



College of  
**REGISTERED NURSES  
OF NOVA SCOTIA**  
Setting the Standard for Care.

**2018**

# College of Registered Nurses of Nova Scotia **Annual Report**

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## Welcome from our President and CEO

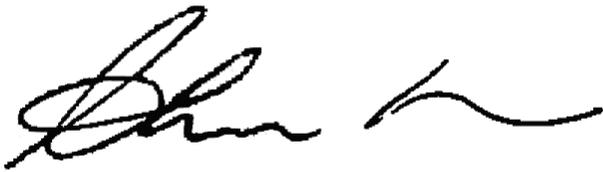
As an organization, 2018 marked an exciting year filled with opportunities as well as new ways for us to accomplish our mandate of public protection. In addition to the work to co-create one nursing regulator in Nova Scotia, we saw record attendance at our 2018 AGM and Education Forum, processed more first-time licences than ever before and worked with a variety of new and familiar stakeholders in practice, policy, registration and conduct.

After two years of focus and effort, 2018 brought us one step closer to the co-creation of one nursing regulator. Early in the year, we reached a significant milestone when we submitted a draft Nursing Act to the provincial government to formally and legally create the new organization. Later in the year, we developed and consulted on regulation concepts required for the new Act, helping us to reach another important milestone in this work. We left 2018 on a high note, after having consulted on many occasions with the public, unions, nurses, employers, associations and the government.

With the proclamation of the new Nursing Act on the horizon, this may be the last annual report from CRNNS. After being a thread in the fabric of our province for over 108 years, the future remains bright as we continue the historic work to co-create one nursing regulator. We thank all of our stakeholders who helped bring us to this point, as well as all those who will help to forge new paths for our new organization in the future. We cannot wait to share in this journey with you.

On behalf of Council and staff, we want to thank our stakeholders for their ongoing commitment to the work we do on behalf of the public. While each stakeholder has a unique mandate and accountabilities, we all share in the common goal of ensuring Nova Scotians receive safe, quality health services.

Sincerely,



Charmaine McPherson, RN, PhD  
CRNNS Council President  
president@crnns.ca



Sue Smith, RN, BN, MAOL  
CRNNS Chief Executive Officer and Registrar  
ssmith@crnns.ca

## Vision

Optimum health for all Nova Scotians through excellence in registered nursing practice.

## Values

Knowledgeable and engaged staff are critical to our success. We work everyday living the values of respect, trust, leadership and innovation.

### Respect

We appreciate the value of all people. We recognize that each person makes a unique contribution and must balance a number of priorities.

### Trust

We act with integrity and are accountable to our colleagues, members and the public.

### Leadership

We have the courage to express our wisdom proactively.

### Innovation

We create innovative possibilities.

## Organizational Strategic Goals

In order to achieve the Ends set by Council, CRNNS established three strategic goals for the organization from 2015-2018:

### **1. Strengthen relationships with the public, members and other stakeholders**

We will embrace a ‘relational’ approach to our regulatory work that will enable us to build and strengthen relationships with all of our stakeholders while upholding effective regulation that protects the public. We will create greater opportunities for our stakeholders to engage and provide feedback that will inform our regulatory policies. We are committed to proactively addressing issues and providing solutions.

### **2. Incorporate ‘right-touch’ regulation**

We will address future regulatory oversight through right-touch regulation, which applies the minimal amount of regulatory force required to achieve a desired result. We will ensure that our regulatory oversight is balanced with the resources necessary to protect the public. We will be aware of our environments, anticipate changes before they occur to predict risks and react in a timely manner to prevent and lessen the risks.

### **3. Ensure that all regulatory policies, processes, services and programs are fair, transparent, effective and efficient**

We will implement the CRNNS Regulatory Excellence Framework to begin measuring the efficiencies, effectiveness, transparency, and fairness of our regulatory policies and decisions. Growing expectations of the public, government and stakeholders require a greater accountability for regulators to provide evidence of best practices in regulatory practices.

## Council Members

The CRNNS Council includes nursing and public leaders from across Nova Scotia who are dedicated to serving and protecting the public. As of December 31 2018, Council included:

- Charmaine McPherson, President
- Brenda Sabo, President-Elect
- Anne Bigelow, Public Representative
- Chanda MacDonald, District Councillor
- Deborah Cantwell, District Councillor
- Emily Huner, Public Representative
- Michael Gillis, Public Representative
- Sheri Price, District Councillor
- Vanessa Quigley, District Councillor
- Layla Green, Nursing Student Representative

Council members who served from January 1, 2018 to June 30, 2018 include:

- Ruth Whelan, Outgoing President

**Did You Know?** *On July 1 2018, CRNNS Council welcomed Dr. Charmaine McPherson into the role of Council President. Dr. McPherson has dedicated over 30 years of her career to the practice of nursing and has been instrumental in the work to co-create one nursing regulator.*

## Council Ends & Priorities

The CRNNS Council determines how the practice of nursing is regulated and advanced in the public's interest, which is captured through the Council Ends and priorities.

### Council Ends and Priorities

Public receives safe, competent, ethical and compassionate care from registered nurses\*.

- Determine and develop the resources that RNs require to be solution-focused in meeting their critical role in patient safety.
- Determine and develop the resources that new graduates require for successful transition to professional practice.
- Implement and evaluate a regulatory framework to support NPs in prescribing controlled drugs and substances.

Registered nurses' scope of practice is optimized within intraprofessional and interprofessional teams.

- Explore future opportunities and develop a framework for changes to RN scope of practice and/or roles within intraprofessional and interprofessional teams to improve client outcomes through access and coordination across the care continuum.

Registered nurses uphold their individual accountability for their nursing practice and self-regulation of the profession.

- Implement a continuing competence program which includes the addition of verification of learning plans and mandatory education.
- Engage RNs in the development of relevant and accessible resources to guide and support professional practice.

