# COLLEGE OF REGISTERED NURSES OF NOVA SCOTIA

## 2015 ANNUAL REPORT

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College of

REGISTERED NURSES
OF NOVA SCOTIA

Setting the Standard for Care.
VISION
Optimum health for all Nova Scotians through excellence in registered nursing practice.

MEGA END
Because CRNNS exists, there is public trust in the excellence of registered nursing practice from a proactive self-regulated profession at the cost of a justifiable, fiscally responsible membership fee.

ORGANIZATIONAL STRATEGIC GOALS
In order to achieve the Ends set by the Council, CRNNS established three goals for the organization.

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 and processes, services and programs are fair, transparent, effective and efficient.
   CRNNS in the next three years will implement the CRNNS Regulatory Excellence Framework to begin measuring the efficiencies, effectiveness, transparency, and fairness of its regulatory policies and decisions. Growing expectations of the public, government and stakeholders is requiring a greater accountability of regulators to provide evidence of best practices in regulatory practices.

2015-2017 STRATEGIC ENDS
Council’s 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 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 nurses is inclusive of both Registered Nurses and Nurse Practitioners
Research consistently shows that nurses rank amongst the most trusted and respected professionals by the public. In our latest survey of the public, almost all Nova Scotians surveyed (96%) are very confident or confident in the knowledge, skills and abilities of the nurse who cared for them or a loved one.

This trust is something we believe is worth protecting and it is the foundation of our regulatory philosophy and how we approach our work in public protection. At CRNNS, it’s our reason for being and this is not something we take lightly.

Health care operates in a dynamic and ever-changing environment and in 2015, we too continued to evolve as an organization. With the philosophy of relational regulation guiding our work, CRNNS and Council undertook major initiatives to continue our involvement and leadership at the provincial and national stage. Continuing to make regulatory matters relevant, accessible and transparent for our stakeholders was also a universal focus within the organization. By enhancing our accessibility and relationships with members and other stakeholders, we strengthened our ability to work as a team.

We also understand that this work cannot be accomplished alone. We believe a nursing community that collaborates means we can accomplish more together and that building effective and respectful relationships can only positively impact the lives of Nova Scotians. In fact, 2015 was a year of great collaboration and teamwork with our stakeholders throughout the province. We engaged with thousands of nursing stakeholders in the province and used that work to inform key regulatory decisions and partnerships.

Recognizing that strength comes from our ability to work together led us to also convene a number of roundtable events this past year where we invited key nursing stakeholders to discuss and address issues of importance to nurses and the public. And while each of us as stakeholders play a different role in the nursing community, we all have a common goal of safe and quality nursing care and we look forward to more of this collaborative activity in the future.

As we look to 2016, the future is bright for the nursing profession. Dialogue within the nursing profession has grown, the role of the nurse continues to grow and we as the regulator continue our commitment to listening, learning and implementing regulatory decisions, programs and services that are well-informed and meet our core business of public protection.

Thank you to all those who have been a part of the CRNNS journey in 2015 and we look forward to continuing our work in the future.

Jacquelyn Garden-Jayasinghe, MN, NP, RN, President
Sue Smith, RN, BN, MAOL, CEO & Registrar
LEADERSHIP

In January 2015, Donna Denney retired as CEO & Registrar of CRNNS after a 42 year career as a registered nurse in Nova Scotia. Throughout her lifetime as a nurse, Donna wore many hats as a front-line nurse and a respected figure in nursing education, administration, management, policy and regulation. The Council and staff of CRNNS would like to thank Donna for her insight, leadership and contributions to the nursing community in Nova Scotia.

A registered nurse for over three decades, Sue Smith began as CEO & Registrar of CRNNS in February 2015. She has earned a wealth of experience throughout her career that has enabled her to genuinely understand the complexities of the health care system. Her endeavours have led her to greatly appreciate the challenges and the opportunities facing the nursing profession and the significant role health regulators play in public protection. No stranger to the provincial, national and international scene and always as a proud nurse, Sue is a visionary leader that guides CRNNS to serve and protect the public interest and preserve the integrity of the nursing profession in Nova Scotia.

OUR APPROACH TO REGULATION

Relational Regulation

Since 2014, CRNNS has embraced a relational approach to our regulatory work that has enabled us to emphasize our commitment to the safety and protection of the public. It has allowed us to find new and innovative ways of strengthening our relationships through better engagement with our stakeholders.

