

2016  
**Annual Report**  
FOCUSED **FORWARD**



**ALBERTA**  
**COLLEGE OF**  
**PARAMEDICS**

## Our Mission

The Alberta College of Paramedics governs EMRs, PCPs and ACPs to ensure competent, safe and ethical patient centered care.

## Our Vision

Achieve excellence in the governance and advancement of the profession of paramedics in service to the health and wellness of Albertans.

## Our Values

While maintaining and enforcing a Code of Ethics, the College leaders and staff commit to upholding the following values: Respect, Integrity, Fairness, Accountability and Professionalism.

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# ABOUT THE COLLEGE

The Alberta College of Paramedics regulates the paramedic profession in Alberta according to the Paramedics Profession Regulation (PPR) under the *Health Professions Act (HPA)*. The College helps advance the paramedic profession in the province while serving the best interests of the public.

A solid education gives practitioners the foundation they need to excel in their careers. The College does not provide educational programs for paramedics, but it does set standards for program approval in the province. It also operates the Provincial Registration Examinations, which all practitioners need to successfully complete after graduating from an approved educational program.

The College helps advance the paramedic profession in Alberta while serving the best interests of the public.

Under the HPA, the College establishes, maintains and enforces the Code of Ethics and Standards of Practice and investigates complaints against practitioners. The College also oversees the Continuing Competence Program, which ensures practitioners keep their skills up to date, provide the best possible care to their patients and continue to improve professionally over the course of their careers.

While the Alberta College of Paramedics continues to work towards compliance with the legislation, it will maintain its mission to govern practitioners to ensure competent, safe and ethical patient-centred care – and it will continue to do so as the profession and the organization continue to evolve.

## College History

Since 1983, when Emergency Medical Technicians Paramedics (EMT-P) became designated under the *Health Occupations Act (HOA)* paramedicine has been regulated in Alberta. At that time, paramedicine training was offered at a dozen different centers around the province.

Approximately four years later, the HOA was revised and became known as the *Health Disciplines Act (HDA)*. In 1985, the EMT Regulation of the HDA came into effect and governed both EMTs and EMT-Ps.

Throughout this time paramedicine was represented in many iterations, including being known as the Registered Emergency Medical Technicians Association of Alberta (REMTAA) and the Registered Emergency Paramedic Association of Alberta (REPAA). In 1989, these two associations amalgamated their committees and memberships to form the Alberta Prehospital Professions Associations (APPA). EMRs were added to the HDA and fell under the APPA in 1994.

HPA was proclaimed in 1999. In preparation for transition to the HPA, APPA became a college and was renamed the Alberta College of Paramedics (the College).

# ORGANIZATIONAL CHART

## Alberta College of Paramedics Organizational Chart

### PRESIDENT Council

(8 Elected Members & 1 Public Member)

#### REGULATORY COMMITTEES

- Registration Committee (HDA & HPA)
- Continuing Education Committee (HDA)
- Continuing Competence Committee (HPA)
- Conduct & Competency Committee (HDA)
- Conduct Committee & Membership List (HPA)

#### GOVERNANCE COMMITTEES

- Governance & Nominations
- Finance, Risk Management & Audit
- Executive Director Performance Review Committee

#### EXECUTIVE DIRECTOR

College Staff  
(26 Employees)

#### EXAMINATION WORKING GROUPS

- Exam Quality Assurance Team
- Exam Validation Team
- Exam Scenario Review Team
- Exam EMR Clinical Redesign Team (complete)
- Exam Item Writers
- Exam Item Reviewers
- Exam Written General & Validation
- Exam Written Angoff



# COUNCIL



Peter Helfrich, ACP  
President



Melissa Manion, ACP  
Vice-President



Dusty Schlitter, EMR  
Treasurer



Yongjian Zhang, PCP



Jonathan Jaekel, ACP



Tyler Douglas, EMR



Ian Burgess, PCP



Lance Sheppard, EMR



Ted Langford  
Public Member

## PAST COUNCIL MEMBERS



Ian McEwan, ACP  
Past-President  
(2013-2016)



Kieran RM Moore, ACP  
(2015-2016)  
Past-President  
(2016)



S.Enzo Della Rocca, PCP  
(2013-2016)

*Health Disciplines Act*

January 1 - September 15

*Health Professions  
Act*

September 15 - December 31



# PRESIDENT'S MESSAGE

Greetings friends and colleagues,

This last year will certainly go down in history as the year the paramedicine profession in Alberta took a major step forward and was proclaimed under the *Health Professions Act (HPA)*. This new legislation allows us, as paramedics, to start redefining our profession within the Paramedics Profession Regulation (PPR) and frankly, make it better.

Will there be challenges? Absolutely. And it is our professionalism that will give us the strength and ability to get through these challenges. After all we're paramedics; we think on our feet often under immense levels of pressure. If we can do that for our patients, we can do that for ourselves, for our profession.

**“This new legislation allows us, as paramedics, to start redefining our profession within the Paramedic Profession Regulation.”**

Changes will be implemented as the College navigates the new legislation. In fact, this has already been realized by some positive changes that will make the paramedicine profession better:

- We are now the fourth largest college that operates under the HPA; there are 29 colleges in total. What does this mean, and how does it apply to everyday practitioners? This gives us the power of influence and equality as health care professionals at the regulatory table within this province with other top regulators like nurses, physicians, pharmacists and respiratory therapists.
- We have a regulation, the Paramedic Profession Regulation. This means we are accountable in ways that we have never been before. This accountability is the practice of paramedicine that each one of us undertakes. We are truly self-regulated and the College works every day on your behalf to ensure these high standards are achieved. This is done through examinations, continuing competence, renewals and the new Code of Ethics and Standards of Practice.
- We have a responsibility, as professionals, to adhere to the new Code of Ethics and Standards of Practice. This identifies the highest level of practice for all paramedicine practitioners and works in conjunction with the scope of practice which is defined through occupational competencies and position statements.

