>   |    |
| Professional Conduct   | 43 |
| Conduct Unbecoming of the Profession   | 6  |
| Incompetence   | 0  |
| Incapacity   | 0  |
| <b>Status</b>  |    |
| Under Review (Pending Investigation)   | 15 |
| Under Investigation  | 13 |
| Referred to the Professional Conduct Committee                                     | 0  |
| Resolved   | 21 |
| <b>Outcomes</b>  |    |
| Withdrawn  | 0  |
| Dismissed  | 15 |
| Dismissed with advice  | 1  |
| Refer to the Fitness-to-Practise Committee   | 0  |
| Informal resolution  | 4  |
| Alternative dispute resolution   | 0  |
| Caution  | 2  |
| Consent reprimand  | 0  |
| Consent conditions or restrictions   | 0  |
| Fines  | 0  |
| Settlement agreement   | 0  |
| Revocation of registration or the ability to register                              | 0  |
| Revocation of licence or the ability to license                                    | 0  |
| Imposed conditions or restrictions   | 0  |
| Ordered suspension   | 0  |
| Ordered course of study  | 0  |
| Ordered medical treatment or counselling   | 0  |
| Authorized resignation   | 0  |

# LICENSING SANCTIONS

A "licensing sanction" refers to various actions taken by a complaints committee or a professional conduct committee, or an equivalent body from another jurisdiction, to impose conditions or restrictions on a licence. These actions can include consent reprimands, reprimands, fines, suspensions, or revocations of registration or licences. However, it does not include conditions or restrictions imposed through informal resolution processes or the process set out in Section 89 of the Act. Section 89 outlines the powers of a complaints committee to intervene if they believe a respondent is likely to cause harm. They can impose restrictions or conditions on the respondent's licence, suspend the licence, or suspend the ability to obtain a licence.

NSRoP publishes decisions related to licensing sanctions on its website, [Nova Scotia Regulator of Paramedicine: Home](#). Decisions regarding professional conduct matters involving licensing sanctions are available via the hyperlink [Professional Conduct Matters - Licensing Sanctions: Nova Scotia Regulator of Paramedicine](#).

| Professional Conduct Matters – Involving Licensing Sanctions Issued during the Licensing Year 2024<br>– 2025 (April 1 to March 31) |  |                                       |
|--|--|---------------------------------------|
| Type of Sanction   | Reason For Sanction  | Link to Published Decision            |
| Consent Reprimand  | Conduct unbecoming of the profession.                                | <a href="#">Francis, Michael Dean</a> |
| Consent Reprimand  | Professional misconduct and/or conduct unbecoming of the profession. | <a href="#">Williams, Robert</a>      |
| Consent Reprimand  | Professional misconduct.   | <a href="#">Savary, Stephen</a>       |
| Consent Reprimand  | Professional misconduct.   | <a href="#">MacDonald, Melissa</a>    |

# AUDITED FINANCIAL STATEMENTS 2025





## Financial Statements

Nova Scotia Regulator of Paramedicine

March 31, 2025

# Contents

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| Statement of cash flows            | 6           |
| Notes to the financial statements  | 7-10        |

## Independent auditor's report

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**Doane Grant Thornton LLP**  
Nova Centre, North Tower  
Suite 1000, 1675 Grafton Street  
Halifax, NS  
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F +1 902 420 1068

To the Board of the  
**Nova Scotia Regulator of Paramedicine**

### Opinion

We have audited the financial statements of the Nova Scotia Regulator of Paramedicine ("NSRoP"), which comprise the statement of financial position as at March 31, 2025, 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 Nova Scotia Regulator of Paramedicine as at March 31, 2025, and its results of its 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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the NSRoP 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 these 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 NSRoP'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 NSRoP or to cease operations, or has no realistic alternative but to do so.

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

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of NSRoP'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 NSRoP's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause NSRoP 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.