Registered nurses have pride in their profession, are solution-focused and are decision makers in the health care system.

- Explore mechanisms for RNs to be decision makers in advancing quality professional practice environments and proactively resolve professional practice issues.
- Develop mechanisms and resources to support RNs as solution-focused decision makers within the health care system.

*\*Registered nurse is inclusive of both registered nurses (RNs) and nurse practitioners (NPs). For the purposes of this annual report and when appropriate, the term 'nurses' has also been used to include both registered nurses and nurse practitioners.*

# Council Highlights

## Annual General Meeting

On May 10, CRNNS held our 2018 Annual General Meeting (AGM), at Pier 21 in Halifax, Nova Scotia. The meeting had our biggest crowd to date with 251 in attendance. This included 130 voting delegates and an additional 121 non-voting registrants and members of the public.

At the meeting, there was one resolution: *Be it resolved that the date for the 2019 election of councillors and the deadline by which eligible ballots must be received, is set as 1500 hours on Friday, April 5, 2019.* The voting body approved the resolution.

There was also one motion from the floor: *Be it resolved that the College establish a committee to educate health company providers to broaden their understanding and scope of what nursing services coverage mean.*

After discussion amongst the voting body, an amendment of the motion was presented: *Be it Resolved that an Amendment to the Motion to add Health Authorities and other Stakeholders to educate and broaden understanding and scope of what nursing services coverage means.*

After further discussion, **the voting body carried the original motion and defeated the amended motion.**

Following the meeting, Council approved the motion and the CEO and the CRNNS team met with the movers of the motion to discuss how the motion could be addressed within our mandate as the regulator. After collaborating with the movers of the motion, the CRNNS team created a tool for nurses that clarifies the scope of the RN and helps to demonstrate the breadth and depth of the nursing role within the health system. This tool was shared with all nurses in the March, 2019 digital newsletter and posted to the CRNNS website.

## Awards Banquet

In 2018, the CRNNS Council held its annual Awards Banquet on May 10 at Pier 21 in Halifax, Nova Scotia. The banquet is an opportunity to celebrate excellence in nursing practice and to recognize nurses for their unique contributions to Nova Scotians. At this year's banquet, Council awarded 10 nurses for their achievements:

- Patricia Daley, recipient of the Excellence in Nursing Administration Award
- Pamela Hughes, recipient of the Excellence in Nursing Clinical Practice Award
- Tammy Bowles, recipient of the Excellence in Nursing Clinical Practice Award
- Nancy Fox, recipient of the Excellence in Nursing Education Award
- Jennifer Hyson, recipient of the Excellence in Nursing Education Award
- Gina O'Leary, recipient of the Excellence in Nursing Education Award
- Megan Aston, recipient of the Excellence in Nursing Research Award
- Brianna Richardson, recipient of the Rising Star Award
- Martha Paynter, recipient of the Rising Star Award and the Health Advocacy Award
- Deborah Phillips, recipient of the Health Advocacy Award

## Co-Creation of One Nursing Regulator

A significant priority of the CRNNS Council in 2018 was in creating the governance structure and co-leading the creation of one nursing regulator alongside the Board and staff at the College of Licensed Practical Nurses of Nova Scotia (CLPNNS). This included the work to develop a governance structure, to co-lead key decisions related to the new Act and regulations and to continue making decisions that are in the best interest of the public.

# Concerns and Complaints

CRNNS exists to ensure that the public is safe and protected when cared for by nurses who are licensed to practise in Nova Scotia. One way we do this is to review – and if required – investigate complaints we receive about the conduct and competence of nurses. Some of the complaints may be resolved informally while others require resolution through a more formal process.

In 2018, CRNNS received 80 new complaints. This is an increase from the 73 complaints received in 2017 and the 61 complaints received in 2016.

## Who submitted each complaint to CRNNS in 2018?

	2018	2017	2016
Administration	41%	43%	40%
Colleague	6%	3%	8%
CRNNS	25%	27%	25%
Department of Health & Wellness	3%	1%	3%
Member of the Public	24%	25%	23%
Other Regulator	0%	1%	0%
Self-Report	1%	0%	1%

A total of 65 complaints were resolved in 2018. Of those, 42 complaints were resolved by CRNNS staff through a combination of CEO dismissals and informal resolutions and 2 complaints were withdrawn. The remaining 21 complaints were resolved by one of our Professional Conduct Committees.

# Communications and Information Technology

As part of our commitment to engaging with stakeholders, CRNNS spent a great deal of time communicating with stakeholders in 2018.

## Website Traffic Continues to Grow

The CRNNS website had a total of 659,881 visitors in 2018, an increase of over 53,000 visitors compared to the year prior. Desktop computers also continued to be the most popular device for visitors, with over 60% of traffic coming from a computer. The upward trend in mobile usage also continues, with 32% of visitors using a phone versus 27% from the year prior.

## CRNNS Maintains Newsletter Cycle

In 2018, CRNNS issued 10 *CRNNS Connections* digital newsletters to stakeholders across Canada. Increasingly, our newsletters continued to focus on sharing ways for nurses and others to remain involved in our work through policy and practice consultation opportunities, professional practice resources, online education and more. Additionally, there remained a consistent and ongoing effort to engage stakeholders on the co-creation of one nursing regulator and each newsletter issue in 2018 included either an update or an opportunity to get involved in this work.

# Professional Practice

## Continuing Competence Program

In 2018, CRNNS continued to implement the revised Continuing Competence Program (CCP) that was formally launched in 2017.