Moving forward, things will change as we navigate our true self-governance. We will find methods on how we can better govern in the best interest of the public and the profession. We have new and emerging responsibilities as we grow together.

Another positive change that will enable us to re-invest in our profession, is the purchasing of land in Sherwood Park. As this project moves forward, the funds spent on leases and rentals will be invested into our profession.

I tell everyone, to raise their questions or concerns with the College. It is important to ask questions. I had a very wise friend and mentor say to me, “We need to change the stories we tell about ourselves.” We need to change some of the *alternative facts* that are out there and seek the truth. We are supported by hard working dedicated staff who go to work every day to make it better for you, for our patients and for the future of paramedicine in Alberta.



Ian McEwan, ACP  
2016 President

# REGISTRAR/EXECUTIVE DIRECTOR'S MESSAGE

January to September 2016, proved to be a busy time for the College. We finalized the Paramedics Profession Regulation, the Standards of Practice, the Code of Ethics and prepared Bylaws to be compliant with our proclamation into the *Health Professions Act* (HPA) on September 15. College Council and administration worked diligently to ensure that the legislative framework would serve the profession for years to come. Many stakeholders were consulted and their input proved invaluable as paramedicine moved toward proclamation.

**“We finalized...the Standards of Practice, the Code of Ethics and prepared Bylaws to be compliant with our proclamation into the *Health Professions Act* (HPA) on September 15.”**

In preparation for proclamation into the HPA, all College departments were tasked with developing policies and processes that would enable our compliance with the legislation. This proved to be challenging, as we were not aware of the exact date of proclamation until early September. Nevertheless, committees developed HPA compliant terms of reference that were approved by Council as soon as possible after transition.

We reorganized administration to accommodate the anticipated legislation requirements. This involved the creation of two Associate Registrar positions, which report directly to the Deputy Registrar. The Registration Department, Registration Committee, Continuing Competence Committee and Continuing Competence Department fall under the purview of one

Associate Registrar. Program Approval and Examination delivery and development falls under the other Associate Registrar. In keeping with the reorganization, the College intends to hire a Communications Director as we increase efforts to engage with practitioners.

In order for the Registration and Information Technologies departments to have time to redevelop our *Health Disciplines Act* registration forms into the HPA compliant renewal forms, the practitioner renewal process was delayed from October to November. Renewal ended on December 31, the same date as previous years.

Several steps were immediately taken on September 15 under the HPA, three registration categories were established. The General Registry includes EMRs, EMTs (now Primary Care Paramedics (PCP)) and EMT-Ps (now Advanced Care Paramedics (ACP)). We enabled a Provisional Register for practitioners that have yet to complete full registration requirements and the Courtesy Register for practitioners from other jurisdictions that are practicing in Alberta for a limited time. The Professional Complaints Department was reorganized and a Complaints Director and Hearings Director were appointed to process complaints under the new legislated process. Our Continuing Education Department became the Continuing Competence Department and the committee was renamed the Continuing Competence Committee. These are just a few of the initial changes that were implemented in 2016.

In the midst of these changes, it became apparent that society as a whole was struggling with the increased numbers of fatalities from fentanyl overdoses. A ministerial order was issued providing the College with the authority to enable more of our practitioners to administer Naloxone. The College worked with the Alberta government, Alberta Health Services and educational providers to facilitate the order. This work is ongoing.

**“A ministerial order was issued providing the College with the authority to enable more of our practitioners to administer Naloxone.”**



Medical Assistance in Dying (MAID) also became a reality in Canada in 2016. The College issued a statement on what does and does not constitute assistance and continues to work collaboratively with other stakeholders like Alberta Health Services.

Unfortunately, the College did not escape the economic downturn in Alberta and our revenue dropped while our expenses rose. Consequently, we finished the year in a deficit. However, because the College had been diligent in prior years with its surpluses, we remain in a strong financial position. Nevertheless, Council felt compelled to raise renewal and examination fees in 2016 for the 2017 year.

This was a difficult decision but one that had to be made to ensure the financial viability of the College and the profession. We thank our members for their understanding and support as we work to ensure a stable future for paramedicine in Alberta.

I can certainly say that in a year of such change, many people stepped to the forefront to speak out for the profession. I admire the passion of our practitioners. It is an honour to be the Registrar, and I look forward to serving in 2017.

A handwritten signature in black ink, appearing to read 'Tim Essington'.

Tim Essington, ACP, Ph.D.

# PUBLIC MEMBER'S MESSAGE

Public Members, as recommended by the Minister of Health and Wellness, are appointed to the College Council through an Order in Council approved by the provincial government. We are accountable to the Minister and actively participate in the governance activities of the College, along with the elected practitioners. We equally share our personal views and experiences in contributing to the planning and operational decisions of the organization.

Preparation for and transition to the *Health Professions Act* (HPA) highlighted much of the activity undertaken by the Alberta College of Paramedics in 2016.