Halifax, Canada  
June 21, 2025

*Doane Grant Thornton LLP*  
Chartered Professional Accountants

# Nova Scotia Regulator of Paramedicine

## Statement of financial position

March 31 2025 2024

### Assets

#### Current

|                           |                  |                  |
|---------------------------|------------------|------------------|
| Cash and cash equivalents | \$ 1,395,677     | \$ 1,143,826     |
| Receivables               | 29,925           | 142,355          |
| Investments               | 681,344          | 652,190          |
| Deposits                  | 5,608            | -                |
| Prepaid expenses          | 14,629           | 15,087           |
|                           | <u>2,127,183</u> | <u>1,953,458</u> |

Capital assets (Note 3) 3,063 3,691

\$ 2,130,246 \$ 1,957,149

### Liabilities

#### Current

|                                       |                |                |
|---------------------------------------|----------------|----------------|
| Payables and accruals                 | \$ 100,348     | \$ 117,251     |
| Subtenants' deposits and prepaid rent | 7,079          | -              |
| Deferred revenue                      | 756,125        | 654,840        |
| Deferred contributions (Note 4)       | 8,432          | 137,000        |
|                                       | <u>871,984</u> | <u>909,091</u> |

### Net assets

Internally restricted 703,000 703,000

Unrestricted 555,262 345,058

1,258,262 1,048,058

\$ 2,130,246 \$ 1,957,149

Commitments (Note 5)

Contingencies (Note 6)

On behalf of the Council



Board Chair



Executive Director & Registrar

See accompanying notes to the financial statements.

# **Nova Scotia Regulator of Paramedicine**

## **Statement of operations**

| Year ended March 31                  | 2025              | 2024             |
|--------------------------------------|-------------------|------------------|
| <b>Revenues</b>                      |                   |                  |
| Licensing fees                       | \$ 760,585        | \$ 716,435       |
| Government grants (Note 4)           | 149,568           | 12,846           |
| Sublease income                      | 69,073            | -                |
| Interest income                      | 32,078            | 30,990           |
| Professional conduct cost recovery   | 26,195            | 3,707            |
| Other                                | 34,931            | 7,300            |
|                                      | <u>1,072,430</u>  | <u>771,278</u>   |
| <b>Expenditures</b>                  |                   |                  |
| Amortization                         | 2,579             | 1,611            |
| Insurance                            | 9,636             | 6,697            |
| Interest and bank charges            | 24,549            | 20,299           |
| Investigations                       | 39,151            | 57,552           |
| Meetings and conferences             | 12,451            | 9,872            |
| Office                               | 106,188           | 55,957           |
| Professional fees                    | 321,992           | 349,657          |
| Rent                                 | 75,271            | 18,285           |
| Salaries and benefits                | 263,193           | 228,722          |
| Training                             | 7,094             | 2,134            |
| Travel                               | 122               | 151              |
|                                      | <u>862,226</u>    | <u>750,937</u>   |
| Excess of revenues over expenditures | \$ <u>210,204</u> | \$ <u>20,341</u> |

See accompanying notes to the financial statements.

# Nova Scotia Regulator of Paramedicine Statement of changes in net assets

Year ended March 31

|   | <u>Unrestricted</u>      | <u>Internally<br/>Restricted</u> | <b><u>2025<br/>Total</u></b> | <b><u>2024<br/>Total</u></b> |
|---|--------------------------|----------------------------------|------------------------------|------------------------------|
| Net assets, beginning of year           | \$ 345,058               | \$ 703,000                       | <b>\$ 1,048,058</b>          | \$ 1,027,717                 |
| Excess of revenues over<br>expenditures | <u>210,204</u>           | <u>-</u>                         | <b><u>210,204</u></b>        | <u>20,341</u>                |
| Net assets, end of year                 | <b><u>\$ 555,262</u></b> | <b><u>\$ 703,000</u></b>         | <b><u>\$ 1,258,262</u></b>   | <b><u>\$ 1,048,058</u></b>   |

See accompanying notes to the financial statements.