As a relational regulator, our goal is always to build positive relationships by being transparent, inclusive and available to our stakeholders while delivering on our mandate to protect the public alongside the hard working and dedicated membership of 10,000+ registered nurses in our province.

Right-Touch Regulation

As a ‘right-touch’ regulator, we apply the minimal amount of regulatory force required to achieve a desired outcome. This means that we seek regulation that is uncomplicated and that we are aware of the environments in which we operate because we look ahead. This better enables us to anticipate changes before they occur and respond in a proactive way that prevents and minimizes risks.

2015-2017 STRATEGIC PLAN

Council introduced the new CRNNS Strategic Plan that was developed with input from members of the public as the ‘moral owners’ of CRNNS. Underpinning the three-year plan is the understanding that enabling the provision of safe, competent, ethical and compassionate nursing care is at the heart of what we do. Check out the 2015-2017 strategic plan.

RN EXAM

As Nova Scotia’s regulatory body for registered nurses, we are accountable to the public to ensure that registered nurses have the knowledge, skill and judgement required to practise safely particularly at the beginning of their career. One way we’re able to achieve this is by measuring the competencies required of entry-level nurses before we grant them a licence to ensure they are competent to provide Nova Scotians with safe and quality nursing care and services.

As of January 2015, graduates who wish to practise nursing in Nova Scotia began writing the NCLEX-RN. In the three years leading up to the implementation of the exam, CRNNS worked collaboratively with stakeholders to prepare nursing educators, nursing graduates, and employers for the transition. Exam results for 2015 showed that Nova Scotia nursing graduates had an overall pass rate of 89.1%, demonstrating that they have the ability to meet the demands of nursing practice in Nova Scotia. Access the 2015 NCLEX-RN reports here.

TEMPORARY LICENCE POLICY

With right touch regulation guiding our work, CRNNS implemented a new temporary licence (TL) policy in the spring of 2015. Most notable to the new policy was that for the first time, the TL policy allowed new graduates to continue working with a TL, with conditions and restrictions, if they failed the NCLEX-RN exam for the first or second time. Prior to and after the new policy was implemented, CRNNS did not receive any written complaints about TL holders in 2015 and no issues of poor practice or safety concerns were raised by managers or employers.

In keeping with our commitment to evaluate the TL policy, CRNNS also launched a comprehensive evaluation in the fall of 2015 to understand whether the TL policy was responding to human resource demand in the nursing workforce while at the same time doing so in a manner that upheld CRNNS’ core business of public safety. It became one of the largest stakeholder engagement initiatives and risk reviews in CRNNS’ recent history, engaging 11 stakeholder groups and over 1,200 individuals. The evaluation results will be released in the spring of 2016.
CONTINUING COMPETENCE PROGRAM

Revisions to the CRNNS Continuing Competence Program occurred to enhance the assessment of ongoing knowledge, skills, and judgement of nurses in Nova Scotia. Participation in the program provides the public with a greater level of assurance and confidence that CRNNS members are meeting their professional practice standards and demonstrating their ongoing ability to provide safe and quality nursing care.

Consultations on changes to the program took place throughout 2015 and included gathering feedback face-to-face and online from over 450 members from across the province that shaped elements of the program’s five components: maintenance of practice hours, reflective practice, confirmation of completion of a learning plan, verification of a learning plan if chosen, and participation in mandatory education. The program was finalized and officially introduced to members in the fall of 2015. The changes are to become effective in a phased-in approach beginning in 2016. Read here for more information.

NATIONAL NURSING ASSESSMENT SERVICE

In August 2015, the National Nursing Assessment Service (NNAS) announced the official launch of a new, streamlined process for internationally educated nurses (IENs) applying for licensure to practise in Canada. With a mandate to protect the public, CRNNS and the other nurse regulators shared a vision of creating an assessment process that was open, fair and consistent, while ensuring that the standards for nursing care in Canada were met. The new process offers an easy, direct and secure way for IENs to submit their documents for Canadian nursing registration allowing greater transparency, timeliness and predictability across the country. The service applies rigorous standards for assessing qualifications and protecting the public, while offering IENs a centralized, one stop location to begin the process of obtaining licensure in Canada. Click here for more details.