Multiple endeavours involved the significant contributions of the College's administration and Council members. It is important to acknowledge the support and assistance received from the office of the Minister of Health and many key staff members of the Health Ministry.

Educational program providers have been, and will continue to be, critical partners in advancing the profession under the HPA. As well, the assistance provided by senior management personnel, within Alberta Advanced Education has been most helpful.

I wish to personally note appreciation for the advice and diligence provided by supportive engaged personnel within the Health Disciplines Board, Alberta Federation of Regulated Health Professions and Alberta Health Services.

Other stakeholders, health care agencies and employers have also contributed to and helped facilitate the College's transition to the HPA.

All of the above noted entities are to be thanked for their attention, engagement and assistance.

It is apparent that a lack of understanding of the regulatory role of the Alberta College of Paramedics (as set out in provincial legislation) is still evident among some practitioners. More work will need to be undertaken to better communicate and understand this role, and the privileges self-regulation affords its registrants.

The elected Council members are to be complimented for their hard work, passion, and commitment to the profession. Juggling work responsibilities and family obligations to accommodate College business can be challenging. Their dedication is appreciated.

The evolving dynamics of the health care system provincially and nationally continue to present both challenges and opportunities. The Alberta College of Paramedics could not manage in such times of change and transition without the involvement and support of the College staff. Their knowledge, proactive approach and hard work are critical to meeting the organization's priorities, while they continue to competently carry out the day-to-day business of the College. These efforts are recognized and highly valued.

As the Public Member of the Alberta College of Paramedics Council, I believe the organization continues to effectively serve the profession and the health care system.



D. E. (Ted) Langford

**“The *Health Professions Act* (HPA) highlighted much of the activity undertaken by the Alberta College of Paramedics in 2016.”**

## Registration Committee

The Registration Committee continued to review applicants and registrants that had fitness to practice concerns or that were not current in their practice and had complex registration applications. The committee reviewed these applications using the principles of Right Touch Regulation (RTR) and through the lens of fairness. Its balanced approach measured the mandate of protection of public and the practitioner's professional responsibilities.

## Continuing Competence Committee

The Continuing Competence Committee has been receiving training to support the transition to the *Health Professions Act* (HPA).

The next two years represent an exciting time as we work to improve Continuing Competence program for practitioners.

## Professional Conduct Committee

The Conduct and Competency Committee (HDA), now the Professional Conduct Committee (HPA), works in partnership with the College Council and administration by conducting research and providing advice on matters pertaining to conduct or competency of regulated practitioners.

In 2016, the committee held seven meetings and welcomed two new members.

## Exam Working Groups

### Exam Quality Assurance Team

The Exam Quality Assurance Team (EQAT) supports exam delivery, validation, development and subject matter quality control. The quality team's main focus is to support continual improvement of exam content and delivery.

In 2016, two sub-committees were created to review and improve existing scenarios for all three disciplines (EMR, PCP and ACP) with a target completion date for June 2017.

### Exam EMR Clinical Redesign Team

The EMR Clinical Redesign Team was tasked in 2016 to support the design, process development, equipment requirements for new assessment and skill station testing, which will begin in March 2017. Sub-working groups were also created in each area of the exam redesign to fulfill project needs.

### Post-Exam Validation Team

The Post-Exam Validation Team reviews the grades and results of all exams the week following the exam. For 2016, there were five EMR, three PCP and three ACP validation sessions. It provides the final approval of the grade. This team is comprised of practitioner representatives with industrial, educational and practice expertise.

### Exam Item Development (Writers and Reviewers)

The role of the Provincial Item Writing Team is to develop new questions to build the EMR, PCP and ACP testing banks. Writers are representatives of paramedicine in all diverse fields throughout the province including education, industry, community paramedicine and health employers.

A team of reviewers and validators review all questions to ensure that question content has reference sources and meets current standards of practise.

The Exam Item Bank is hosted and monitored by the College's psychometric services provider Psychometric Strategies and Research (PSAR).

# CONTINUING COMPETENCE



## *Health Professions Act* (September 15 - December 31)

Throughout 2016, work within the Continuing Competence program evolved around supporting practitioners with broader recognition of continuing professional development activities and the introduction of a time-based credit system was implemented in June to facilitate with the transition. This included an adjustment in the online submission process within individual profiles and course recognition of what is submitted as well as the development of a credit determination based on time allocation of courses taken.

This program allows practitioners to identify their professional development needs, work with their employers to engage with practice setting specific education and receive guidance through a required competence identified by the College. The practitioner has two years to achieve their required credits and competence. The end of 2016 marked the end of a two-year cycle.

As of January 1, 2017, the conclusion of the 2016 professional development cycle, 139 practitioners were not compliant with their Continuing Competence program. Each of these practitioners have been notified that they will be referred to the Continuing Competence Committee should they not resolve their professional obligation by October 2017. If referred to the committee, the registration history, including professional development, of individual practitioners will be reviewed to determine an appropriate course of action. If Continuing Competence requirements are not met by October, practitioners may have conditions placed on their practice permit or have their permit suspended until those requirements are met.

While the College transitioned to the *Health Profession's Act* (HPA) September 15, 2016, the Continuing Competence program has not yet implemented any specific changes relative to this new legislation as the core requirements for both the HPA and the Paramedic Professions Regulation (PPR) are being met within the program.