# Nova Scotia Regulator of Paramedicine

## Statement of cash flows

Year ended March 31

2025

2024

Increase (decrease) in cash and cash equivalents

**Operating**

|  |               |               |
|--|---------------|---------------|
| Excess of revenues over expenditures         | \$ 210,204    | \$ 20,341     |
| Item not affecting cash and cash equivalents |               |               |
| Recognition of deferred contributions        | (149,568)     | -             |
| Amortization                                 | <u>2,579</u>  | <u>1,611</u>  |
|  | <u>63,215</u> | <u>21,952</u> |

Change in non-cash operating working capital:

|                       |                |                 |
|-----------------------|----------------|-----------------|
| Receivables           | 116,708        | (108,665)       |
| Prepaid expenses      | 458            | 3,187           |
| Deposits              | (8,849)        | -               |
| Payables and accruals | (17,940)       | 65,421          |
| Subtenants' deposits  | 7,079          | -               |
| Deferred revenue      | <u>101,285</u> | <u>(3,745)</u>  |
|                       | <u>261,956</u> | <u>(21,850)</u> |

**Investing**

|                            |                 |                  |
|----------------------------|-----------------|------------------|
| Purchase of investments    | (29,154)        | (233,484)        |
| Purchase of capital assets | (1,951)         | (3,530)          |
| Contributions received     | <u>21,000</u>   | <u>137,000</u>   |
|                            | <u>(10,105)</u> | <u>(100,014)</u> |

Net change in cash and cash equivalents 251,851 (121,864)

Cash and cash equivalents

Beginning of year 1,143,826 1,265,690

End of year \$ 1,395,677 \$ 1,143,826

See accompanying notes to the financial statements.



# Nova Scotia Regulator of Paramedicine

## Notes to the financial statements

March 31, 2025

### 1. Nature of operations

The Nova Scotia Regulator of Paramedicine is a not-for-profit organisation. Established with the passage of the Order-in-Council 2024-181 on May 30, 2024, the College of Paramedics of Nova Scotia (CPNS) was continued as the Nova Scotia Regulator of Paramedicine (the "Regulator" or "NSRoP") under the Regulated Health Profession Act, SNS 2023, c 15 and continued to be entrusted with the responsibility of regulating the practice of paramedicine. The NSRoP serves as the regulatory body for the practice of paramedicine within Nova Scotia. The NSRoP is a registered non-profit under the Income Tax Act and, accordingly, exempt from income taxes.

### 2. Summary of significant accounting policies

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

#### Restriction on net assets

NSRoP follows a policy of appropriating surplus for future commitments. Surplus is allocated based on projected future requirements. Unrestricted net assets are available for future general use of NSRoP.

Internally restricted net assets are funds which Council has restricted for the purpose of covering expenditures in excess of NSRoP's operating budget. Internally restricted funds are not available for other purposes without the approval of Council.

#### Financial instruments

##### *Initial measurement*

NSRoP's financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred. Financial instruments consist of cash and cash equivalents, receivables, investments, deposits, payables and accruals, and subtenants' deposits.

##### *Subsequent measurement*

At each reporting date, NSRoP measures its financial assets and liabilities at fair value or amortized cost (less impairment in the case of financial assets). The financial instruments measured at amortized cost are cash and cash equivalents, receivables, deposits, payables and accruals, and subtenants' deposits. Investments are carried at fair value.

# Nova Scotia Regulator of Paramedicine

## Notes to the financial statements

March 31, 2025

### 2. Summary of significant accounting policies (continued)

#### Financial instruments (continued)

For financial assets measured at cost or amortized cost, NSRoP regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and NSRoP determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

It is management's opinion that NSRoP is not exposed to significant interest, currency or credit risks arising from these financial instruments. NSRoP's main financial instrument risk exposure is detailed as follows:

#### *Liquidity risk*

Liquidity risk is the risk that NSRoP will be unable to fulfill its obligations on a timely basis or at a reasonable cost. NSRoP manages its liquidity risk by monitoring its operating requirements. NSRoP prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations.