THE ‘REAL ENGAGEMENT’ MOVEMENT

The Real eNgagement vision is one where there is a cohesive nursing community – which celebrates its sameness and uniqueness equally – and where members of the community are viewed, and view themselves, as proud solution-focused decision makers in the health system. Ongoing since 2012, Real Engagement welcomed new advisory committee members in 2015 and developed targeted sessions for managers and senior leaders to further support the shift benefiting Nova Scotians at the front-line of nursing. Real eNgagement also jumped online and offered eight 30-minute Webinar Boot Camp sessions to nurses across the province as a way to increase access and to offer the program in a new way. The fall of 2016 will bring a campaign aimed at raising even greater awareness of this project and the value it brings to nurses, and those on the receiving end of nursing care and services in Nova Scotia. Learn more about how you can get involved.

NP PRACTICE ANALYSIS

Through the Canadian Council of Registered Nurse Regulators (CCRNR), CRNNS and other nursing regulators across Canada completed the Nurse Practitioner Practice Analysis project to provide a comprehensive description of the entry-level knowledge, skills and abilities required in three streams of NP practice: adult, family/all ages and pediatric. A survey was completed by approximately 1500 NPs across Canada, including Nova Scotia, and the results demonstrated that NP practice is consistent across the country and that NPs use the same competencies in all Canadian jurisdictions. The practice analysis found that the difference in NP practice is situated in the client population needs and the context of practice including age, developmental stage, health condition, and client complexity. The findings will influence the development of entry-level competencies for NPs and may stimulate dialogue with regards to other regulatory decisions for NP practice in Canada.

2015 ANNUAL GENERAL MEETING

The 2015 Annual General Meeting (AGM) was held on May 13, 2015 at the Holiday Inn Harbourview in Dartmouth. A total of 129 nurses participated in the meeting as voting delegates, which was an increase from 109 members in 2014. This continues to be a positive increase from previous years and it is a trend we anticipate to continue.

There was one resolution presented and passed setting the date for the 2016 election of councillors as April 8, 2016. One motion from the floor was passed on the day of the AGM. The motion, “Be it resolved that the CRNNS lobby/encourage employers/ government to support front line nurses to attend the AGM education session and AGM” was subsequently acted upon by Council.
Resources & Services

REGISTRATION

One of the core services at CRNNS is the registration and licensure of individuals to ensure that those wanting to practise as a registered nurse or nurse practitioner in Nova Scotia are competent to do so.

Each year, we register and license RNs and NPs of different ages, practice settings, geography and job status to create a diverse and competent nursing workforce in Nova Scotia. Within that, our role is to safeguard the public by registering and licensing only those who meet our criteria set by the Registered Nurses Act, regulation and registration best practices. As the workforce needs evolve, so do we and our goal is to license every single qualified individual in a timely and efficient approach.

To be registered and licensed with CRNNS, an individual must complete an approved nursing education program, pass the national nursing registration exam and fulfill all other CRNNS registration requirements. In 2015, CRNNS issued 496 first-time RN licences and 13 first-time NP licences.

Initial Licences for New RNs and NPs to Nova Scotia over three year period.

<table>
<thead>
<tr>
<th>Year</th>
<th>Active-Practising RNs</th>
<th>Active-Practising NPs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>496</td>
<td>13</td>
<td>509</td>
</tr>
<tr>
<td>2014</td>
<td>529</td>
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<tr>
<td>2013</td>
<td>538</td>
<td>10</td>
<td>548</td>
</tr>
</tbody>
</table>

New to the licence renewal process this year was the addition of a voluntary renewal survey, which was implemented to gauge the experience of our members as they renew their licence. The survey measured the experiences of members in the areas of IT, communications, customer service and overall experience. Over 20% of members participated in the survey and 81% of participants rated their overall renewal experience as positive. A further 88% of respondents felt the renewal communications was effective in providing them with the necessary renewal information. The results of this survey will inform future changes to the renewal experience.

COMPLAINTS

CRNNS exists to ensure that the public is safe and protected when cared for by nurses 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 licensed to practise in our province. Some of the complaints may be resolved informally while others require resolution through a more formal process.

In 2015, 61 new complaints were received by CRNNS, which involved just 0.6% of our licenced members. There was an increase of 10% from the 55 complaints received in 2014 and an increase of 28% from the 44 complaints received in 2013.

