

# 2022 2023

## ACCOUNTABILITY IN ACTION



College of Paramedics  
of Manitoba

Protecting public interest through  
regulatory excellence in paramedicine

### ANNUAL REPORT

APRIL 1, 2022 - MARCH 31, 2023





# ACCOUNTABILITY

MEANS SHOWING UP AND SETTING OUT TO ACCOMPLISH THE THINGS YOU SAID YOU WOULD DO. IT'S ABOUT TAKING PERSONAL RESPONSIBILITY FOR YOUR WORK. IT'S ALSO TRUSTING IN YOUR TEAMMATES AND KNOWING YOU CAN COUNT ON EACH OTHER TO GET THINGS DONE.

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# ACCOUNTABILITY IN ACTION

## ABOUT THE COLLEGE OF PARAMEDICS OF MANITOBA

The College of Paramedics of Manitoba is the regulatory body established by the Government of Manitoba on June 1, 2018. The College became operational on December 1, 2020.

The purpose of the College is to serve and protect the public interest by fulfilling the legislated mandate and the authority granted to the organization, as part of the Regulated Health Professions Act.

The College of Paramedics of Manitoba protects public interest by:

- setting the requirements for registration/practice/renewal;
- setting the Standards of Practice and Code of Ethics for Paramedics;
- setting the standards by which paramedics must demonstrate clinical competency;
- administering professional conduct concerns through the receipt of complaints, investigating complaints and rendering appropriate decisions to protect the public, including those of discipline; and
- setting the standards for education and training of paramedics in the Province of Manitoba.

The College works cooperatively with other Manitoba health care regulators, paramedic employers, unions, and professional associations. Pan Canadian standards for regulation of paramedics are established through the College's participation as a member of the Canadian Organization of Paramedic Regulators (COPR).

## VISION | MISSION | VALUES

### VISION

*Demonstrate our values and mission to the public through exemplary and innovative regulatory practice.*

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### MISSION

*To protect the public interest by regulating the practice of paramedicine in Manitoba in accordance with the Regulated Health Professions Act and the College of Paramedics of Manitoba General Regulation.*

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### VALUES

*Leadership (excellence, innovation and embracing improvement), collaboration, accountability and transparency, and integrity (honesty, respect, diversity).*

The College assesses its performance against the Standards for Good Regulation, developed by the Professional Standards Authority in the U.K.

# PARAMEDICINE IN MANITOBA



The Manitoba paramedicine environment is comprised of several groups with unique roles working in an integrated model towards delivering quality paramedic services to Manitobans.

The College's purpose is to serve and protect the public interest by fulfilling the legislated mandate and the authority granted to the organization, as part of the Regulated Health Professions Act (RHPA).

We do that by working cooperatively with the Manitoba government, our fellow Manitoba health care regulators, paramedic employers, unions, and professional associations.

# WORDS IN ACTION

## REPORT FROM COUNCIL CHAIR



This year's annual report strives to demonstrate how Council members and College staff have delivered on our guiding mission: Accountability in Action.

### **How does the College view accountability?**

Simply - it means being responsible for decisions made, actions taken, and assignments completed. It means being responsive to our audiences—our registrants, our health care partners and of course, Manitobans who need our care.

### **In this report, you'll see evidence of our accountability in action.**

By setting goals and clear standards, assessing procedures and outcomes, communicating in clear and timely ways, we work with registrants to raise the bar to deliver excellence for Manitobans.

### **Why is accountability so important?**

As a regulatory body, by being accountable for our actions, we can effectively help others to value their work, increase team skills and confidence, and promote ownership. Ultimately, public trust is enhanced when health care professionals act in a professional, responsible way and demonstrate accountability.

Over the last year, the Governance Committee has worked on continuing to develop by-laws based upon the feedback received from registrants, while also ensuring that ongoing policy review and development was completed. The Finance Audit and Risk Committee also continues to ensure that the College functions within its financial and fiduciary responsibilities.

As my term as Chair of the Council came to a close at the end of the fiscal year, I would like to thank Council members for their dedication to working on moving our profession forward, for the time and energy devoted by each of our standing Committee members, and to the College staff for their ongoing commitment to their work.

To each of our registrants across the province – a big thank you. You are caring for Manitobans with empathy, quality care and professionalism, at a time they are unwell and feel vulnerable.

Whether you work in a volunteer capacity or as a full-time paramedic, you are appreciated by your fellow Manitobans.

In conclusion, the College holds itself accountable to its members--and all stakeholders--including employers, health officials, and most importantly the people of Manitoba. In that way, we can deliver on our mandate, mission and values.

### **LEAH BRAUN**

Council Chair

# GOVERNANCE IN ACTION

## REPORT FROM GOVERNANCE COMMITTEE



In May of 2022, a revised version of the bylaws was presented to members. They were subsequently provided with an opportunity to vote on the revisions. The motion to pass the bylaws failed to pass by two votes. Since that result, the Governance Committee has continued to focus on the redevelopment of the bylaws as one of its primary tasks.

A smaller working group of the Governance Committee was struck to lead the review process. The bylaws were reviewed in general but with a specific emphasis on the sections of the bylaws that appeared to be the most contentious for members. Once this review was completed, a survey was developed that was presented to members to seek their feedback. Once that feedback was received it was analyzed and considered by the Governance Committee and additional revisions to the bylaws were developed. All the activity associated with the amendments required a considerable amount of research, work, and discussion. Discussions were candid, sometimes difficult, but always respectful and productive.

In addition to focusing on bylaw revisions, the Governance Committee continued to conduct policy reviews in accordance with its mandate. These policy reviews covered a wide range of subjects including, but not limited to, privacy/confidentiality, the roles of the chair, chair elect and treasurer, Council elections, Council orientation, management of human resources, executive director monitoring, vendor relations, and investment and research. These reviews require the members of the Governance

Committee to actively consider the policy, its purpose, the language being used in the policy statement, and make amendments to improve policies when required.

I would also like to specifically note the work that the Governance Committee has done in creating a Council Effectiveness Evaluation process. This work speaks to the fact that the College is responsible to the public, registrants, and government for the maintenance and improvement of governance processes. To that end, the Governance Committee was responsible for the development of evaluation tools, as well as the development and implementation of a work plan. Work on this project continued through the latter half of the 22/23 fiscal year and has set the table for Council to complete the first Council Evaluation.

Accountability and professionalism are two sides of the same coin. Taken together, each of the areas reported upon demonstrate a different aspect of the College's commitment to accountability.

Finally, I would like to thank Trish Bergal and the staff of the College for their continued support to the Committee. I would also like to acknowledge my colleagues on the Governance Committee for their continued dedication to the work of the Committee. They are Leah Braun, Jean Cox, Nick Kasper, Karen Martin, and Tom Wallace.

### **GREG GRACEFFO**

Council Chair-Elect

# NUMBERS IN ACTION

## REPORT FROM FINANCE, AUDIT AND RISK COMMITTEE



As the chair of the Finance, Audit and Risk (FAR) Committee, I'm honoured to have been appointed for a second term in this role. I recognize the importance of ensuring registrants' fees are allocated responsibly and kept as low as possible. Towards this goal, the executive director regularly reports financial conditions to the committee through financial monitoring reports and policies. In addition, the College receives an annual external audit to validate accurate and ethical financial management and reporting.

The responsibilities and duties of the FAR Committee are conducted by dedicated members who share in the vision of prudent and transparent financial management. For fiscal year 2022 – 2023, the committee was comprised of:

Trish Bergal (executive director, ex-officio and non-voting), Ryan Youngson (chair, paramedic, council), Vern Tessier (resigned in Q2, paramedic, non-council), Jean Cox (public, council), Sean Klemick (paramedic, council), Catherine Robbins (public, non-council), Callum Melvin (appointed in Q4) (paramedic, non-council).