As part of the program in 2018, 200 nurses were randomly selected to submit a learning plan to CRNNS as part of the verification process. Of the 184 plans initially submitted, the CRNNS team worked with 54 nurses to revise their learning plan before the formal evaluation due to the following reasons:

- Learning objectives were unclear
- Learning plan had missing evaluation information
- Learning plan did not include indicator statements
- Learning activities did not reflect personal learning
- Learning plan required additional learning activities
- Learning plan included indicators from the expired standards of practice
- Learning plan only included one objective when two objectives were required

The remaining 16 learning plans were sent to the Continuing Competence Program Advisory Committee for review because it was not clear that these plans met all the requirements. The committee approved nine of the learning plans and the remaining seven nurses were required to re-submit a revised plan.

Three of the nurses submitted a revised plan that was approved by the committee by the end of the licensure year. The remaining four nurses received a time-limited licence because they did not submit their learning plan in time. To date, all four nurses have completed the program requirements and now hold an active-practising licence.

**Did You Know?** *In 2018, CRNNS introduced a digital web form as an option for nurses to submit their learning plan. Over 98% of nurses used digital technology to submit their learning plan, representing a 24% increase in use compared to 2017.*

## Professional Practice Consultation

One of the ways that CRNNS supports the practice of nurses is by offering confidential practice consultation services to support individuals in understanding the practice expectations of nurses in Nova Scotia and to guide nurses in meeting their accountabilities as self-regulated professionals.

In 2018, the CRNNS provided one-on-one consultation to 1,140 individuals as well as travelled across the province to deliver 24 in-person group education and consultation sessions to 480 individuals. Overall, stakeholders reached out to us most frequently for consultation on:

- Policy
- Professional practice issues
- RN and NP scope of practice

The most requested in-person group education and consultation sessions were about:

- Documentation
- Collaborative practice
- Standards and accountability

## Professional Practice Resources

Each year, CRNNS produces professional practice resources to support nurses to excel in their practice. In 2018, CRNNS developed 20 new professional practice resources that were shared with nurses, employers, the public and others.

In addition to the print resources developed in 2018, CRNNS hosted six webinars and produced two online video recordings on topics related to:

- Professional Presence
- RN Prescribing in Nova Scotia
- How to Develop a Learning Plan
- Nurse Practitioner Standards of Practice

*Did you know that 30% of the new professional practice resources shared in 2018 were joint resources developed in collaboration with CLPNNS?*

## Making a Better Future for Nova Scotians: 2018 Education Forum

2018 was a record year for CRNNS as hundreds of nurses from across the province gathered at Pier 21 in Halifax, Nova Scotia for the 2018 Education Forum. The forum included four separate education sessions and each centered around the theme of *Looking Forward Together as Nurses: Making a Better Future for Nova Scotians*. The forum included over 250 nurses and a dozen nursing students who came to learn more about how to prepare for the future needs of clients within a dynamic and ever-evolving health system.

## Registration and Licensing

One of our core services at CRNNS is to register and license individuals by ensuring that those wanting to practise as an RN or NP in Nova Scotia are competent to do so. As the regulator, our role is to safeguard the public by registering and licensing only those who meet the criteria set by the Act, regulation and registration best practices. As workforce needs evolve, so do we and our goal is to license every single qualified individual in a timely and efficient manner.

To be registered and licensed with CRNNS, an individual must successfully complete the applicable and approved nursing program(s), pass the exam(s) and fulfill all other CRNNS registration and licensure requirements.

## Initial Licences for New RNs and NPs in Nova Scotia

In 2018, CRNNS issued 673 first-time RN licences and 25 first-time NP licences. New this year, CRNNS saw a significant increase in the number of first-time RN licences and a slight increase in the number of first-time NP licences.

### Initial Licences Issued by CRNNS

	2018	2017	2016
Active-Practising RNs	673	549	548
Active-Practising NPs	25	19	16
Total	698	568	564

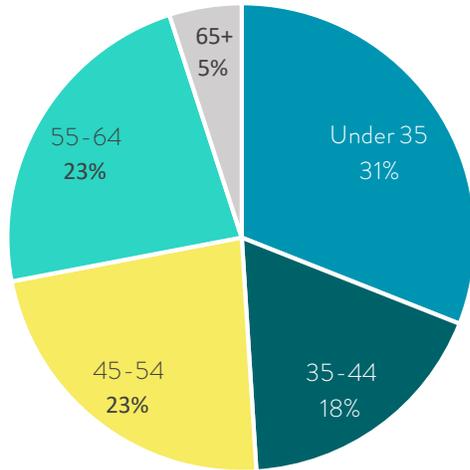
### Origin of Newly Licensed RNs

426	Nova Scotia
190	Other Provinces
57	International

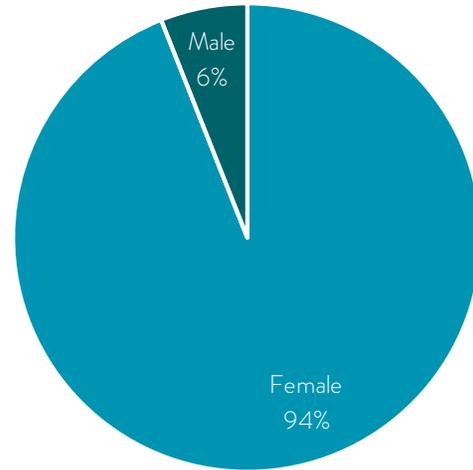
## Profile of RNs and NPs in Nova Scotia

In Nova Scotia, the nursing profession includes a diverse make-up of active-practising RNs and NPs who work in a variety of practice areas to provide safe care to Nova Scotians.

### Age Profile of RNs and NPs



### Gender Profile of RNs and NPs



## Licence Renewals for RNs and NPs in Nova Scotia

Each year, CRNNS must also review, process and renew the licences of all current qualified members who wish to continue practising nursing in Nova Scotia. In 2018, CRNNS renewed 9,479 RN licences and 170 NP licences. Overall, there was a slight decrease in the number of RN licences renewed and a slight increase in the number of NP licences renewed in 2018.