## Education and Program Approval Activities 2016

On September 15, 2016, the College was proclaimed under the *Health Professions Act* (HPA), replacing the *Health Disciplines Act* as the governing legislation for the College. The College has worked with education programs to incorporate a Standards of Practice and Code of Ethics that guide practitioners' practice. In addition, the Paramedic Association of Canada (PAC) approved a new national Emergency Medical Responder (EMR) competency profile which has guided the development of a new EMR program standard. After consultation with stakeholders including employers, other health profession colleges and educational institutions, the minimum length of these programs was increased and new curriculum requirements were added.

The College met with representatives from each of the approved education programs (Education Program Advisory Group) throughout the year to share information about the new EMR standards and gather feedback. New program content will include the new Standards of Practice and Code of Ethics, driver training, lifting and moving techniques, and mental wellness and physical fitness. All of the new content is expected to be delivered by all approved programs by 2018.

In 2016, one new delivery site was approved for an existing approved EMR program. Two schools voluntarily relinquished delivery sites and one program voluntarily relinquished their EMR refresher program.

SharePoint, (an intranet site) will be used to improve educators' access to information and each educational institution will receive their own login information for this site. This secure site will be used to make announcements, provide reference and document libraries, store meeting minutes and agendas and display a calendar noting important dates. It will also provide a communications forum for institutions to connect and discuss issues with each other and the College.

The College is pleased to participate in meetings with the Paramedic Psychological Health and Safety in the Workplace Technical Committee. This committee was recently founded by the Paramedic Association of Canada and the Canadian Standards Association who have partnered to develop standards for workplace psychological health and safety specific in paramedicine work settings. The College also actively participates in the AHS/EMS Psychological Health and Safety Steering Committee providing input and guiding the development of standards for health and safety.

“The College has worked with education programs to incorporate a Standards of Practice and Code of Ethics that guide practitioners' practice.”

# EXAMINATIONS

The Examination Department completed a number of projects in 2016, including the Emergency Medical Responders (EMR) Exam Redesign and Exam Validation. The practical exam was developed with two components, written and oral. In addition, there were a number of improvements made to the EMR written exam. Through the redesign, the first component is a written exam which was expanded to align with the Primary Care Paramedics (PCP) and Advanced Care Paramedics (ACP) exam model. It

“The Examination department completed a number of projects in 2016, including the EMR Exam Redesign and Exam Validation.”

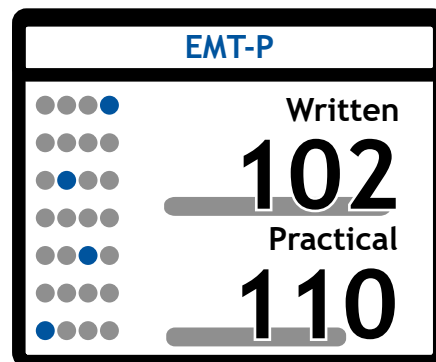
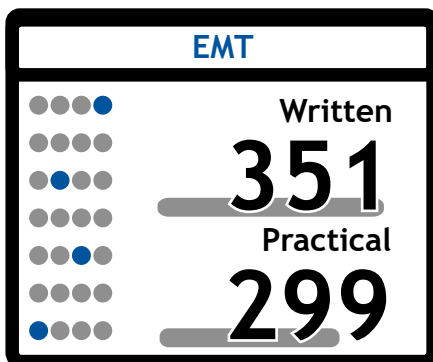
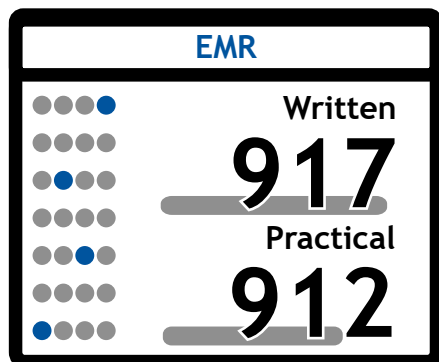
now includes more questions and greater core knowledge evaluation. The second component is a performance based testing model using clinical skill stations, which provide a thorough demonstration of skills and is currently an industry best practice.

The clinical EMR examination redesign is the initial program to be redeveloped, with PCP and ACP examination programs to follow in the upcoming years.

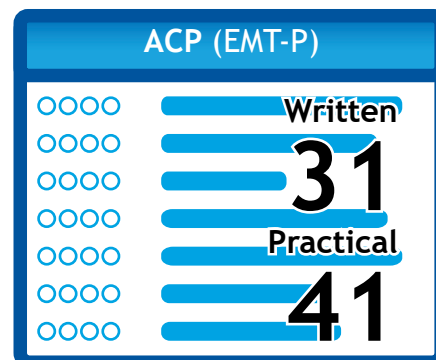
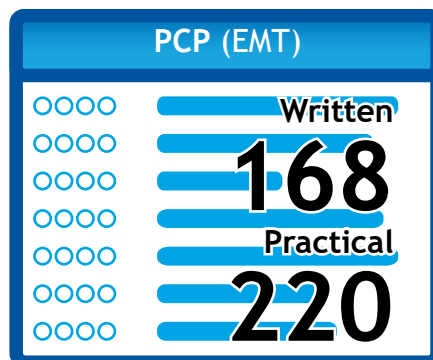
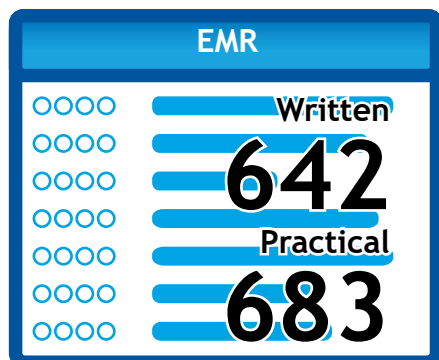
The Provincial Registration Examinations are conducted by the College to assess graduates of College approved paramedicine educational programs and those candidates

deemed substantially equivalent seeking registration to practice within the province. EMR, PCP and ACP candidates are tested on entry-to-practice competences in paramedicine. Eleven exams were held in 2016; seven under the HDA and four under the HPA.