#### Cash and cash equivalents

Cash and cash equivalents include balances on deposit with financial institutions.

#### Capital assets

Capital assets are recorded at cost. Repairs and maintenance costs are charged to expense. Betterments which extend the estimated life of an asset are capitalized. When a capital asset no longer contributes to NSRoP's ability to provide services, its carrying amount is written down to its residual value.

Capital assets are amortized using the following methods and rates:

|                         |                       |
|-------------------------|-----------------------|
| Furniture and equipment | 20% declining balance |
| Computer hardware       | 30% declining balance |

#### Deferred revenue

Deferred revenue includes licensing fees relating to the period after March 31, 2024. NSRoP invoices and collects annual fees in advance of the year to which the fees relate.

#### Deferred contributions

Deferred contributions relate to government assistance received to cover a portion of expenses related to the EMR Program Design and Implementation Initiative and the Paramedic Recruitment Initiative. This amount is deferred until the period when the eligible operating expenses are incurred.

#### Revenues

NSRoP follows the deferral method of accounting for contributions.

Licensing fees are recognized as revenue over the period of licensure when collection is reasonably assured. The membership licensing period is from April 1 to March 31 of each year.

Investment income is recognized on an accrual bases as amounts are received or become receivable.

# Nova Scotia Regulator of Paramedicine

## Notes to the financial statements

March 31, 2025

### 2. Summary of significant accounting policies (continued)

#### Revenues (continued)

Government grants represents contributions from the government and is recorded in revenue as NSRoP meets the conditions of the grant.

Sublease income is recognized on a straight-line basis over the term of the respective lease.

Professional conduct cost recoveries are recorded in the period in which the dispute is settled, and measurement and collectability is reasonably assured.

Other revenues are recorded in the period in which they are earned and measurement is reasonably assured.

#### Use of estimates

The preparation of the financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant. Items subject to significant management estimates include useful lives of capital assets and discipline recoveries uncollectible.

### 3. Capital assets

|                   | <u>Cost</u> | <u>Accumulated depreciation</u> | <u>2025 Net book value</u> | <u>2024 Net book value</u> |
|-------------------|-------------|---------------------------------|----------------------------|----------------------------|
| Computer hardware | \$ 9,849    | \$ 6,786                        | \$ 3,063                   | \$ 3,691                   |

### 4. Deferred contributions

|                                  | <u>Opening balance</u> | <u>Contributions</u> | <u>Eligible operating expenses</u> | <u>2025 Total</u> |
|----------------------------------|------------------------|----------------------|------------------------------------|-------------------|
| Paramedic Recruitment Initiative | \$ -                   | \$ 21,000            | \$ 21,000                          | \$ -              |
| EMR Program                      | 137,000                | -                    | 128,568                            | 8,432             |
|                                  | <u>\$ 137,000</u>      | <u>\$ 21,000</u>     | <u>\$ 149,568</u>                  | <u>\$ 8,432</u>   |

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# Nova Scotia Regulator of Paramedicine

## Notes to the financial statements

March 31, 2025

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### 5. Commitments

NSRoP has a five-year operating lease for office space expiring July 31, 2029. Total future minimum lease payments are as follows:

|      |        |
|------|--------|
| 2026 | 46,752 |
| 2027 | 48,700 |
| 2028 | 49,674 |
| 2029 | 49,674 |
| 2030 | 16,494 |

In addition to the above noted minimum lease payments NSRoP is also obligated to pay their share of operating costs, which fluctuate year to year.

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### 6. Contingencies

Due to the nature of NSRoP's operations, it is subject to claims both as a plaintiff and defendant. NSRoP's management believes that it has valid defenses and/or liability insurance against all actions currently outstanding against NSRoP. Accordingly, no amount has been recorded in the financial statements with respect to potential losses relating to litigation. A loss, should one occur, will be charged to operations in the year in which such loss is determined.

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### 7. Comparative figures

Certain comparative figures have been reclassified from those previously presented to conform to the presentation of the 2025 financial statements.