Early in the fiscal year, the FAR Committee began an evaluation of the 2021 – 2022 annual external audit. A "360" model of evaluation was used, soliciting and sharing feedback from all parties involved—the College, the College's bookkeeping firm, and the independent auditor. The process worked well, confirming positive relationships and efficient workflows between all parties.

Budget development for the 2023 – 2024 fiscal year began in Q2 of 2022. Registrant numbers and projected expenses were the main factors influencing registration fees. Careful consideration

was given to keep fees as low as possible, while adequately funding College operations. The executive director provided a prudent draft, allowing for a smooth process of finalization, recommendation to Council, and approval. Registrant fees remained unchanged for 2022 – 2023.

Prior to fiscal year-end, the College was able to reconcile the long-standing issue of provincial loan repayment. This was the unused amount remaining from provincial start-up funding provided to the College in 2020. The defined amount of this excess fluctuated depending on assessment and accounting methods. After a period of ambiguity surrounding the exact amount due to the province, this issue was concluded, with the remaining outstanding amount repaid. This clears the way for the College to move forward into the 2023-2024 fiscal year with an improved degree of certainty.

**In closing, I would like to reiterate to all registrants that financial transparency and prudent fiscal management are constant priorities for the College.**

The College's financial dashboard is updated twice annually and is available for viewing in the College's newsletter and on the website. If any questions remain, don't hesitate to contact the College.

It remains my pleasure to serve all registered paramedics and the public in this role.

### **RYAN YOUNGSON**

Treasurer, Finance, Audit and Risk Committee

# COMMITTEE MEMBERSHIP

## Council

### PUBLIC MEMBERS



**Greg Graceffo**  
Chair Elect



**Marakary Bayo**



**Jean Cox**



**Matt Maruca**



**Leah Braun**  
Chair



**Sean Klemick**



**Madeleine Guay**



**Karen Martin**



**Ryan Youngson**  
Treasurer



**Tom Wallace**



**Nick Kasper**

### PARAMEDIC MEMBERS

#### Executive Director Performance Appraisal Committee

Leah Braun (Chair)	paramedic member
Ryan Youngson	paramedic member
Greg Graceffo	public member

#### Governance

Greg Graceffo (Chair)	public member
Karen Martin	paramedic member
Nick Kasper	paramedic member
Tom Wallace	paramedic member
Jean Cox	public member
Leah Braun (Chair)	paramedic member

#### Finance Audit and Risk

Ryan Youngson (Chair)	paramedic member
Sean Klemick	paramedic member
Jean Cox	public member
Callum Melvin	non-council paramedic member
Catherine Robbins	non-council public member
Vern Tessier ( <i>exited July 2022</i> )	non-council paramedic member

#### Appeals Committee

Matt Maruca	public member
Jean Cox	public member
Nick Kasper	paramedic member

#### Appointments Committee

Nick Kasper (Chair)	paramedic member
Madeleine Guay	paramedic member
Matt Maruca	public member

## STATUTORY COMMITTEES

### Complaints Investigation Committee

Michelle Bessas (Chair)	paramedic member
Allan Cadger	paramedic member
Jennifer Cull	paramedic member
Eric Glass	paramedic member
Christine Greer	paramedic member
Evelyn Hoogerdijk	paramedic member
Terrell Kerbrat	paramedic member
Kerry Wilson	paramedic member
Sarah Hill	public member
Lionel Boiteau	public member
Kasia Kieloch	public member
Jackie Maxted	public member
Peter Hourihan <i>(exited September 2022)</i>	public member
Michelle Pivniuk <i>(exited January 2023)</i>	paramedic member
Jason Little <i>(exited February 2023)</i>	paramedic member
Josh Frampton <i>(exited September 2022)</i>	paramedic member
Travis Mirus <i>(exited August 2022)</i>	paramedic member
Erik McCall <i>(exited September 2022)</i>	paramedic member
Eduard Friesen <i>(exited September 2022)</i>	paramedic member

### Inquiry Committee

Chris Cauthers (Chair)	paramedic member
Annalyn Czarnecki	paramedic member
Cory Parrott	paramedic member
Donovan Fehr	paramedic member
Neil McDonald	paramedic member
Travis Tannas	paramedic member
Nicola Little <i>(exited February 2023)</i>	paramedic member

Dean Scaletta	public member
Douglas Simpson	public member
Kevin Toyne	public member
Michael Foote	public member

## COLLEGE OPERATIONAL COMMITTEES

### Education Provider Working Group

Leith Saunders	Chair
Mike Mason (Criticare)	
Lesley McGuirk (Red River College Polytechnic)	
Philippe LaRiviere (Red River College Polytechnic)	
Tim Scharer (Red River College Polytechnic)	
Todd Reid (Winnipeg Fire Paramedic Services)	
Ray Remple (STARS)	
Sara Walker (Elite Safety Services)	
Neil Lavoie (Manitoba Emergency Services College)	
Dylan Woodcock (Manitoba Emergency Services College)	

## CONTINUING COMPETENCY COMMITTEE

Avi Neerajan (Chair)	paramedic member
Jenelle Paluk	paramedic member
Jeff Bedosky	paramedic member
John Kerr	paramedic member
Matthew Predinchuk	paramedic member
Jesse Wall	paramedic member
Bryan Jacobsen	paramedic member
Madeleine Kruth	public member

# OUR COLLEGE IN ACTION

## REPORT FROM THE EXECUTIVE DIRECTOR



College staff and Council are pleased to present our annual report for the 2022-23 year, entitled *Accountability in Action*. Section 10(2) of *The Regulated Health Professions Act (RHPA)* describes the mandate of a regulatory college, and this annual report demonstrates how the College has been actively accountable to fulfill the mandate expected by the Minister, by the public, by employers, and by registered paramedics.

The report illustrates trends in regulatory outcomes that are the result of extremely hard work performed by committed College staff and achieved in conjunction with Council and volunteer committee members.

Accountability is meaningless if it does not create action and results. As a regulatory body, our action creates momentum, addresses administrative or regulatory gaps, and inevitably results in positive change for the paramedic profession and for the public.

Our accomplishments this past year are many. A few examples of how the College fulfilled its mandate under section 10(2) are:

- Facilitated a process for all registrants to vote on changes to the College Bylaws;
- Provided registrants and the public with access to view the recording of the 2022 Annual General Meeting;
- Developed administrative policies to guide the application of legislation and regulation in a fair and consistent manner;
- Ensured that all statutory committees operated in compliance with the Terms of Reference approved by Council;
- Developed recurrent processes related to registration and renewal in compliance with regulation;
- Fulfilled obligations as set out by the Provincial Labor Mobility Coordinator and the Office of Fair Registration Practices;
- Developed new practice directions on delegation; documentation; primary and secondary attendant roles and off duty care;
- Initiated the next phase of the College Continuing Competency Program to provide annual review and feedback to registrants on ways in which their learning plans can be strengthened and to provide positive feedback for plans that are exemplary;

- Partnered with employers and participated in employer-based committees to strengthen the link between employer policies and procedures and practice standards;
- Participated with education providers, employers, and government departments on initiatives to support the strengthening of paramedic education programs in the Province of Manitoba;
- Successfully administered the professional conduct program and worked diligently with members of the public in hearing their concerns, while supporting paramedics in remedial education and training as necessary;
- Participated in consultations related to the reserved acts proposed by other regulated health professions who will be governed under the RHPA in the future;
- Participated with employers and public health officials in managing the last phases of the Covid pandemic response;
- Published a financial dashboard for registrants to provide information on the status of College matters and the College contribution to the reserve fund;
- Participated in a national project with other Canadian regulators to create revised practice standards and regulatory competencies.