## Health Disciplines Act (January 1 - September 15)



## Health Professions Act (September 15 - December 31)



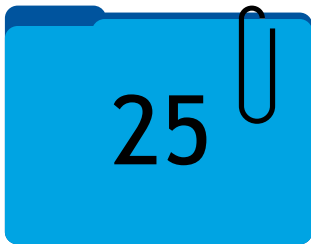
# PROFESSIONAL CONDUCT

Professional Conduct files received before September 15, 2016, were processed under the *Health Disciplines Act* (HDA). The files received after September 15, 2016, are processed under the *Health Professions Act* (HPA). An increase in professional conduct files is anticipated, as under the HPA employers are required to report when a regulated member is terminated, suspended or resigns due to unprofessional conduct.

Each professional conduct file is addressed individually. Under the HPA, there are several ways to respond to a report of unprofessional conduct including informal efforts to resolve the matter, informal complaint resolution, obtaining an expert assessment, incapacity assessments or, if appropriate, investigations and hearings.

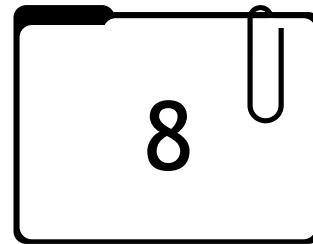
## *Health Disciplines Act* (January 1 - September 15)

### Complaints



- 4 OUTSIDE JURISDICTION
- 3 PENDING
- 6 UNDER INVESTIGATION
- 2 INVESTIGATIONS COMPLETE
- 4 INVESTIGATED - Dismissed
- 6 INVESTIGATED - Going to Hearing

### Complaints Carried Over from previous years

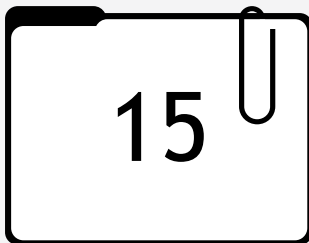


- 5 WENT TO HEARINGS
- 3 PENDING



## *Health Professions Act* (September 15 - December 31)

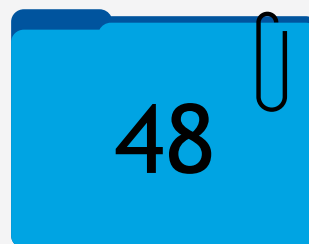
### 15 UNPROFESSIONAL CONDUCT



- 0 CRIMINAL
- 8 EMPLOYER TERMINATION/ SUSPENSIONS
- 7 PUBLIC COMPLAINTS

- 4 OUTSIDE JURISDICTION
- 5 PENDING
- 4 DISMISSED
- 2 UNDER INVESTIGATION

### Total Complaints Managed 2016



# REGISTRY SERVICES

## Titles *(Health Professions Act)*

Emergency Medical Responder (EMR)

Primary Care Paramedics (PCP)  
replaced EMT

Advanced Care Paramedics (ACP)  
replaced EMT-P

## Registration Categories

General Register

Provisional Register

Courtesy Register

## *Health Disciplines Act*

(January 1 - September 15)

Practitioners registered with the College from January 1 to September 15, 2016 were under the *Health Disciplines Act* (HDA). We started 2016 with 8,269 renewed registrants. We cancelled 904 for non-renewal.

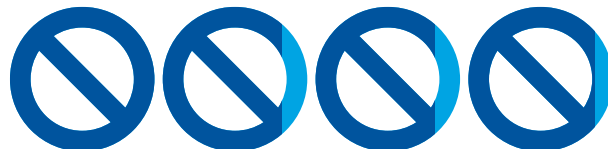
We had one request for the Health Disciplines Board to review an application. This request was later withdrawn by the practitioner.

## Total Registered Practitioners

START OF  
2017  
RENEWAL  
CYCLE  10,053

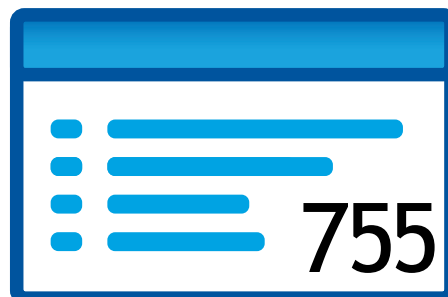
END OF  
2017  
RENEWAL  
CYCLE  8,294

## Declaration of Non-renewal



2013:490 2014:405 2015:405 2016:430

## Initial Registrants at the EMR Designation







## *Health Professions Act* (September 15 - December 31)

The transition to the *Health Professions Act* (HPA) in September 2016 meant any registered practitioners at that time were grandfathered onto the General Register. At the time of transition, there were just over 10,000 practitioners registered. Our work with converging these practitioners to the General Register was done in conjunction with preparing for our 2017 renewal cycle that started on November 1, 2016.