### Renewed Licences Issued by CRNNS

	2018	2017	2016
Active-Practising RNs	9,479	9,569	9,559
Active-Practising NPs	170	157	147
Total	9,649	9,726	9,706

**Did You Know?** CRNNS issued 106 RN Retired Licences in 2018.

## Internationally Educated RNs and NPs in Nova Scotia

Each year, CRNNS also welcomes and licenses internationally educated nurses from around the world who come to Nova Scotia to work. In 2018, CRNNS licensed 407 internationally educated registered nurses.

### Most Popular Origin of Internationally Educated Nurses

**29%** from the Philippines

**17%** from India

**14%** from the United States

## Committee Reports

### Complaints Committee

**Members:** Charlene Murphy (Chair), Jill Morse (Vice-Chair), Kim Clark, Daphne Connolly, Melissa Currie, Melanie Dunlop, Kim Fleming, Ethel Gunn, Alison Hodder, Sue Laroche, Debora Mander, Cynthia Mann, Lynette Marshall, Maria Marshall, Jill Morse, Kate Muir, Lora Roberts, Jody Sheffar, Suzanne Sheppard-Jackman, Gail Sloane, Nicholas Swift, Allan Tobacca, Angela Whynot, Cheryl Young, Paulette Anderson, Fred Beaton, John Garroway, Loretta Manning, Q.C., Ron McGillivray, James McRae and Daniel Seguin.

The role of the Complaints Committee is to review all complaints not resolved by the CEO and to manage them in accordance with the regulations. A panel of the Complaints Committee, made up of two nurses and one public representative, acts as a screening committee by resolving less serious complaints and referring serious allegations of professional misconduct, incompetence, incapacity or conduct unbecoming the profession to a Professional Conduct Committee.

In 2018, this committee met to consider 21 complaints against nurses with the following results:

	2018	2017	2016
Dismissal	4	6	4
Non-Disciplinary Resolution (counsel, caution, informal resolution)	11	2	5
Licensing Sanction (consent reprimand, condition and/or restriction)	4	0	1
Approval of Request to Voluntarily Resign	0	0	0
Referral to a hearing before the Professional Conduct Committee	2	0	4
Total	21	8	14

### Education Advisory Committee

**Members:** Willena Nemeth (Chair), Duana d'Entremont, Lynette Marshall, Debbie Sheppard-LeMoine, Ruth Martin-Misener, Christopher McCarthy, John McNeil, Treena Campbell, Shelley Cobbett, Athanasius Sylliboy and Jordan Warford.

The Education Advisory Committee (EAC) advises and makes recommendations to Council on establishing the standards for nursing education programs and approves, conditionally approves or denies approval of baccalaureate, nurse practitioner and nursing re-entry programs. Approval of these programs supports the CRNNS mandate of public protection by ensuring that the program meets the standards for nursing education and their graduates acquire the entry-level competencies to prepare them for professional practice.

This committee was satisfied with the 2018 Annual Progress Reports from Nova Scotia baccalaureate programs (3), the nurse practitioner programs (3), and the nursing re-entry program. In 2018, Council approved the following:

1. Dalhousie University's School of Nursing Halifax site (Direct Entry & Advanced Standing) modified BScN program was granted a two-year STAGE 1 Preliminary Approval until July 2020.
2. Dalhousie University's School of Nursing Yarmouth site (Direct Entry & Advanced Standing) modified BScN program was granted a two-year STAGE 1 Preliminary Approval until July 2020.
3. Cape Breton University's School of Nursing was granted a two-year STAGE 1 Preliminary approval until July 2020 for the:
  - I. Direct Entry BScN Program;
  - II. Advanced Standing BScN Program; and
  - III. LPN Pathway BScN Program.
4. Cape Breton University's four-year BScN program was granted a two-year program approval extension with an expiry date of July 2021.
5. St. Francis Xavier University's School of Nursing was granted a two-year STAGE 1 Preliminary Approval until January 31, 2021 for the:
  - I. New Direct Entry BScN 4-year Program;
  - II. New Accelerated BScN Program; and
  - III. New LPN-BSCN Pathway Program.
6. St. Francis Xavier University's School of Nursing was granted a five-year approval until July 2023 for the:
  - I. Current Post RN-BScN Program; and
  - II. Current generic BScN 4-year Program.
7. RN-PDC's RN Bridging/Re-entry Program received a two-year extension on their current approval until September 30, 2021. The frequency of their program approval will now be at 5-year intervals to determine compliance with standards approved by Council.
8. Dalhousie University's Neonatology Nurse Practitioner Program was granted a five-year program approval until March 9, 2023.

## **Fitness to Practise Committee**

**Members:** Loretta Manning (Chair), Paulette Anderson, Amanda Billard, Michelle Blagdon, Barbara Broom, Lindsay Burke, Marian Casey, Dana Fidgen, Lorri Giffin, William Hodder, Kathleen McLaughlin, Gilles Robichaud and Crystal Robinson.

**The Fitness to Practise program provides a non-disciplinary process to manage nurses suffering from a medical, physical, mental, or emotional conditions, a disorder or an addiction that is affecting, or could affect, her or his practice. The Fitness to Practise Committee determines what action may be necessary to protect the public when the nurse wishes to return to nursing practice and may impose conditions and restrictions on the nurse's licence.**

In 2018, this committee met three times to amend or approve Remedial Agreements. This is an agreement approved by the Fitness to Practise Committee setting out the terms and conditions that must be met by a nurse in order to return to nursing practice after engaging in treatment to address issues of incapacity.

## Interdisciplinary Nurse Practitioner Practice Review Committee

**Members:** Barbara Currie (Chair), Anne Bigelow, Shelagh Campbell-Palmer, Tracy George, Sheila Higgins-McGray, Kimberley Lamarche, Lena MacDonald, Darla MacPherson, Katie Marshall, Hannah McKay, Mary Power and Cheryl Smith.