## **Every day the public depends on the care provided by Manitoba paramedics.**

Our role as a regulator is intended to facilitate actions that foster excellent service and trusting relationships between paramedic professionals and the public they serve.

### **TRISH BERGAL**

Executive Director/Registrar

**THE EXECUTIVE DIRECTOR OF THE COLLEGE IS ACCOUNTABLE TO COUNCIL TO DEMONSTRATE THAT THE KEY OPERATIONAL REGULATORY MANDATES OF THE REGULATED HEALTH PROFESSIONS ACT (RHPA) ARE REPORTED ON ANNUALLY TO COUNCIL OF THE COLLEGE.**

**A MONITORING REPORT ON THE EXECUTIVE EXPECTATION POLICY, REGULATORY REQUIREMENTS, IS PRESENTED TO COUNCIL IN MARCH OF EACH FISCAL YEAR. THIS INFORMATION PROVIDES THE APPROPRIATE LEVEL OF OVERSIGHT TO COUNCIL, RELATED TO THE PROGRESS THE COLLEGE IS MAKING IN FULFILLING ITS MANDATE TO THE PUBLIC AND IN FULFILLMENT OF THE COLLEGE'S OBLIGATION TO THE MINISTER.**

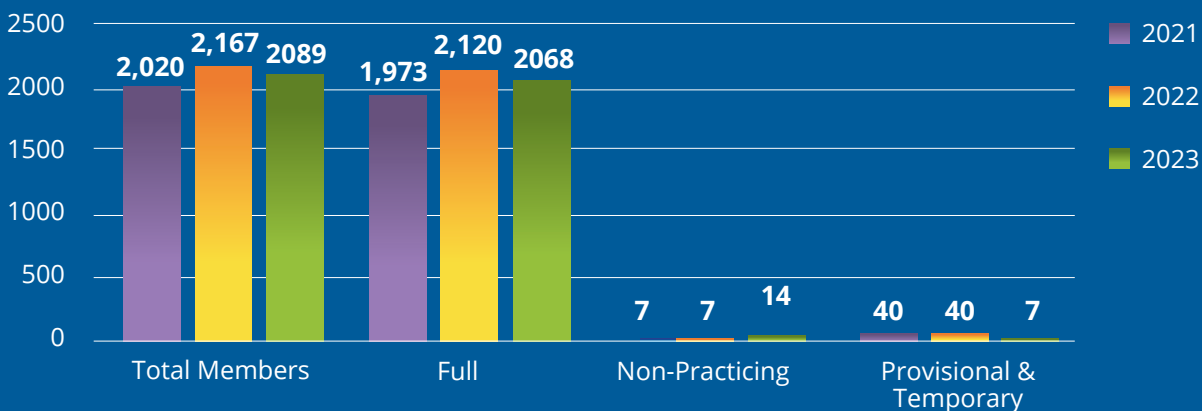
**THIS SECTION OF THE ANNUAL REPORT HAS EVOLVED CONSIDERABLY SINCE THE INCEPTION OF THE COLLEGE IN DECEMBER 2020. THE INFORMATION PROVIDED SERVES AS MEANS TO OUTLINE OUR PERFORMANCE AND TO ALIGN OUTCOMES WITH OUR REGULATORY GOALS AND OBJECTIVES.**

## REGISTRATION ACTIVITY REPORT

The 2022-2023 practice year has been one of settling into the routine of registration practices policy development, and of educating registrants about their responsibilities under the Regulated Health Professions Act to maintain their registration. The Coordinator of Regulatory Practices has engaged in the following related activities over the past year:

- Engaged with registrants to help them navigate their registration responsibilities through individual consultations;
- Participated in registrant engagement presentations at paramedics' workplaces. To date, presentations have been made to paramedics in Norway House, Cross Lake, Wabowden, Roblin, Dauphin, Russell, Beausejour, Stonewall, Boundary Trails, Steinbach, Brandon, Virden, Boissevain, Glenboro, Manitoba Transportation Coordination Centre (MTCC), Brandon Fire, Manitoba Emergency Services College (MESCC), Vanguard, Winnipeg Fire Paramedic Senior Officers Association, and Shared Health managers. These presentations will continue into the 2023-2024 registration year.
- Became the Chair of the Harmonization of Regulatory Practices Working Group via the College's membership with the Canadian Organization of Paramedic Regulators (COPR);
- Worked with the vendor for regulatory software to adapt the software to meet College needs.
- Engaged actively with the provincial government's Fair Registration Practices Office to ensure College compliance with the principles of fair registration;
- Worked with employers to determine workforce needs and to support registering paramedics with a Provisional Certificate of Practice for new graduates who are waiting to receive supporting documents.

### REGISTRANT COMPARISON

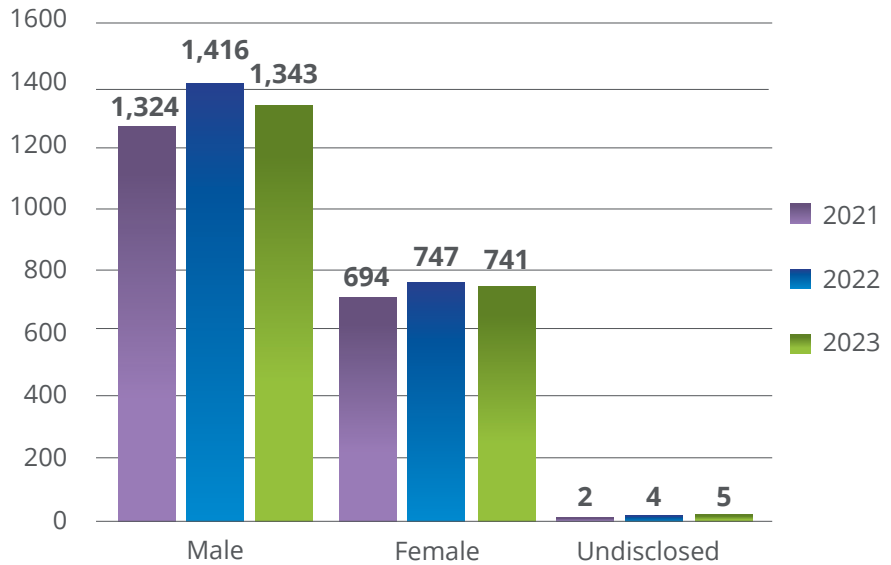


This comparative graph on the previous page shows that the number of registrants has slightly decreased within the last registration year. Factors contributing to this include:

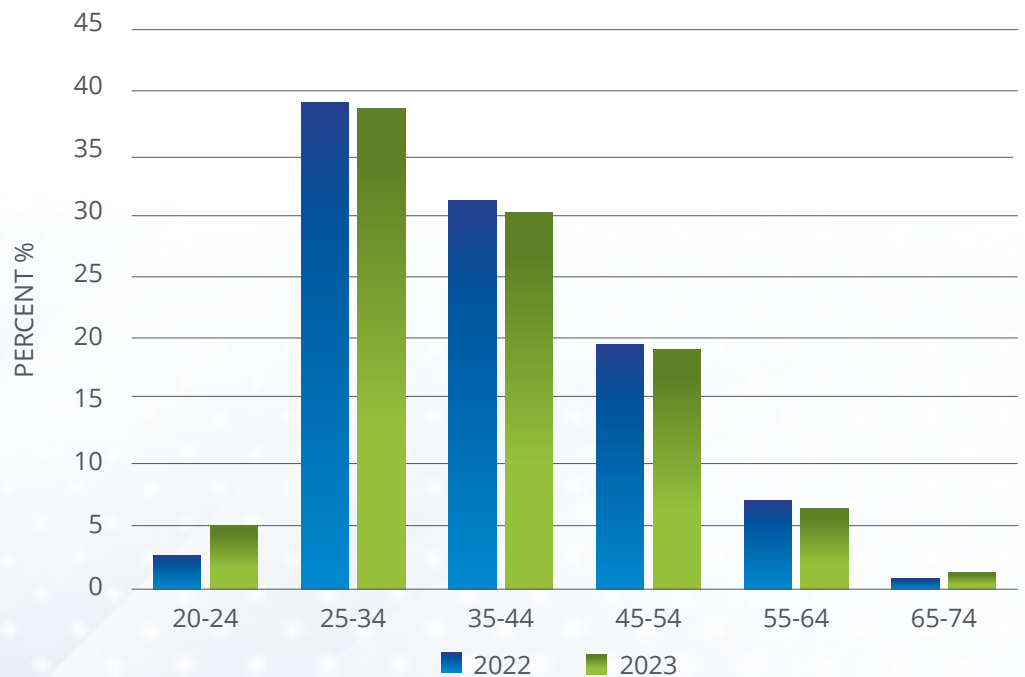
- Those who were not employed in the profession have not renewed, balanced partially by new registrants entering the profession;
- Some registrants have left the profession, or have moved to another jurisdiction within Canada;
- Some firefighter paramedics have relinquished their paramedic license.