The 2017 renewal cycle marked the initial process with transitioning to the HPA and meant our registrants renewed their practice permit for the first time. The process of renewal was completed electronically by practitioners. As a part of the renewal process, practitioners were required to secure their own personal liability insurance. The College collected data about practitioners which included information about their demographics, employment history and fitness to practice. We had over 500 practitioners that reported some type of fitness to practice concern, fulfilling the responsibility of a professional practice model. As of January 1, the College had renewed all practitioners that declared a fitness to practice concern with the exception of 13 practitioners. We are working with these practitioners to ensure their practice permit matches their current status and situation.

The renewal cycle opened with 10,053 registered practitioners. At the conclusion of the renewal cycle, 8,294 practitioners renewed their practice permits. We received 430 formal notifications of practitioners that declared they were not intending to renew.

Throughout 2016, 60 practitioners were eligible to register through labour mobility. These practitioners originated from across Canada. The primary provinces that these applicants originated from were Saskatchewan and British Columbia.

We had five successful applicants through the substantial equivalency process. We accept applicants from regulated jurisdictions that are practitioners of paramedicine. The process of evaluation includes education, understanding employment history and practice experience.

As the year progressed, we had practitioners that completed their education and were successful with their registry exam. We registered 755 initial registrants at the EMR designation. We changed the designation to PCP for 281 practitioners and 147 changed to the ACP designation.

As we work to continue our transition over the next year, we will continue to refine and evaluate these processes to ensure we are using best practice principles and aligned with what other health professions require of their practitioners.


# FINANCE

## Alberta College of Paramedics Statement of financial position as at December 31, 2016

	2016	2015 (Restated - see Note 3)
	\$	\$
<b>Assets</b>		
<b>Current assets</b>		
Cash	5,969,496	5,960,977
Accounts receivable	5,534	38,956
Interest receivable	13,601	8,181
Prepaid expenses	100,494	194,719
	<u>6,089,124</u>	<u>6,202,833</u>
Deposits	12,733	12,733
Service contracts	20,220	40,440
Capital assets (Note 4)	5,116,071	5,009,559
Restricted investments (Note 5)	2,931,424	2,912,366
	<u>14,169,572</u>	<u>14,177,961</u>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities	340,963	229,429
Demand loan (Note 6)	2,333,344	2,500,000
Deferred revenue (Note 8)	4,653,113	4,027,434
	<u>7,327,420</u>	<u>6,756,863</u>
Contingent liabilities (Note 7)		
Commitments (Note 9)		
<b>Net assets</b>		
Unrestricted	1,199,229	1,099,144
Capital assets	2,730,628	2,509,559
Internally restricted (Note 5)		
Professional conduct	620,556	620,556
Building fund	2,291,839	2,291,839
Branding and information technology	-	-
	<u>6,842,152</u>	<u>7,421,098</u>
	<u>14,169,572</u>	<u>14,177,961</u>

Appointed on behalf of the Council

  
\_\_\_\_\_  
Councillor

  
\_\_\_\_\_  
Councillor

# Alberta College of Paramedics

## Statement of revenue and expenses year ended December 31, 2016

	2016	2015
	\$	\$
<b>Revenue</b>		
Registration fees	4,423,194	4,513,173
Examination fees	1,522,417	1,657,745
Professional conduct fees	3,150	95,793
Program evaluation	40,800	45,617
Interest	55,445	51,078
	<b>6,045,015</b>	<b>6,463,406</b>
<b>Expenses</b>		
Corporate administration and annual general meeting	1,751,533	1,548,460
Examinations	1,144,108	1,013,492
Finance	896,033	674,587
Professional conduct	538,187	368,701
Information technology and telecommunications	533,428	442,368
Registration	426,668	555,461
Council	338,252	405,163
Continuing competency	331,478	619,363
Paramedic practice and standards	244,644	357,328
Communications	232,372	283,716
Program evaluation	187,208	161,052
	<b>6,623,961</b>	<b>6,510,780</b>
<b>Deficiency of revenue over expenses</b>	<b>(578,946)</b>	<b>(56,374)</b>

The accompanying notes to the financial statements are an integral part of this financial statement.

# Alberta College of Paramedics

Statement of changes in net assets  
Year ended December 31, 2016

	Internally restricted funds					2016	2015
	Unrestricted	Capital assets	Professional conduct	Building fund	Branding and information technology		
Not assets, beginning of year (Revised - see Note 3)	1,999,144	2,609,659	620,556	2,291,839	-	7,421,098	7,427,472
Deficiency of revenue over expenses	(300,821)	(278,428)	-	-	-	(578,946)	(58,374)
Interfund transfers	(489,394)	499,394	-	-	-	-	-
Net assets, end of year	1,199,229	2,730,625	620,556	2,291,839	-	6,842,152	7,421,098

The accompanying notes to the financial statements are an integral part of this financial statement.