In 2015, a total of 50 complaints were resolved. Thirty-six (18) were resolved by CRNNS staff without the need for licensing sanctions (disciplinary actions). The remaining 64% (32) complaints were resolved by one of the four Professional Conduct Statutory Committees involved with the professional conduct process.
Four statutory committees are involved in the professional conduct process:

- The Complaints Committee
- The Professional Conduct Committee
- The Fitness to Practise Committee
- The Reinstatement Committee.

Each of these Committees play a specific role in complaint resolutions, which you can learn more about here.

**PRACTICE SUPPORT**

Two ways in which we support the practice of nurses is through our practice consultations and education. In total, CRNNS staff provided personal consultation and educations support to 1875 individuals in 2015. Eight hundred and eight of those consultations were with individuals and 44 consultation/education sessions were provided in places of employment and attended by 1067 nurses.

In 2015, CRNNS Practice Consultants responded to 808 requests for consultation from nurses, which was an increase over the 735 requests in 2014. The top consultation themes included (1) professional practice issues, (2) RN scope of practice, (3) policy, (4) NP scope of practice, (5) patient safety and (6) violence in the workplace. In 2015, there was a 59% increase in the number of consultations received related to NP practice. Consultations related to RN practice remained relatively consistent with 2014.

Although the majority of CRNNS consultations were with RNs and NPs, there were approximately 31 consultations in 2015 with members of the public that included non-RN administrators, private agencies, unions, government, academic institutions, and community/home care services. This is an increase of approximately 40% from 2014. The top public consultation themes included (1) policy, (2) NP scope of practice, (3) professional practice issues, (4) RN scope of practice. There were no inquiries received by CRNNS staff from members of the public related to patient safety in 2015.

The most popular workshops last year were:

- Collaborative Practice
- Social Media
- Documentation
- Standards of Practice

**LEARNING AND DEVELOPMENT**

CRNNS offers members with a variety of learning resources to support their continuing competence and to promote safe and appropriate nursing practice.

In 2015, close to 900 nurses participated in e-learning modules through the CRNNS website and one new module, ‘Compassionate Care’, was added, which was the most viewed module with 22% of total viewers. This was followed by Social Media at 12% and Assignment and Delegation at 10%. CRNNS is also exploring other ways of offering online learning so new options will be available soon.

CRNNS offered the Telehealth Program in partnership with the Nova Scotia Department of Health and Wellness since 1998. These sessions provided support to nurses in maintaining and enhancing competencies to help ensure safe and competent client care. In 2015, the Nova Scotia Department of Health and Wellness assessed their needs and after careful consideration, re-shifted the funding that had been allocated for the CNE Telehealth Program in order to focus on clinical care. As a result, the CNE Telehealth Program did not receive provincial funding and CRNNS was no longer able to offer this service to members as of December 2015.

In response, we have has been re-evaluating our approach to learning and we are in the process of developing an education strategy that will address the needs of our stakeholders within our mandate of protecting the public. Starting in 2017, CRNNS will begin to implement this education strategy so stay tuned to hear more about it and how you could become involved.

**PUBLICATIONS**

We support nurses by producing publications relevant to nursing practice. CRNNS regularly revises publications to maintain their relevance and develops new publications when information through practice consultations, new legislation, environmental scans, and/or regulatory best practice is identified that may have an impact on nursing practice.

In the fall of 2015, CRNNS also committed to engaging stakeholders on all CRNNS publications to ensure they were clear, relevant and applicable in process. This new process helps ensure that publications are developed with the end audience in mind.
The following publications were created or revised in 2015.

**Policy Statements**
- Adding New Interventions to the Registered Nurse Role – Decision Making Framework

**Position Statements**
- Patient Safety Position Statement
- Registered Nurses as Second Attendants in Home Births with a Midwife Position Statement
- Midwifery Position Statement
- Becoming a Registered Nurse in Nova Scotia: Requisite Skills & Abilities
- Orientation of Registered Nurses to the Workplace