The Interdisciplinary Nurse Practitioner Practice Review Committee (IDPRC) reviews the practice of NPs through a quality monitoring and improvement program (NPQMP™). This program supports NPs to improve their practice by providing them with performance feedback from health provider colleagues and clients.

In 2018, 20 NPs participated in the NP-QMP™. The NP participant group represented three streams of NP practice (Family/All Ages, Adult and Neonatal) with the majority of participants working in the community (60%) followed by acute care (40%).

Overall, the program results indicated that over 99% of the NP and/or physician colleagues and co-workers rated NP participants as meeting or exceeding expectations. In addition, 94% shared that they would refer their family or friends to an NP for care. There were no NP participants who received ratings that required further review by the committee.

## Nurse Practitioner Committee

**Members:** Ruth Martin-Misener (Chair), Dawn Chubbs, Melanie Dunlop, Tricia Lane, Aprill Negus and Cheryl Smith.

The Nurse Practitioner (NP) Committee is established by legislative authority to conduct competence assessments for NPs when an NP has changed practice settings, is working with a different client population or a competence assessment is otherwise required by the Act or regulations.

In 2018, the NP Committee reviewed submissions from 21 NPs:

- 16 NPs who were changing their patient population and/or practice setting
- 2 NPs who required a competence assessment program in order to renew their NP licence
- 3 NPs who were completing additional education to change their NP stream from Adult to Family/All Ages

Additionally, there were five NPs completing a NP Competence Assessment Program (NP-CAP) as directed by the committee. An NP-CAP consists of preceptor clinical time and/or submissions of case studies.

## Professional Conduct Committee

**Members:** W. Brian Smith, Q.C. (Chair), Jennifer Ross (Vice-Chair), Camilla Benoit, Sandra Beaumer, Jeannette Combes, Linda Hale, Kara Henman (Jamieson), Christine Hines, Linda Hutchins, Sue Johnson, Jennifer MacDougall, James MacLean, Theresa MacNeil, Shelly Maynard, Wendy Miles, Aprill Negus, Heather Parsons, Lynn Poirier, Carolyn Power, Jennifer Riis, Marcy Saxe-Braithwaite, Debra Theriault, Deborah Vandewater, Paula Wadden, Joanne Zevenhuizen, Barb Darby, William Hodder, Garry Mumford, Elaine Rivers and David Samson.

The Professional Conduct Committee conducts formal professional conduct hearings into the allegations referred by the Complaints Committee. A panel of the Professional Conduct committee hears evidence to determine whether one or more of the allegations against a nurse can be proven true, and if so, whether such proof amounts to a finding of professional misconduct, conduct unbecoming the profession, incompetence and/or incapacity. If one of these findings is determined, the Committee must decide on the appropriate licensing sanction.

There were no Professional Conduct Committee meetings in 2018.

## **Registration Appeals Committee**

**Members:** Loretta Manning (Chair), Agnieszka Grabowska-Comeau, Daphne Connolly, Trudy Campbell and Crystal Robinson.

The Registration Appeal Committee, appointed by Council, meets to consider requests from applicants that request a review of CRNNS' decision to deny registration or licensure as a nurse in Nova Scotia.

There were no registration appeals heard by the committee in 2018.

## **Reinstatement Committee**

**Members:** Debbie Cantwell (Chair), Anne Bigelow, Michael Gillis and Chanda MacDonald.

The Reinstatement Committee hears applications from individuals seeking reinstatement of their registration or licence to practice nursing after having their registration or licence revoked by a Professional Conduct Committee.

There were no Reinstatement Committee proceedings in 2018.

## **Standing Committees**

**Awards Selections Committee:** Chanda MacDonald (Chair), Debbie Cantwell, Sheri Price, Vanessa Quigley and Michael Gillis.

**Committee on Appointments:** Anne Bigelow (Chair), Sheri Price and Chanda MacDonald.

**Nominations Committee:** Ruth Whelan (Chair), Marie Arnott and Natalie Nymark.



Financial Statements

College of Registered Nurses of Nova Scotia

December 31, 2018

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# Independent auditor's report

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To the members of  
**College of Registered Nurses of Nova Scotia**

## Opinion

We have audited the financial statements of the College of Registered Nurses of Nova Scotia ("CRNNS"), which comprise the statement of financial position as at December 31, 2018, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College of Registered Nurses of Nova Scotia as at December 31, 2018, and its results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

## Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of CRNNS in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing CRNNS' 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 CRNNS or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing CRNNS' 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 CRNNS' 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 CRNNS' 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 CRNNS 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.

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script font.

Halifax, Canada  
April 10, 2019

Chartered Professional Accountants  
Licensed Public Accountants

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# College of Registered Nurses of Nova Scotia

## Statement of operations

Year ended December 31

2018

2017

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### Revenues

Membership	\$ 5,526,547	\$ 5,401,476
Investment (loss) income (Note 3)	(13,568)	141,669
Other	<u>169,402</u>	<u>117,643</u>
	<u>5,682,381</u>	<u>5,660,788</u>

### Expenditures

Administrative	234,213	257,666
Interagency	579,468	560,372
Legislated services	2,233,614	2,311,104
Member services	1,639,373	1,647,479
Premises	384,065	335,733
One Nursing Regulator (Note 12)	1,178,228	631,030
Amortization of property and equipment	72,988	44,839
Loss on disposal of property and equipment	<u>68,388</u>	<u>496</u>
	<u>6,390,337</u>	<u>5,788,719</u>

Deficiency of revenues over expenditures	\$ <u>(707,956)</u>	\$ <u>(127,931)</u>
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# College of Registered Nurses of Nova Scotia

## Statement of financial position

December 31

2018

2017

### Assets

#### Current

Cash and cash equivalents	\$ 133,196	\$ 153,227
Short term investments (Note 4)	697,438	5,755,361
Receivables	378,909	110,299
Prepays	23,558	69,219
	<u>1,233,101</u>	<u>6,088,106</u>