# Alberta College of Paramedics

## Statement of cash flows year ended December 31, 2016

	2016	2015 (Restated - see Note 3)
	\$	\$
<b>Operating activities</b>		
Deficiency of revenue over expenses		
Items not affecting cash		
Amortization of capital assets	(578,946)	(56,374)
Loss on disposal of capital assets	278,425	210,056
Expiration of long term service contracts	-	37
	20,220	20,220
	<b>(280,301)</b>	<b>173,941</b>
<b>Changes in non-cash operating working capital items</b>		
Accounts receivable	33,422	(38,956)
Interest receivable	(6,420)	26,645
Prepaid expenses	94,225	(26,746)
Accounts payable and accrued liabilities	59,335	(41,647)
Deferred revenue	626,679	147,632
	<b>626,679</b>	<b>246,869</b>
<b>Investing activities</b>		
Purchase of capital assets	(332,738)	(4,503,215)
Net (increase) decrease in restricted investments	(19,028)	777,179
	<b>(351,766)</b>	<b>(3,726,040)</b>
<b>Financing activity</b>		
Principal payment of demand loan	(166,656)	
Proceeds from demand loan	-	2,500,000
	<b>(166,656)</b>	<b>2,500,000</b>
Increase (decrease) in cash	8,518	(978,171)
Cash, beginning of year	5,960,977	6,940,148
<b>Cash, end of year</b>	<b>5,969,495</b>	<b>5,960,977</b>

The accompanying notes to the financial statements are an integral part of this financial statement

# Alberta College of Paramedics

## Notes to the financial statements

December 31, 2016

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### 1. Purpose of the organization

Alberta College of Paramedics (the "Organization") has operated under the authority of the Health Professions Act of Alberta since September 15, 2016, and under the Health Disciplines Act of Alberta prior to that. As a not-for-profit organization under the Income Tax Act (Canada), it is not subject to income taxes.

The objectives of the Organization are to regulate membership of emergency personnel and to promote their professional development.

### 2. Summary of significant accounting policies

#### a) Basis of presentation

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

#### b) Revenue recognition

The Organization follows the deferral method for accounting for revenues.

##### • Registration fees

Registration fees are recognized as revenue proportionately over the fiscal year to which they relate. The registration year coincides with the fiscal year of the Organization. Registration fees received in advance of the registration year to which they relate are recorded as deferred registration fees.

##### • Services

Revenue from examinations, program evaluations, special projects and other sources are recognized when the services are rendered.

Examination fees received in advance of the date of examination are held and recorded as deferred examination fees.

##### • Interest income

Interest income is comprised of interest from cash and fixed income investments. Revenue is recognized on an accrual basis. Interest on fixed income investments is recognized over the terms of these investments using the effective interest method.

#### c) Cash and cash equivalents

Cash and cash equivalents consist of cash on hand, bank balances and highly liquid investments with maturities less than 3 months at date of acquisition.

#### d) Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates and methods:

Office furniture	20% declining balance method
Office equipment	20% declining balance method
Computer equipment	30% declining balance method
Computer software	30% declining balance method
Leasehold improvements	Over term of lease
Examination equipment	20% declining balance method

The Organization regularly reviews its capital assets to eliminate obsolete items. Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

# Alberta College of Paramedics

## Notes to the financial statements

December 31, 2016

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

#### d) Capital assets (continued)

##### Impairment

When capital assets no longer have any long-term service potential to the Organization, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of revenues and expenses. Write-downs are not reversed.

#### e) Use of estimates

The preparation of these financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect their reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Significant estimates included in the financial statements are the estimated useful lives of capital assets and accrued liabilities. Actual results could differ from these estimates.

#### f) Financial instruments

##### Measurement of financial instruments

Financial instruments are financial assets or liabilities of the Organization where, in general, the Organization has the right to receive cash or another financial asset from another party or the Organization has the obligation to pay another party cash or other financial assets.

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

The Organization subsequently measures all its financial assets and financial liabilities at amortized cost.

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

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

##### Impairment

Financial assets measured at cost or amortized cost are tested for impairment, at the end of each year, to determine whether there are indicators that the asset may be impaired. The amount of the write-down, if any, is recognized in operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account. The reversal may be recorded provided it is no greater than the amount that had been previously reported as a reduction in the asset and it does not exceed original cost. The amount of the reversal is recognized in operations.

#### g) Pension plan

The Organization has a voluntary Registered Retirement Savings Plan for employees under which the contributions are expensed as benefits in the year incurred.

# Alberta College of Paramedics

## Notes to the financial statements

December 31, 2016

### 3. Prior period adjustments

During the year, management determined that the following adjustments needed to be made to correct the balances reported in the statement of financial position and statement of changes in net assets as at and for the year ended December 31, 2015:

	Previously reported	Adjustment	Restated balance
	\$	\$	\$
Cash <sup>1</sup>	5,743,997	216,980	5,960,977
Deferred revenue <sup>1</sup>	3,810,454	216,980	4,027,434
Unrestricted net assets <sup>2</sup>	(600,856)	2,500,000	1,999,144
Net assets - capital assets <sup>2</sup>	5,009,559	(2,500,000)	2,509,559

<sup>1</sup> Cash and deferred revenue were increased by \$216,980 in respect of registration fees that had been received by the Organization prior to December 31, 2015 but had not been reported in the statement of financial position.

<sup>2</sup> Net assets-capital assets was decreased and unrestricted net assets was increased by \$2,500,000 as at December 31, 2015. Net assets invested in capital assets is generally required to be presented as the unamortized portion of capital assets purchased with unrestricted resources, less related debt; however, the related debt of \$2,500,000 that was used to acquire capital assets as at December 31, 2015 had not been presented as a reduction of net assets-capital assets, but rather, as a reduction of unrestricted net assets.