**Professional Practice Guidelines**
- Nursing Plan of Care Practice Guideline
- Camp Nursing: A Guideline for Registered Nurses
- Nurse Practitioner Consultation and Referral Guidelines
- Harm Reduction Strategies in RN and NP Practice
- Duty to Provide Care: Assignments in Relation to Competence
- RNs Recommending and Administering Over The Counter Medications
- Collaborative Practice Teams and Collaborative Practice Relationship Verification - Practice Guidelines
- Assess, Treat and Release from Emergency Departments and Collaborative Emergency Centers Professional Practice Guideline for Registered Nurses
- Nurse Practitioner Client Discharge from Hospital Settings
- Complementary & Alternative Health Care: A Guideline for Registered Nurses and Nurse Practitioners

**Preparation Guidelines**
- NCLEX-RN Preparation Guide

**Reports and Q&As**
- Assess, Treat and Release from Emergency Departments and Collaborative Emergency Centers Q and A for Registered Nurses
- NCLEX-RN: Myths and Facts
- Student Q&A – NCLEX
- Employer Q&A – NCLEX
- Physician Assisted Death Questions & Answers
- 2015 Public Perception Survey
- Interdisciplinary Practice Review Nurse Practitioner Committee - 2014 Annual Report
- Interpreting and Modifying the Scope of Practice of the Registered Nurse

**Ask a Practice Consultant**
- Ask a Practice Consultant – Refugees
- Ask a Practice Consultant - Conduct Unbecoming
- Ask a Practice Consultant - New Grad and Charge Nurse
- Ask a Practice Consultant - Employer of New Grad and Charge Nurse
COMMUNICATIONS AND IT

Our New Look & Feel
We understand that strengthening the relationships we have with members and other stakeholders starts within. We also believe that our reputation and how stakeholders perceive and experience us is important. Creating and bringing the new CRNNS brand alive in May 2015 was a significant step in our commitment to stakeholders and the new brand should be evident in all of our interactions.

Email and Newsletters
Effective communications with members and all of our stakeholders is important to us. We are always looking for ways to find more and better opportunities to improve our overall communications efforts. Members told us in previous surveys that they prefer to receive CRNNS information by email. As a result, we invested time and effort into developing new and enhanced online newsletters that members would find more informative, engaging, accessible and timely.

In September 2015, we introduced the first of two new newsletters, ‘Connections’, to stakeholders. A more condensed newsletter, ‘The Pulse’, was launched in November 2015. The new digital newsletter and newsletter platform enable us an enhanced means of providing our stakeholders with timely and relevant information. We also developed special edition newsletters that allow us to highlight issues of particular importance to members. Last year we issued seven newsletters holding important information relevant to nursing practice to nurses across Nova Scotia. Check out our newsletters.

Launch of New Website
In May 2015, we launched a new website that included a significant visual refresh and platform upgrade. The new website was an important component of our new branding and it allowed us an opportunity to provide stakeholders with technical enhancements improving the experience of website visitors. We are committed to seeking opportunities for continual improvements to ensure our website maintains relevancy and aligns with best practice.

As part of our website enhancements, we improved our Licence Status Check that allows individuals to instantly verify the status of all CRNNS members. This information contains more of a complete profile of individuals and is a convenient public safety measure put in place in 2015. We developed a secure portal that is currently being used by CRNNS Committee members to streamline their work process in an organized and more efficient manner. We also created an application to host the Jurisprudence exam on the same platform applicants use to initially obtain their license. This exam is required for all newly licensed members and this new application is more easily accessible and streamlines the process for individuals.

Stakeholders’ voices play an important role in shaping the work of CRNNS and we found more ways of engaging with nurses and other stakeholders in our processes in 2015 by providing more opportunities for feedback via surveys, website polls, website feedback forms and online application forms. Visit our website at crnns.ca.

AWARDS
The CRNNS Awards enable members to recognize and celebrate their nursing colleagues in Nova Scotia for their outstanding contributions to the profession. CRNNS celebrated the success of nurses at the 2015 Awards Banquet where members were recognized for their contributions to nursing and for being outstanding role models within the nursing profession. The following individuals were presented with Awards of Excellence.