In addition, there is a migratory sector of paramedics within the aeromedical industry. Often these paramedics hold registration in several jurisdictions and depending on their employment desires, will relinquish their registration in some provinces, and retain registration in other provinces.

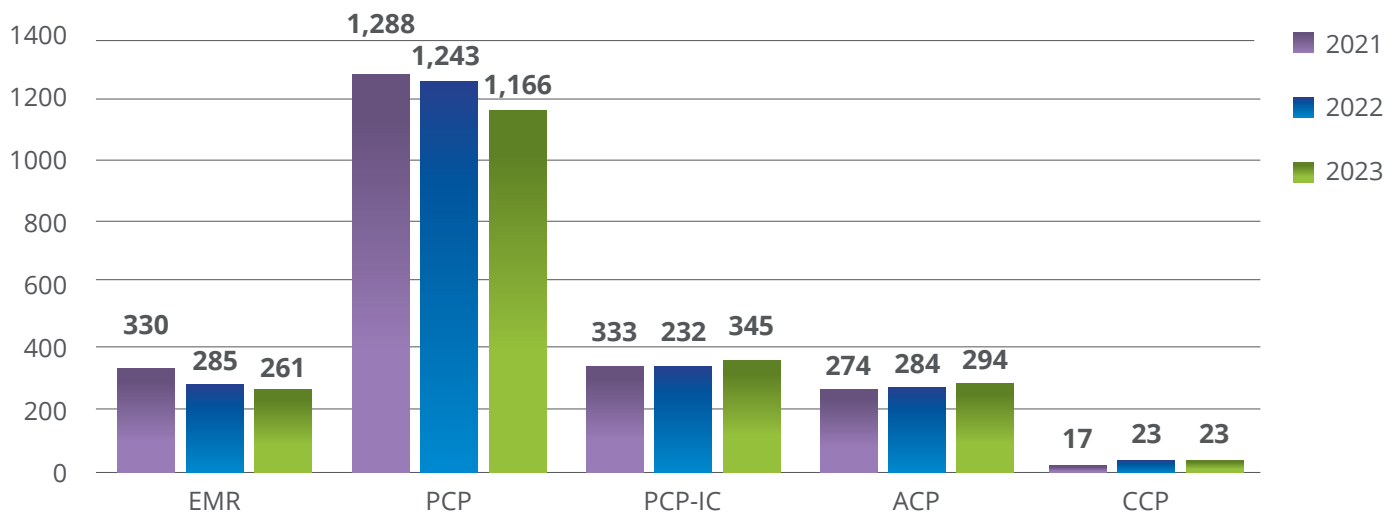
### GENDER COMPARISON



### ACTIVE REGISTRANTS BY AGE



## REGISTRATIONS BY TYPE



**EMR** = Emergency Medical Responder; **PCP** = Primary Care paramedic; **PCP-IC** = Primary Care Paramedic with an Intermediate Care notation; **ACP** = Advanced Care Paramedic; **CCP** = Critical Care Paramedic

A variety of factors have resulted in a decrease in the number of Emergency Medical Responders (EMRs). Hiring criteria for paid positions within fire departments has changed, so that while successful graduation from an EMR program is required, there is no longer a requirement to be registered as an EMR with the College. Some have chosen not to maintain their registration due to health reasons, not wanting to pay the registration fee, or not wanting to fulfill the PCC requirements.

The change in the number of practicing Primary Care Paramedics (PCPs) is related to some programs graduating fewer candidates due to program changes (i.e. RRC Polytechnic's conversion to a Diploma program); movement out of province; paramedic health issues that do not support ongoing practice; a decision to fulfill a firefighter-only role versus a firefighter-paramedic role.

The change in the number of Primary Care Paramedics with an Intermediate Care notation (PCP-ICs) stems from some PCP-ICs not having the notation placed on their Certificate of Practice during the transition period to the College in December 2020. The notations have been added after the registrants successfully provided evidence of having completed ICP training prior to 2020. Additionally, registrants who are participating in the WFPS ACP training program are granted a temporary ICP notation on their certificate of practice once they successfully complete year one of that course.

## REGISTRATION RENEWAL ACTIVITY 2023 RENEWAL

The 2023 renewal process began on February 1, 2023 and ended March 15, 2023. Late renewals were accepted to March 31, 2023, and reactivation renewals were accepted during the month of April. As was the case during the 2022 renewal period, there was a significant surge during the last week of the renewal period. CPMB acknowledges that there were several incidences of technical difficulties related to the renewal process this year and the College continues to work with the software vendor to correct these issues.