Long term investments (Note 4)	7,419,851	3,261,883
Property and equipment (Note 5)	<u>297,535</u>	<u>117,667</u>
	<u>\$ 8,950,487</u>	<u>\$ 9,467,656</u>

### Liabilities

#### Current

Payables and accruals (Note 6)	\$ 748,207	\$ 672,775
Deferred revenue	<u>4,313,239</u>	<u>4,247,207</u>
	<u>5,061,446</u>	<u>4,919,982</u>

Deferred lease incentive	16,813	3,321
Retirement benefits (Note 7)	<u>417,871</u>	<u>382,040</u>
	<u>5,496,130</u>	<u>5,305,343</u>

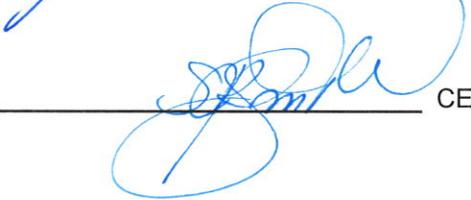
### Net assets

Net investment in property and equipment	297,535	117,666
Net investment in liquidity reserve	1,292,320	1,188,460
Unrestricted	<u>1,864,502</u>	<u>2,856,187</u>
	<u>3,454,357</u>	<u>4,162,313</u>
	<u>\$ 8,950,487</u>	<u>\$ 9,467,656</u>

Commitments (Note 9)

On behalf of the Council

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
CEO & Registrar

# College of Registered Nurses of Nova Scotia

## Statement of changes in net assets

Year ended December 31

	Investment in property and <u>equipment</u>	Investment in liquidity <u>reserve</u>	<u>Unrestricted</u>	<b>2018</b> <b><u>Total</u></b>	2017 <u>Total</u>
Net assets, beginning of year	\$ 117,666	\$ 1,188,460	\$ 2,856,187	<b>\$ 4,162,313</b>	\$ 4,290,244
Deficiency of revenues over expenditures	(72,988)	-	(634,968)	<b>(707,956)</b>	(127,931)
Purchase of property and equipment, net of disposals	252,857	-	(252,857)	-	-
Transfers to liquidity reserve	-	<u>103,860</u>	<u>(103,860)</u>	-	-
Net assets, end of year	\$ <u>297,535</u>	\$ <u>1,292,320</u>	\$ <u>1,864,502</u>	<b>\$ <u>3,454,357</u></b>	\$ <u>4,162,313</u>

# College of Registered Nurses of Nova Scotia

## Statement of cash flows

Year ended December 31

2018

2017

Increase (decrease) in cash and cash equivalents

<b>Operating</b>		
Deficiency of revenues over expenditures	\$ (707,956)	\$ (127,931)
Amortization	72,988	44,839
Increase (decrease) in deferred lease incentive	13,492	(2,846)
Loss on disposal of property and equipment	68,388	496
Unrealized losses on investments	83,277	3,149
Increase in retirement benefits liability	<u>35,831</u>	<u>30,766</u>
	<b>(433,980)</b>	<b>(51,527)</b>
Change in non-cash operating working capital (Note 8)	<u>(81,485)</u>	<u>(81,104)</u>
	<b>(515,465)</b>	<b>(132,631)</b>
<b>Investing</b>		
(Purchase) sale of property and equipment, net	(321,244)	180,995
Sale (purchase) of investments, net	<u>816,678</u>	<u>(50,588)</u>
	<b>495,434</b>	<b>130,407</b>
Net decrease in cash and cash equivalents	<b>(20,031)</b>	<b>(2,224)</b>
Cash and cash equivalents		
Beginning of year	<u>153,227</u>	<u>155,451</u>
End of year	<b>\$ <u>133,196</u></b>	<b>\$ <u>153,227</u></b>

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# College of Registered Nurses of Nova Scotia

## Notes to the financial statements

December 31, 2018

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### 1. Nature of operations

The College of Registered Nurses of Nova Scotia ("CRNNS") is the professional regulatory body for registered nurses and nurse practitioners licensed to practice in Nova Scotia. CRNNS is a non-profit organization exempt from tax under paragraph 149(1)(L) of the Income Tax Act and, therefore, is not required to pay income taxes.

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### 2. Summary of significant accounting policies

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

#### **Fund accounting**

The accounts are maintained in accordance with the principles of fund accounting. This method ensures observance of restrictions, if any, on the use of the resources by maintaining separate accounts for each fund. Funds that have limitations placed on their use by internal or external parties are classified as restricted.

The following provides a brief description of each fund group:

The **unrestricted** fund is for general operating funds.

The **net investment in liquidity reserve** represents an estimate of three months of operating expenditures net of non-cash and externally funded expenditures allocated to fund a future wind-down or contingencies.

The **net investment in property and equipment** is the balance in capital assets less associated amortization.

#### **Financial instruments**

##### *Initial measurement*

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

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# College of Registered Nurses of Nova Scotia

## Notes to the financial statements

December 31, 2018

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

#### Financial instruments (continued)

##### *Subsequent measurement*

At each reporting date, CRNNS measures its financial assets and liabilities at cost or amortized cost (less impairment in the case of financial assets), and except for investments held, which are measured at fair value. The financial instruments measured at amortized cost are cash and cash equivalents, receivables, payables and accruals and deferred revenue.

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

CRNNS' main financial instrument risk exposure is detailed as follows:

##### *Credit risk*

Credit risk on financial instruments is the risk of financial loss occurring as a result of default or insolvency of a counterparty on its obligations to CRNNS. CRNNS' credit risk is primarily attributable to receivables. Receivables are managed by closely monitoring delinquent contributors and ensuring that any late payments or deviations are investigated.