Excellence in Nursing Administration
• Tanya Bishop, Operations Manager, IWK Health Centre
• Pamela Currie, Practice Leader, Capital Health

Excellence in Nursing Clinical Practice Award
• Tracy Bourdages, Staff Nurse & Eating Disorders Resource Nurse, IWK Health Centre
• Maureen MacEachern, Staff Nurse, Capital Health
• Jessica Wournell, Staff Nurse & Eating Disorders Resource Nurse, IWK Health Centre

Excellence in Nursing Education Award
• Valerie Banfield, Nurse Educator, Capital Health

Excellence in Nursing Research Award
• Gail Tomblin Murphy, Professor, Dalhousie University

Rising Star Award
• Christine Cassidy, Registered Nurse, IWK Health Centre
• Catherine Strongman, Registered Nurse, Capital Health
• Meghan Timmons, Staff Nurse, Capital Health

Honorary Life Membership
• Ellen MacFarlane, Retired Professor, St. Francis Xavier University

Get to know the 2015 award winners here.
WHERE DO YOUR FEES GO?

CRNNS Council

The CRNNS Council is the governing body represented by registered nurses, nurse practitioners and members of the public who are passionate about the provision of safe and quality nursing care in Nova Scotia.

As of December 31, 2015 the Council was comprised of:
- Jacquelyn Garden-Jayasinghe, president
- Ruth Whelan, president-elect
- Jessica Janes, nursing student representative (non-voting)
- Corey MacKenzie, Councillor-at-large
- Charmaine McPherson, Councillor-at-large
- Vanessa Quigley, Annapolis District Councillor
- Marlene Ash, Atlantic District Councillor
- Sheri Price, Atlantic District Councillor
- Clare Currie, Cape Breton District Councillor
- Deborah Cantwell, Cape Breton District Councillor
- Jayme MacLellan, Cobequid District Councillor
- Mariam Mac Lellan, Highland District Councillor
- Angela Clifton, Western District Councillor
- Anne Bigelow, public representative
- Anne-Marie DeLorey, public representative
- Michael Gillis, public representative
- Emily Huner, public representative
- Dermot Jardine, public representative
- David Samson, public representative

The people who served from January 1, 2015 to June 30, 2015 include:
- Braden Davie, Councillor-at-large
- Cyndee MacPhee, Cape Breton District Councillor
- Kathy LeBlanc, Cobequid District Councillor
- Carolyn Fowler, public representative
- Colleen MacNeil, public representative

and Cameron Boys, Councillor-at-large until his resignation in August 31, 2015.
CRNNS Council

CONNECTING WITH NOVA SCOTIANS

Council governs the work of CRNNS to ensure the public receives safe and quality nursing care from the nurses licenced to practice in Nova Scotia. Essentially, CRNNS exists for the public, which is why this past year, Council members made it a priority to enhance their connection to the public. The goal was to ensure that the public had a voice in helping to shape the direction of Council as they set the strategic goals of the organization. Members of the community were invited to present their unique perspectives at Council meetings and members of Council travelled throughout the province to meet with groups individually with the goal of using all feedback gathered to inform their future-focused work and strategic planning. To date, Council has been pleased to welcome three groups representing different communities with unique needs to present at Council meetings and they held three community sessions engaging approximately 70 individuals. The information gained from the public consultations will provide the basis for strategic planning for the 2017-2019 Ends that will set the future direction of CRNNS.

FEASIBILITY OF MOVING TO ONE NURSING REGULATOR

As the regulatory bodies for nurses in Nova Scotia, the College of Licensed Practical Nurses of Nova Scotia (CLPNNS) and the College of Registered Nurses of Nova Scotia (CRNNS) have a shared goal to protect and serve the public interest of Nova Scotians by regulating the practice of licensed practical nurses, registered nurses and nurse practitioners (respectively). In 2015, the Board of CLPNNS and the Council of CRNNS began to engage in joint conversations that would explore the feasibility of uniting as one nursing regulator in Nova Scotia. Unifying the two regulators would merge the boards and staff of each college but not the nursing roles, which are distinct – and would remain so - for LPNs, RNs, and NPs. A working group including LPN, RN and NP board members as well as public representatives from each board was established to better understand the benefits and risks of all decisions. All members and other stakeholders had an opportunity to provide feedback through the consultation process and a final decision of the joint boards is expected no later than December 2016. For more information, please visit here.

REDUCTION IN COUNCIL SIZE

In October 2015, the CRNNS Council approved the final policies to support the decision to reduce the size of their membership as a means of enhancing the efficiency of decision-making and the ability for Council to be a nimble and responsive governing body for Nova Scotia’s nurses. This decision came about as a result of recommendations from a committee that was established by Council in September 2014 to review Council’s current composition and to examine the structure of other regulatory boards across Canada. This included a review of Council member competencies, size, terms of office, member roles and public representation.