### NUMBER OF RENEWALS APPROVED

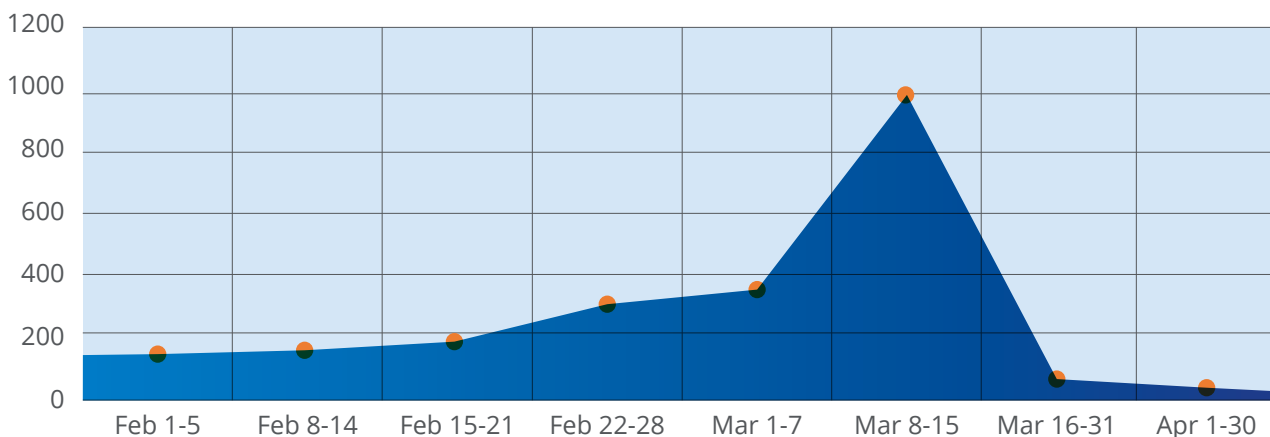


Photo Courtesy of Callum Melvin

## QUALITY AND STANDARDS REPORT

### PROGRAM FOR CONTINUING COMPETENCY

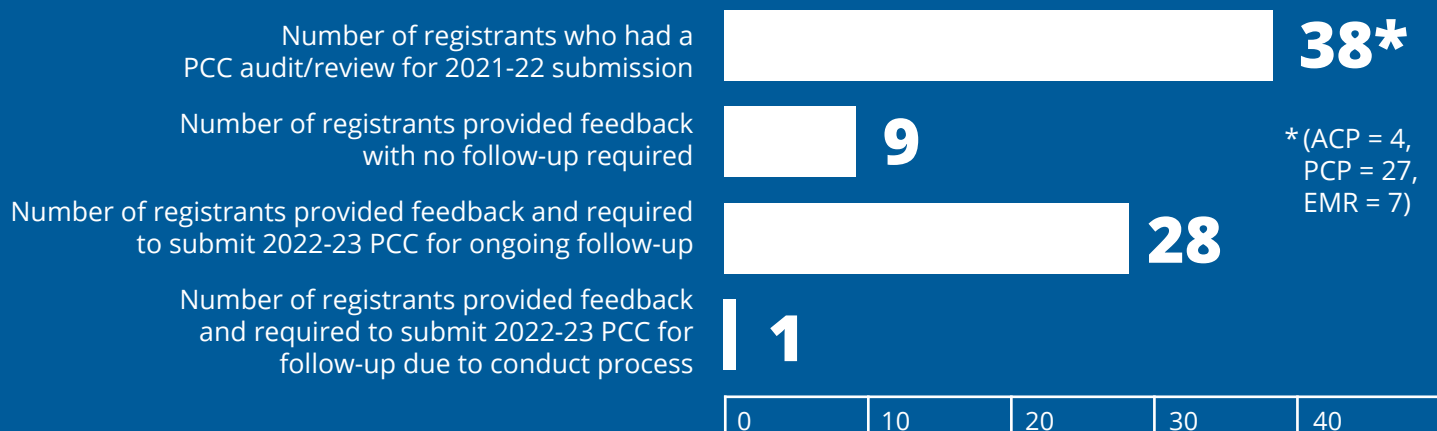
Registrants of the College of Paramedics of Manitoba have completed the 2022-23 cycle of the Program for Continuing Competency (PCC). The PCC is an education process that asks practitioners to develop a learning plan and engage in a professional practice model supporting currency in practice, enhancement and expansion of knowledge and skills, and overall practitioner health. It seeks to foster individual improvement and growth of professional practice, which in turn will enhance the level of service and care provided to Manitobans. Registrants were required to designate two learning goals and engage in two learning activities per goal to fulfill the annual PCC requirements.

### Highlights of the 2022-23 PCC cycle include:

- At renewal of registration February 1 - March 15, 2022, an attestation question was included in the renewal process regarding the 2021-22 PCC requirements.
- By August 2022, fillable forms, samples, a new instruction document, and the PCC Handbook were created and revised. Registrants were sent an email and information in the September 2022 CPMB newsletter to inform them the 2022-23 PCC was to be documented manually, and to provide links to the resource materials.

### PCC review Highlights:

The PCC audit/review process is approached as an opportunity to provide guidance and ensure registrants are fulfilling the requirements under the new program format.



Six registrants were non-compliant with the 2021-22 PCC review. After follow-up discussion with these registrants, one paramedic cancelled their certificate of practice while five paramedics participated in a consultative process with the Coordinator, Quality and Standards to ensure their understanding of the process and annual requirements.

Seventeen registrants were exempt from the 2021-22 PCC requirement under the Program for Continuing Competency Exemption Policy ACC-1.

## THE CONTINUING COMPETENCY COMMITTEE

The Continuing Competency Committee (CCC) met virtually five times. An audit/review rubric was developed and revised, as part of formalizing the PCC review processes.

The CCC agreed to change the Terms of Reference for the Committee to facilitate consistent quorum, and to meet quarterly in person.

The 2022-23 PCC audit/review is currently underway with feedback to registrants to occur by September/October 2023.



Photo Courtesy of Ryan Bell

## CANADIAN ORGANIZATION OF PARAMEDIC REGULATORS (COPR) ENTRY TO PRACTICE EXAM:

Candidates accessed the COPR entry to practice exam in May, August and November 2022, as well as February 2023.

### Candidates

Emergency Medical Responder (EMR)	<b>58</b>
Primary Care Paramedic (PCP)	<b>123</b>
Advanced Care Paramedic (ACP)	<b>13</b>

**Total Candidates: 194**

**Average Pass Rate: 65%**

Overall, across all examination sittings in this fiscal year, the pass percentage for all Manitoba Emergency Medical Responder and Primary Care Paramedic programs is below the national average.

The EMR program length has been revised to 312 hours, effective December 31, 2022. The first sitting of EMR graduates at the 312-hour length has resulted in the pass rate increasing to 87%.

## EDUCATION PROGRAMS:

The new program approval criteria for Emergency Medical Responders came into effect January 1, 2023. Two EMR programs (Manitoba Emergency Services College, and Southern Manitoba Academy for Response training) withdrew from offering the education program. One new program (Elite Safety) was approved, and one (CritiCare) continued under the new criteria.

The new program approval criteria for Primary Care Paramedics and Advanced Care Paramedics is effective as of June 30, 2023. There are currently three approved PCP programs in Manitoba – Manitoba Emergency Services College, Red River College Polytech, and CritiCare.

**\*Note:** *there are currently two provincial organizations in the process of submitting new PCP programs for approval.*

The new program approval criteria for Advanced Care Paramedic comes into effect June 30, 2023. The revised criteria are expected to result in higher pass rates provincially and as compared to other programs nationally.

Monthly meetings between the CPMB and representatives from all approved paramedic education programs continue.

## QUALITY AND STANDARDS

The Coordinator, Quality and Standards has the responsibility for:

- Ensuring education standards are in place for all classifications of paramedicine, including integration of the National Occupational Competency Profile and provincial variances, the scope of practice as defined by the Reserved Acts, and the scope of work in Manitoba;
- The development of a continuing competency process, resources, and assurance of compliance and annual review;
- Providing support for and consultation with registrants in the areas of clinical practice and continuing competency;
- Registrant and student engagement;
- Providing support to various College and Council committees;
- Supporting the conduct process and the investigation of complaints.



Activity this year related to the area of Quality and Standards includes:

- Reviewing education program submissions under the new program approval criteria;
- Serving as the Equal Accreditation Team member for Manitoba education program accreditation process, in an observer capacity;
- Reviewing new education program submissions, and workplace protocols;
- Reviewing training material for additional training for some Reserved Acts;
- Monitoring current education programs for quality and standards;
- Providing information and guidance to paramedic students and registrants;
- Developing resource materials for undertakings, as part of the professional conduct process;
- Providing one-on-one consultations related to practice issues; application and interpretation of practice directions; application and explanation of PCC requirements.



Photo Courtesy of Kevin Kohinski

## PROFESSIONAL CONDUCT REPORT

### COMPLAINTS INVESTIGATION COMMITTEE COMPOSITION AND MEETINGS

The Complaints Investigation Committee (CIC) is comprised of eight paramedic members and four public members. Due to personal circumstances, some turnover has occurred with both paramedic and public representatives. The College Appointments Committee successfully appointed new paramedic members twice during the last fiscal year. In addition, a public appointee was provided from the Agencies, Boards, and Commissions office of the Manitoba government.

CIC met 13 times during the fiscal year.

### INQUIRY COMMITTEE AND HEARINGS

The Inquiry Committee (IC) is comprised of eight paramedic members and four public members. Due to personal circumstances, one member resigned from the committee. One other member moved to serve on the Finance, Audit, and Risk Committee. Two new paramedic members have been appointed to the Inquiry Committee.