### 4. Capital assets

	2016		2015	
	Cost	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$
Land	4,193,954	-	4,193,954	4,193,954
Building	78,750	-	78,750	-
Office furniture	111,596	82,965	28,631	32,589
Office equipment	132,341	107,115	25,226	28,807
Computer equipment	431,727	215,454	216,273	152,117
Computer software	1,036,672	580,399	456,273	558,982
Leasehold improvements	144,907	130,400	14,507	40,521
Examination equipment	109,861	7,404	102,457	2,589
	6,239,808	1,123,737	5,116,071	5,009,559

Included in buildings is construction in progress of \$78,750 (2015 - nil) not subject to amortization at December 31, 2016.

Included in capital asset additions are amounts included in accounts payable and accrued liabilities of \$52,199 (2015 - nil) and therefore shown as a non-cash transaction in the statement of cash flows.



# Alberta College of Paramedics

## Notes to the financial statements

### December 31, 2016

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#### 5. Internally restricted net assets

Restricted investments is comprised of investments subject to internal restrictions and not available for use for current purposes.

All internally restricted funds are invested in short-term guaranteed investment certificates ("GICs") until required for use. The GICs held as of December 31, 2016, mature between the period of April to December 2017 and yield interest between 0.5% and 1.05%. Interest is paid upon maturity of the investment.

The Council has internally restricted the following funds:

##### a) Professional Conduct Fund

The Professional Conduct Fund was established to provide a reserve should the Organization experience higher than normal conduct complaints. The fund would be used to cover investigation and legal costs. There were no transfers recorded in 2016 or 2015.

##### b) Building Fund

The Building Fund has been established to allocate funds for the Organization in the future to purchase or build an office building to use in daily operations. There were no transfers recorded in 2016 or 2015.

##### c) Branding and Information Technology (IT) Funds

The fund has been established to allocate funds for projects that meet the objectives of projects determined by the Council. The Branding and IT GIC matured in October 2015 and was used for the purchase of land. During 2015, \$518,119 was transferred from the Building and IT funds to investment capital assets for the purchase of land.

Any inter-fund transfers require the approval of the Council.

#### 6. Demand loan

	2016	2015
	\$	\$
Demand loan bearing interest at bank Prime + 0.75% per annum, repayable in monthly blended repayments of \$13,888, secured by land with a net book value of \$4,193,954 and GICs of \$2,500,000	2,333,344	2,500,000
Principal to be paid within the year	(166,656)	(166,656)
<b>Principal to be renewed at maturity</b>	<b>2,166,688</b>	<b>2,333,344</b>

As the debt matures December 15, 2017, and is due on demand, it is classified as current on the statement of financial position.

#### 7. Contingent liabilities

The Organization is involved in claims and potential claims arising in the normal course of operations. Any settlements, awards or determination of loss will be reflected in the accounts as the matters are resolved.

# Alberta College of Paramedics

## Notes to the financial statements

December 31, 2016

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### 8. Deferred revenue

	2016	2015
	\$	\$
Deferred registration fees	4,384,313	3,656,709
Deferred examination fees	263,800	350,375
Deferred revenue for self assessment tool	5,000	5,000
Other	-	15,350
	<u>4,653,113</u>	<u>4,027,434</u>

### 9. Commitments

The Organization has a long-term lease with respect to its premises. The lease contains a renewal option and provides for payment of utilities, property taxes and maintenance costs. This lease agreement expires on January 31, 2018. Future minimum lease payments excluding operating costs as at December 31, 2016, are as follows:

Contractual obligation repayment schedule:

	\$
2017	178,270
2018	14,688
	<u>192,958</u>

### 10. Financial instruments

The Organization is exposed to various risks through its financial instruments. The following analysis provides information about the Organization's risk exposure and concentration as of December 31, 2016.

#### Credit risk

The Organization is exposed to credit risk resulting from the possibility that parties may default on their financial obligations, or if there is a concentration of transactions carried out with the same party, or if there is a concentration of financial obligations which have similar economic characteristics that could be similarly affected by changes in economic conditions, such that the Organization could incur a financial loss. The Organization does not hold directly any collateral as security for financial obligations of counterparties.

Credit risk associated with cash and restricted investments is minimized substantially by ensuring that these assets are invested with a major financial institution.

#### Liquidity risk

Liquidity risk is the risk that the Organization will not be able to meet a demand for cash or fund its demand loan obligations as they come due. Liquidity risk also includes the risk of the Organization not being able to liquidate assets in a timely manner at a reasonable price.

The Organization meets its liquidity requirements by preparing and monitoring detailed forecasts of cash flows from operations, anticipating investing and financing activities and holding assets that can be readily converted into cash.

# Alberta College of Paramedics

## Notes to the financial statements

December 31, 2016

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### 10. Financial instruments (continued)

#### *Interest rate risk*

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in market interest rates.

The exposure of the Organization to interest rate risk arises from its interest bearing assets and demand debt.

The Organization's cash includes amounts on deposit with financial institutions that earn interest at market rates and demand debt which is at a variable rate of interest.

The Organization manages its exposure to the interest rate risk of its cash by maximizing the interest income earned on excess funds while maintaining the minimum liquidity necessary to conduct operations on a day-to-day basis. Fluctuations in market rates of interest on cash and demand loan do not have a significant impact on the Organization's results of operations.

The primary objective of the Organization with respect to its investments is to ensure the security of principal amounts invested and provide for a high degree of liquidity, while achieving a satisfactory investment return.

### 11. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.

Administration expenses have been reallocated to present all expenses on the statement of revenues and expenses by the Organization's functions.

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