##### *Liquidity risk*

Liquidity risk is the risk that CRNNS will not be able to pay financial instrument liabilities as they come due. CRNNS' liquidity risk from financial instruments is its need to meet operating requirements for payables and accruals. The majority of assets held by CRNNS are invested in securities that can be readily disposed of as liquidity needs arise.

##### *Market risk*

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. For purposes of this disclosure, CRNNS segregates market risk into three categories: interest rate risk, currency risk and other price risk. CRNNS is not exposed to significant currency or other price risk.

##### *Interest rate risk*

CRNNS is exposed to interest rate risk through the cash and interest bearing investments held. CRNNS manages its portfolio investments based on its cash flow needs and with a view to optimizing its interest income. The investments held as of December 31, 2018 are invested in guaranteed investment certificates, treasury bills, and mutual funds with fixed interest rates ranging from 1.60% - 2.81% with maturity dates between June 2019 to October 2022. Sensitivity to a plus or minus 1% change in rates would not have a significant effect on CRNNS' operations.

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# College of Registered Nurses of Nova Scotia

## Notes to the financial statements

December 31, 2018

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

#### Cash and cash equivalents

Cash and cash equivalents include cash on hand and balances with banks.

#### Investments

Investments are measured at fair market value at the date of the statement of financial position.

#### Property and equipment

Property and equipment is recorded at its original cost and subsequently measured at cost less accumulated amortization. Property and equipment is amortized over its estimated useful life. Management reviews estimates of the useful lives of property and equipment and adjusts the estimates as required. When a capital asset no longer contributes to CRNNS' ability to provide services, its carrying amount is written down to its residual value. Management regularly reviews assets for impairment and adjusts as necessary.

Property and equipment is amortized over the estimated useful life of the asset using the methods and rates as follows:

Furniture and fixtures	20%	declining balance
Leasehold improvements	straight line	over lease term
Computer equipment	40%	declining balance
Computer software	40%	declining balance

#### Deferred revenue

All membership fees collected as at year end which relate to future fiscal years are recorded as deferred revenue.

#### Employee future benefits

CRNNS has a number of defined benefit plans that provide benefits to its employees. These include: the post-retirement health subsidy benefit, retirement allowance and participation in Nova Scotia Health Employees' Pension Plan.

CRNNS accounts for the post-retirement health subsidy benefit and the retirement allowance using the immediate recognition approach. These plans are unfunded. The cost of pension benefits earned by employees are actuarially determined using the projected benefit method.

CRNNS accounts for participation in the multi-employer Nova Scotia Health Employees' Pension Plan as a defined contribution plan. CRNNS is not obligated for any unfunded liability, nor does CRNNS have entitlement to any surplus that may arise in the plan. Contributions to this plan are required by both employees and CRNNS. Total contributions made by CRNNS during the year were \$264,465 (2017 - \$257,961) and are recognized as an expense in the period.

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# College of Registered Nurses of Nova Scotia

## Notes to the financial statements

December 31, 2018

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

#### Revenues

##### *Membership fees*

Revenue from membership fees is recognized on an accrual basis as the related services are provided.

##### *Investment income*

Investment income consists of interest income, dividend income and realized and unrealized gains on investments. Interest income is recognized on an accrual basis.

Realized gains or losses on sale of investments are the difference between the proceeds received and the cost of investments sold.

Unrealized gains or losses on investments represent the difference between the carrying value at the year end and the carrying value at the previous year end or purchase value during the year, less the reversal of previously recognized unrealized gains and losses in respect of disposals during the year.

##### *Other income*

Income related to projects and professional developments are recognized as the related services are provided.

#### Use of estimates

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

#### Allocation of expenses

CRNNS allocates its general IT, finance and human resources support expenses across administrative, legislative and member services. These allocations are determined annually based on the estimated amount of time the individuals within these support areas are working in each functional area. The amount allocated to each functional area is listed in note 11.

# College of Registered Nurses of Nova Scotia

## Notes to the financial statements

December 31, 2018

<b>3. Investment (loss) income</b>	<b><u>2018</u></b>	<b><u>2017</u></b>
Interest	\$ 3,599	\$ 62,554
Dividends	96,119	106,750
Realized losses	(30,009)	(30,784)
Unrealized (losses) gain	<u>(83,277)</u>	<u>3,149</u>
Investment (loss) income	<b>\$ <u>(13,568)</u></b>	<b>\$ <u>141,669</u></b>

<b>4. Investments</b>	<b><u>2018</u></b>	<b><u>2017</u></b>
Total investments	\$ 8,117,289	\$ 9,017,244
Less: Investments maturing within the next year	<u>(697,438)</u>	<u>(5,755,361)</u>
Long term investments	<b>\$ <u>7,419,851</u></b>	<b>\$ <u>3,261,883</u></b>

<b>5. Property and equipment</b>			<b><u>2018</u></b>	<b><u>2017</u></b>
	<u>Cost</u>	<u>Accumulated depreciation</u>	<u>Net book value</u>	<u>Net book value</u>
Furniture and fixtures	\$ 387,728	\$ 245,475	\$ 142,253	\$ 63,150
Leasehold improvements	96,264	758	95,506	9,585
Computer equipment	182,347	131,864	50,483	43,768
Computer software	<u>25,105</u>	<u>15,812</u>	<u>9,293</u>	<u>1,164</u>
	<b>\$ <u>691,444</u></b>	<b>\$ <u>393,909</u></b>	<b>\$ <u>297,535</u></b>	<b>\$ <u>117,667</u></b>

<b>6. Payables and accruals</b>	<b><u>2018</u></b>	<b><u>2017</u></b>
Trade	\$ 437,929	\$ 148,806
Miscellaneous	303,075	150,326
Government remittances	<u>7,203</u>	<u>373,643</u>
	<b>\$ <u>748,207</u></b>	<b>\$ <u>672,775</u></b>

# College of Registered Nurses of Nova Scotia

## Notes to the financial statements

December 31, 2018

### 7. Retirement benefits

#### Post-retirement health subsidy benefit

Retirees are eligible to apply for continuation of their HANS extended health plan. CRNNS shall pay 65% of an eligible retiree's HANS monthly premiums for medical and personal basic life insurance until the retiree reaches their 65<sup>th</sup> birthday. Such reimbursement shall be contingent upon the retiree having a minimum of 10 continuous years of service with CRNNS, retiring after age 60, and being accepted in the HANS Retiree Health Plan. These age and service eligibility requirements are waived for the Chief Executive Officer of CRNNS. The most recent accounting actuarial valuation of this plan was as of December 31, 2016. The next valuation will occur on December 31, 2019.