In compliance with The Regulated Health Professions Act (RHPA) an Inquiry Panel decision and order was published on the College website: <https://collegeparamb.ca/professional-conduct/disciplinary-outcomes/>

Two inquiry hearings scheduled for the 2022-23 year have been adjourned to the 2023-24 fiscal year to uphold the integrity of the process and ensure the respondents are treated with procedural fairness.

### PROFESSIONAL CONDUCT ACTIVITY

The overall number of new complaints received in the 2022/23 year is almost double the volume of complaints received in 2021/22. In addition, as some cases are not concluded within the same fiscal year, these carry over into the next year and hence overall, the case management component of the professional conduct portfolio is greater than in prior years.

The committee has gained invaluable experience due to the variety of cases presented to them. The RHPA allows matters referred to CIC to be resolved, where appropriate, by informal resolution. Protecting the public interest is of utmost importance to the committee and if cases cannot be resolved by informal resolution, and/or if the facts presented by the complainant and the respondents, varies considerably, then the committee appoints an investigator.

Section 102.1 of the RHPA describes the decisions available to CIC upon reviewing an investigation report:

<b>Refer</b> the complaint to the Inquiry Committee
<b>Direct</b> no further action be taken
<b>Refer</b> the complaint to <b>mediation</b>
<b>Censure</b> the investigated member if the investigated member agrees to the censure or if no other action is to be taken other than the censure ( <b>see RHPA 104(1-4) for additional information</b> )
<b>Accept</b> the voluntary surrender of the investigated member's registration or certificate of practice ( <b>see RHPA 105(1-4) for additional information</b> )
<b>Accept</b> an undertaking, provided it includes assessment of fitness to practice, counselling or treatment, monitoring or supervision of practice, completion of a course of study, conditions on the certificate of practice including conditions of reinstatement.
<b>Take</b> any other action, it considers appropriate.

In the past year, CIC has directed actions in all of the described options, with the exception of resolving the complaint through mediation.

Case management functions in support of registrants who enter into an undertaking, are performed by College staff.

The College staff continues to collect data on many outcome measures, and this information will become increasingly meaningful as more cases are concluded.

College staff continue to trend themes that are occurring across multiple complaints. Practice directions are written and policy issues are

clarified with employers. The ability to continue to proactively work on strategies to mitigate complaints remains a priority.

### **How employers of paramedics and the College of Paramedics of Manitoba work together to protect the public interest**

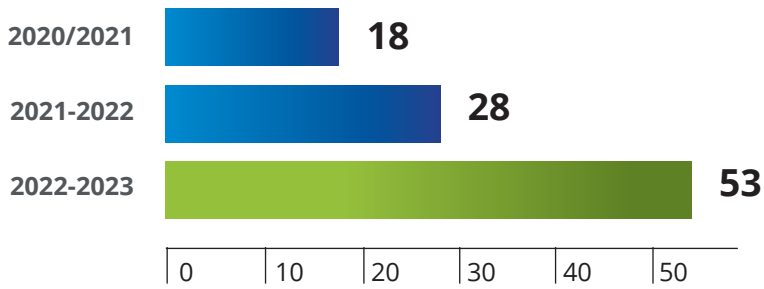
From time-to-time, employers are made aware of events that occur in the workplace that indicate a performance concern. If the behavior concerns a matter where the paramedic exhibited misconduct, incompetence, or incapacity, the employer is required to report this behavior to the regulatory body, as outlined in the RHPA.

When the College receives such a report from an employer, its role is to determine if the employer's actions have resulted in a positive change in the paramedic's behavior, so that the paramedic will practice in an honorable and professional manner.

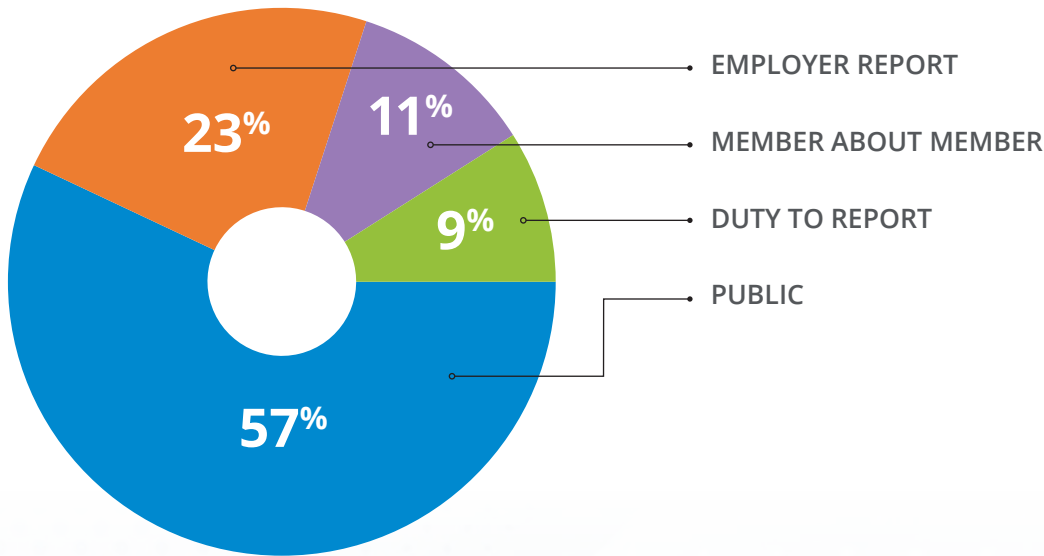
While some matters can be adequately addressed by the employer, others require further action. This can include in-person consultation between the College and the paramedic to apply the Code of Ethics, Standards of Paramedic Practice, or College Practice Directions, to the issue that occurred. This in turn, augments the paramedic's understanding of their professional expectations. A relationship is developed between the registrant and the College so that registrants know that the College can provide support and consultation throughout their career.

This employer-regulatory college relationship is highly important to support paramedics in delivering safe, competent, and professional care to the citizens of Manitoba.

### COMPLAINTS RECEIVED IN EACH FISCAL YEAR



### SOURCES OF COMPLAINTS



### TOTAL COMPLAINTS 2022-2023



**Of the 51 matters closed in 2022/2023 these were the outcomes**

No further action required	10
Complainant did not pursue	16
Dismissed by Registrar	8
Concluded through the conduct process	11
Registrant completed requirements	6

**Length of time from matter received to matter closed**

within 0-60 days	20
within 61-90 days	6
within 91-120 days	3
within 121-150 days	3
within 151-180 days	0
Greater than 180 days	19

**Area of Employment**

Aeromedical	4
Community	1
Land Rural	25
Land Urban	35
Private Company	0
Other	1
Specialty Service - Community	0
n/a	17

**Years of Employment**

within 0-5 years	22
within 6-10 years	13
within 11-15 years	18
within 16-20 years	9
within 21-30 years	4
Greater than 30 years	0
n/a	17

**Status of Open Cases in 2022-2023**

Review in Progress	8
Referral to CIC	0
Investigation	4
Informal Resolution	1
CIC Decision Pending	5
Case Management Based on CIC Decision	11
Referral to Inquiry	3

**NATURE OF COMPLAINTS**

The nature of the concern expressed in complaints received in 2022-23 were as follows: (Note: some complaints may be categorized into more than one category.)

**Professionalism**

Professionalism	7
Inappropriate Social Media Use	4
Alcohol/Drug Use	2
Negative/Inappropriate Behavior	22
Other	4

**Professional Conduct/Practice**

Failure to Provide Proper Treatment	23
Failure to Perform Within Scope of Practice/Scope of Work	15

**Communication**

Lack of Empathy	13
Disrespectful Behavior	7

## Inquiry Committee Decisions

Background	Hearing date(s)	Outcome
A case from 2020 was referred to Inquiry in 2021 following an investigation into the matter.	March 21, 2022	Guilty of Professional Misconduct Prohibited to apply for 3 months Provide ability to practice Order for Costs for \$17,000
A case from 2021 was referred to Inquiry in 2022 following an investigation into the matter	December 13, 2022 - Adjourned November 2, 2023 - Hearing planned	Pending
A case from 2021 was referred to Inquiry in 2022 following an investigation into the matter	December 16, 2022 - Adjourned October 24, 2023 - Hearing planned	Pending



Photo Courtesy of Callum Melvin



**College of Paramedics  
of Manitoba**

Protecting public interest through  
regulatory excellence in paramedicine

# FINANCIAL STATEMENTS

**COLLEGE OF PARAMEDICS OF MANITOBA INDEPENDENT AUDITOR'S REPORT  
FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2023**

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## INDEPENDENT AUDITOR'S REPORT

### To Council of the College of Paramedics of Manitoba:

#### OPINION

We have audited the financial statements of the College of Paramedics of Manitoba (the "College"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, changes in net assets, and cash flows for the year then ended, and the 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 College as at March 31, 2023, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### BASIS FOR OPINION

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the College 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 the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College'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 the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College'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 the College 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.

**Winnipeg, Manitoba**  
**June 21, 2023**

  
**CHARTERED PROFESSIONAL  
ACCOUNTANTS INC.**

**STATEMENT OF FINANCIAL POSITION  
MARCH 31, 2023**

	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	\$ 1,453,689	1,524,776
Accounts receivables	10,233	183
Prepaid expenses	25,797	25,064
	<u>1,489,719</u>	<u>1,550,023</u>
<b>RESTRICTED CASH</b> (Note 9)	256,277	201,730
<b>CAPITAL ASSETS</b> (Note 3)	4,239	3,147
	<u>\$ 1,750,235</u>	<u>1,754,900</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 4)	\$ 175,613	167,853
Deferred revenue (Note 5)	1,137,688	1,174,600
	<u>1,313,301</u>	<u>1,342,453</u>
<b>DUE TO PROVINCE OF MANITOBA</b> (Note 8)	-	95,821
	<u>1,313,301</u>	<u>1,438,274</u>
<b>NET ASSETS</b>		
Invested in tangible capital assets	4,239	3,147
Unrestricted	176,417	111,749
Internally restricted (Note 9)		
Capital Reserve Fund	128,139	100,865
Contingency Fund	128,139	100,865
	<u>436,934</u>	<u>316,626</u>
	<u>\$ 1,750,235</u>	<u>1,754,900</u>

APPROVED ON BEHALF OF COUNCIL:



Leah Braun, Council Chair



Executive Director/Registrar

## STATEMENT OF OPERATIONS YEAR ENDED MARCH 31, 2023

	<u>2023</u>	<u>2022</u>
<b>REVENUE</b>		
Membership	\$ 1,236,163	1,297,531
Registration	33,288	23,777
Province of Manitoba (Note 8)	20,000	13,712
Interest	5,943	1,800
Other	-	66
	<u>1,295,394</u>	<u>1,336,886</u>
<b>EXPENSES</b>		
Advertising and promotion	165	773
Amortization of capital assets	2,000	1,440
Bad debt (Note 11)	17,000	-
Bank charges and interest	1,599	2,035
Dues and memberships	19,163	13,905
Insurance	7,479	7,429
Meetings	2,235	1,231
Office	27,861	27,918
Processing fees	37,609	37,348
Professional fees—investigations committee	261,420	236,675
Professional fees—other legal	113,580	180,407
Professional fees—other	44,058	53,637
Rent	37,862	35,170
Salaries and benefits	510,167	499,209
Software and website	85,194	76,677
Telephone	4,453	4,166
Training	972	2,032
Travel	2,267	-
	<u>1,175,084</u>	<u>1,180,052</u>
<b>EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR</b>	<u>\$ 120,310</u>	<u>156,834</u>

**STATEMENT OF CHANGES IN NET ASSETS  
YEAR ENDED MARCH 31, 2023**

	<u>INTERNALLY RESTRICTED</u>				<u>2023</u>	<u>2022</u>
	<u>INVESTED IN CAPITAL ASSETS</u>	<u>UNRESTRICTED</u>	<u>CAPITAL RESERVE ASSETS</u>	<u>CONTINGENCY FUND</u>		
<b>NET ASSETS, BEGINNING OF YEAR</b>	\$ 3,147	111,749	100,865	100,865	316,626	159,792
Excess (deficiency) of revenue over expenses for the year	(2,000)	117,760	2,274	2,274	120,308	156,834
Interfund transfers (Note 9)	-	(50,000)	25,000	25,000	-	-
Capital assets acquired	<u>3,092</u>	<u>(3,092)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 4,239</u>	<u>176,417</u>	<u>128,139</u>	<u>128,139</u>	<u>436,934</u>	<u>316,626</u>

## STATEMENT OF CASH FLOWS YEAR ENDED MARCH 31, 2023

	<u>2023</u>	<u>2022</u>
<b>CASH PROVIDED BY (USED IN):</b>		
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses for the year	\$ 120,310	156,834
Add (deduct) non-cash item(s):		
Amortization of capital assets	2,000	1,440
Forgiven amounts due to the Province of Manitoba	<u>(20,000)</u>	<u>(13,712)</u>
	102,310	144,562
Change in non-cash working capital:		
Accounts receivables	(10,052)	(47)
Prepaid expenses	(733)	(4,187)
Accounts payable and accrued liabilities	7,760	73,730
Deferred revenue	(36,912)	(10,650)
Due to the Province of Manitoba	<u>(75,821)</u>	<u>-</u>
	<u>(13,448)</u>	<u>203,408</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	<u>(3,092)</u>	<u>(1,478)</u>
<b>CHANGE IN CASH</b>	(16,540)	201,930
<b>CASH, BEGINNING OF YEAR</b>	<u>1,726,506</u>	<u>1,524,576</u>
<b>CASH, END OF YEAR</b>	<u>\$ 1,709,966</u>	<u>1,726,506</u>
<b>CASH COMPRISED OF</b>		
Cash	\$ 1,453,689	1,524,776
Reserve cash	<u>256,277</u>	<u>201,730</u>
	<u>\$ 1,709,966</u>	<u>1,726,506</u>

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED MARCH 31, 2023**

**1. ACCOUNTING ENTITY**

The College of Paramedics of Manitoba’s (“the College”) mission is to protect the public interest by regulating the practice of paramedicine in Manitoba in accordance with the Regulated Health Professions Act and the College of Paramedics of Manitoba General Regulation which came into force December 1, 2020.

The College is a not-for-profit organization exempt from taxes under the Income Tax Act.

**2. SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. An underlying assumption of the preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations is that the entity will continue for the foreseeable future and will be able to realize its assets and discharge liabilities in the normal course of operations.

The financial statements include the following significant accounting policies

**(a) Revenue Recognition**

The College follows the deferral method of accounting for contributions.

Registration fee revenue is recognized as revenue in the period that corresponds to the registration year to which they relate.

Application and examination fees received are recognized as revenue in the year the applicant completes the exam.

Government grants received are recognized as revenue in the year in which the related expenditures are incurred.

**(b) Capital Assets**

Capital Assets are stated at cost less accumulated amortization. Additions are amortized at one-half the below rates in the year of purchase. Amortization based on the estimated useful life of the asset is calculated as follows:

Computer	55% declining balance basis
Furniture and fixtures	10 year straight-line

### **(c) Financial Instruments**

Financial instruments held by the College include cash, restricted cash, accounts receivables, accounts payables and accrued liabilities, and due to the Province of Manitoba. The College initially measures its financial instruments at fair value when the asset or liability is first recognized. The College subsequently measures cash, receivables, payables and accruals, and due to the Province of Manitoba at cost or amortized cost. Amortized cost is the amount at which the financial instrument is measured at initial recognition, less principal repayments, plus or minus the cumulative of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

### **(d) Use of Estimates**

The preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations 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.