#### Retirement allowance

Employees retiring after the age of 60 and who have been employed by CRNNS for a minimum of ten continuous years are eligible to receive a retirement allowance. The allowance is equal to one week's pay for each year of full-time service, to a maximum of 30 weeks. If an eligible employee dies while actively employed, the retiring allowance will be paid to the employee's beneficiary or estate. No allowance is paid to a member who terminates employment prior to eligibility for benefits. The most recent accounting actuarial valuation of this plan was as of December 31, 2016. The next valuation will occur on December 31, 2019.

Information pertaining to CRNNS' defined benefit plans is as follows:

Defined benefit obligation		<u>2018</u>	<u>2017</u>
Post-retirement health subsidy benefit	\$	69,762	\$ 64,845
Retirement allowance		<u>348,109</u>	<u>317,195</u>
Total	\$	<u>417,871</u>	\$ <u>382,040</u>

The defined benefit costs recognized during the year are as follows:

	Retirement Allowance		Post-Retirement	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Employer current service cost	\$ 33,695	\$ 31,829	\$ 6,108	\$ 5,747
Finance cost	<u>11,228</u>	<u>10,635</u>	<u>2,323</u>	<u>2,202</u>
Defined benefit cost	<u>44,923</u>	<u>42,464</u>	<u>8,431</u>	<u>7,949</u>
Remeasurements and other items	\$ <u>(14,009)</u>	\$ <u>5,452</u>	\$ <u>(2,418)</u>	\$ <u>1,165</u>

Actuarial assumptions used in measuring the benefit cost and accrued benefit obligations include the following:

	Retirement Allowance		Post-Retirement	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Discount rate for benefit expense	3.7%	3.2%	3.7%	3.3%
Rate of compensation increase for benefit expense	3.5%	3.5%	3.5%	3.5%
Health care inflation	-	-	4.5%	6.5%

# College of Registered Nurses of Nova Scotia

## Notes to the financial statements

December 31, 2018

<b>8. Supplemental cash flow information</b>	<b><u>2018</u></b>	<b><u>2017</u></b>
Change in non-cash operating working capital		
Receivables	\$ (268,610)	\$ (9,952)
Prepays	45,661	(11,802)
Payables and accruals	75,432	(55,985)
Deferred revenue	<u>66,032</u>	<u>(3,365)</u>
	<b>\$ <u>(81,485)</u></b>	<b>\$ <u>(81,104)</u></b>

### 9. Commitments

CRNNS has entered into various lease agreements for premises and equipment. Minimum payments required over the next five years for the base rent of the premises lease and equipment leases are as follows:

2019	\$ 357,409
2020	340,849
2021	340,794
2022	341,491
2023	339,405

### 10. Government contributions

During the year, CRNNS received government contributions as follows:

	<b><u>2018</u></b>	<b><u>2017</u></b>
Nova Scotia Department of Health - Nursing School Transcripts	\$ 14,400	\$ 14,400
Deferred contributions, beginning of year	3,600	3,600
Deferred contributions, end of year	<u>3,600</u>	<u>3,600</u>
Government contributions earned during the year	<b>\$ <u>14,400</u></b>	<b>\$ <u>14,400</u></b>

Of the total government contributions earned during the year, \$14,400 (2017 - \$14,400) is recognized in membership revenue.

### 11. Allocation of administrative expenditures

	<u>Member services</u>	<u>Legislated services</u>	<u>Administration</u>	<b><u>Total 2018</u></b>	<b><u>Total 2017</u></b>
Finance and human resources	\$ 126,134	\$ 126,134	\$ 126,134	<b>\$ 378,402</b>	\$ 368,973
Information technology	<u>110,302</u>	<u>110,302</u>	<u>110,302</u>	<b><u>330,906</u></b>	<u>401,556</u>
	<b>\$ <u>236,436</u></b>	<b>\$ <u>236,436</u></b>	<b>\$ <u>236,436</u></b>	<b>\$ <u>709,308</u></b>	<b>\$ <u>770,529</u></b>

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# College of Registered Nurses of Nova Scotia

## Notes to the financial statements

December 31, 2018

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### 12. Creation of One Nursing Regulator for Nova Scotia

CRNNS' Council approved the use of funds from an internally restricted reserve, the "Liquidity Reserve", to cover expenses associated with the creation of One Nursing Regulator for Nova Scotia. CRNNS' expenses incurred for the year ended December 31, 2018 are as follows:

	<u>2018</u>	<u>2017</u>
Advertising	\$ 74	\$ 4,072
Catering	9,990	9,680
Change management strategy	261,383	124,379
Communications and printing	8,460	3,326
Equipment and facility rentals	1,783	3,833
Honorarium/salary reimbursement	4,200	5,119
Legal fees	80,626	72,745
Office	10,244	12,529
Professional fees	359,233	37,925
Rent	26,607	31,141
Repairs and maintenance	1,233	484
Salaries and benefits	404,493	309,783
Telephone	5,542	3,320
Travel	<u>4,360</u>	<u>12,694</u>
Total expenses	\$ <u>1,178,228</u>	\$ <u>631,030</u>