Estimates include the determination of the useful lives of capital assets and amounts payable for services not billed yet at the time these financial statements were approved. Actual results could differ from management's best estimates as additional information becomes available in the future.

### **(e) Donated Materials**

Contributions of donated materials are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials are used in the normal course of the College's operations and would otherwise have been purchased.

### 3. CAPITAL ASSETS

	<u>2023</u>		<u>2022</u>	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Computer equipment	\$ 6,599	3,510	3,507	1,660
Furniture and fixtures	<u>1,500</u>	<u>350</u>	<u>1,500</u>	<u>200</u>
	<u>8,099</u>	<u>3,860</u>	<u>5,007</u>	<u>1,860</u>
Net book value	\$ <u>4,239</u>		<u>3,147</u>	

### 4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2023</u>	<u>2022</u>
Accounts payable	\$ 43,142	107,013
Accrued liabilities	12,275	11,775
Accrued salaries and vacation	41,709	43,439
Credit cards payable	2,666	5,627
Payable to the Province of Manitoba	<u>75,821</u>	<u>-</u>
	<u>\$ 175,613</u>	<u>167,854</u>

### 5. DEFERRED REVENUE

	<u>2023</u>	<u>2022</u>
Beginning of year	\$1,174,600	1,185,250
Memberships received in advance of fiscal year 2024	1,137,688	1,174,600
Membership revenue recognized in 2023	<u>(1,174,600)</u>	<u>(1,185,250)</u>
End of year	<u>\$1,137,688</u>	<u>1,174,600</u>

## 6. EMPLOYER FUTURE BENEFITS

### Multi-employer Defined Benefit Pension Plan

Substantially all of the employees of the College are members of the Healthcare Employees Pension Plan, a successor to the Manitoba Health Organization Inc. Plan (“the Plan”), which is a multi-employer defined benefit pension plan available to all eligible employees of the participating members of the Plan. Plan members will receive benefits based on the length of service and on the average of annualized earnings during the best five years of the last ten years prior to retirement, termination or death, which provides the highest earnings.

Pension assets consist of investment-grade securities. Market and credit risk on these securities are managed by the Plan by placing plan assets in trust and through the Plan investment policy.

Pension expense is based on Plan management’s best estimates, in consultation with its actuaries, of the amount, together with the contributions by employees, required to provide a high level of assurance that benefits will be fully represented by fund assets at retirement, as provided by the Plan. The funding objective is for employer contributions to the Plan to remain a constant percentage of employees’ contributions.

Variances between actuarial funding estimates and actual experience may be material and any differences are generally to be funded by the participating members. Contributions to the Plan made during the year by the College on behalf of its employees amounted to \$38,355 (2022 - \$41,364) and are included as expenses in the statement of operations.

## 7. COMMITMENTS

The College and the College of Dental Hygienists of Manitoba have collectively entered into a lease agreement for their office premises. The two parties also entered into a sublease with the Manitoba Association of Medical Radiation Technologies Inc. up until March 1, 2023, when the sublease was surrendered. Starting March 1, 2023, the College is now responsible for their share of lease payments to cover the portion once paid by the Manitoba Association of Medical Radiation Technologies Inc. Each party pays a proportionate share of lease payments based on the usage of office space. The tenants are responsible for costs, expenses, and charges associated with telecommunications, internet, telephone, computer, business taxes, and furniture and equipment.

During the year, the College entered into a software agreement for a three-year term ending March 31, 2025. The future annual payments are \$75,537.

The future annual lease payments for the College are as follows:

	<b>Office</b>	<b>Software</b>
2024	\$ 42,981	75,537
2025	42,981	75,537
2026	44,979	-
2027	47,777	-
2028	49,109	-
	<u>\$ 227,827</u>	<u>151,074</u>

## 8. DUE TO THE PROVINCE OF MANITOBA

During 2020 and to assist the College in becoming a self-regulating, fully functional, independent licensing body, Manitoba Health, Seniors and Active Living (“Province of Manitoba”) advanced startup funding of \$742,000 to the College to cover expenses. It was agreed upon that when the College became independent, the ongoing operation costs would be the responsibility of the College and funded through membership fees. Any surplus funds remaining from the advancements received from the Province of Manitoba were agreed to be repaid.

Subsequent to March 31, 2023, the College was advised by the Province of Manitoba that \$75,821 would need to be repaid. As a result, the amount payable to the Province of Manitoba has been recorded in accounts payable and accrued liabilities.

The continuity of the surplus due to the Province of Manitoba is as follows:

	<u>2023</u>	<u>2022</u>
Beginning of year	\$ 95,821	109,533
Eligible expenses incurred and coverable	-	(13,712)
Forgiveness of Province of Manitoba surplus funds	(20,000)	-
Payable to the Province of Manitoba	(75,821)	-
End of year	<u>\$ -</u>	<u>95,821</u>

## 9. INTERNALLY RESTRICTED NET ASSETS

The College has established the following two internally restricted funds:

*Capital Reserve Fund*—The purpose of the Capital Reserve Fund is to pay for capital assets/projects. The College defines capital assets as tangible, non-consumable items or projects which: a) have a total cost in excess of \$2,500; b) are intended to have an economic life of more than one year; and c) are necessary, economical and in accordance with overall College priorities and financial capacity. During the year, a \$25,000 (2022 - \$50,000) transfer from the unrestricted fund was approved by Council for the purposes above.

*Contingency Fund*—The purpose of the Contingency Fund is to assist operations in the event of unforeseen circumstances such as unbudgeted expenses in regard to complaints lodged with the College against members or litigation against the College. During the year, a \$25,000 (2022 - \$50,000) transfer from the unrestricted fund was approved by Council for the purposes above.

These internally restricted amounts are not available for other purposes without approval of Council.

The interest income earned on funds was credited to the respective fund.

## **10. FINANCIAL RISK MANAGEMENT**

### **(a) Credit Risk**

Credit risk is the risk that the College will incur a loss due to the failure of its debtors to meet their contractual obligations. Financial instruments that potentially subject the College to significant concentrations of credit risk consist primarily of cash and restricted cash and accounts receivables. The College is not exposed to significant credit risk as cash is held in operating accounts, and receivables are typically paid when due.

### **(b) Liquidity Risk**

Liquidity risk is the risk that the College will not be able to meet its obligations as they fall due. The College maintains adequate levels of working capital to ensure all its obligations can be met when they fall due by maintaining a sufficient cash balance.

## **11. BAD DEBT EXPENSE**

During the year, an order was received from an Inquiry Panel for a former registrant to pay for costs associated with a professional conduct matter. The amount owed to the College is not expected to be paid and has been expensed in the statement of operations.

## **12. COMPARATIVE FIGURES**

Certain of the comparative figures have been reclassified to reflect the financial statement presentation adopted for the current year.

**“ACCOUNTABILITY IS MEANINGLESS  
IF IT DOES NOT CREATE ACTION AND  
RESULTS. AS A REGULATORY BODY, OUR  
ACTION CREATES MOMENTUM, ADDRESSES  
ADMINISTRATIVE OR REGULATORY GAPS,  
AND INEVITABLY RESULTS IN POSITIVE  
CHANGE FOR THE PARAMEDIC  
PROFESSION AND FOR THE PUBLIC.”**

**TRISH BERGAL**

Executive Director/Registrar

Photo Courtesy of Jason Bird



**College of Paramedics  
of Manitoba**

Protecting public interest through  
regulatory excellence in paramedicine

**College of Paramedics of Manitoba**

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