With 18 Council members plus a student representative, CRNNS had one of the largest councils in the country in comparison to other nursing regulators. The new plan will see a phased-in reduction that will occur through attrition in 2016 and 2017. By July 1, 2017 Council will be a nine-member voting Council with six registered nurses and three public representatives while retaining the one non-voting student nurse representative. Click here for more information.
Committee Reports

Professional Conduct Statutory Committees

Central to regulating nursing practice in Nova Scotia with public protection as our top priority, we receive, investigate, and dispose of complaints we receive about the conduct, competence, health or behaviour of an RN or an NP licenced to practice in Nova Scotia.

Complaints are received and reviewed by the CEO who forwards the complaint to the Professional Conduct Department for appropriate action. Four statutory committees are involved in the professional conduct process and work towards complaint resolution:

- Complaints Committee
- Professional Conduct Committee
- Fitness to Practise Committee
- Reinstatement Committee

In 2015, 61 new complaints were received by CRNNS, which involved just 0.6% of our licensed members. There was an increase of 10% from the 55 complaints received in 2014 and an increase of 28% from the 44 complaints received in 2013.

Breakdown of complaints received

<table>
<thead>
<tr>
<th>Year</th>
<th>Number</th>
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<td>2014</td>
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Sources of complaints

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<th>2015</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer</td>
<td>33%</td>
<td>33%</td>
<td>55%</td>
</tr>
<tr>
<td>Member of the Public</td>
<td>33%</td>
<td>24%</td>
<td>18%</td>
</tr>
<tr>
<td>Colleague</td>
<td>2%</td>
<td>9%</td>
<td>11%</td>
</tr>
<tr>
<td>Department of Health</td>
<td>2%</td>
<td>4%</td>
<td>16%</td>
</tr>
<tr>
<td>CRNNS</td>
<td>30%</td>
<td>29%</td>
<td>0</td>
</tr>
<tr>
<td>Self Report</td>
<td>0%</td>
<td>2%</td>
<td>0%</td>
</tr>
</tbody>
</table>

COMPLAINTS COMMITTEE

Members: Charlene Murphy (Chair), Jill Morse (Vice-Chair), Kimberly Clark, Daphne Connolly, Melissa Currie, Lynette Doucette, Melanie Dunlop, Kim Fleming, Elizabeth Giffin, Ethel Gunn, Allison Hodder, Sue Laroche, Debora Mander, Cynthia Mann, Maria Marshall, Lisa McCarthy, Kate Muir, Lora Roberts, Jody Sheffar, Suzanne Sheppard-Jackman, Nicholas Swift, Allan Tobacca.

The role of the Complaints Committee is to review all complaints not resolved by the CEO and dispose of 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 2015, this Committee met to consider 29 complaints against nurses with the following results:

<table>
<thead>
<tr>
<th>Outcome</th>
<th>2015</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dismissal</td>
<td>5</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Non Disciplinary Resolution (counsel, caution, informal resolution)</td>
<td>17</td>
<td>12</td>
<td>7</td>
</tr>
<tr>
<td>Licensing Sanction (consent reprimand, conditions and/or restrictions)</td>
<td>1</td>
<td>2</td>
<td>11</td>
</tr>
<tr>
<td>Approval of Request to Voluntarily Resign</td>
<td>0</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Referral to a hearing before the PCC</td>
<td>4</td>
<td>2</td>
<td>5*</td>
</tr>
<tr>
<td>Total</td>
<td>27</td>
<td>18</td>
<td>23</td>
</tr>
</tbody>
</table>

* Five complaints against one nurse were referred.

In addition to the above outcomes, the Committee also meet twice in 2015 to review staff dismissal of complaints. In both cases, the Committee upheld the dismissals.
Committee Reports

PROFESSIONAL CONDUCT COMMITTEE

Members: W. Brian Smith (Chair), Sandra MacPherson-Duncan (Vice-Chair), Camilla Benoit, Jeannette Combes, Barbara Darby, Theresa Fillatre, Linda (Lyn) Hale, Kara Henman, Christine Hines, William Hodder, Linda Hutchins, Sue Johnson, Jennifer MacDougall, James Maclean, Theresa MacNeil, Melissa Mertens, Wendy Miles, Gary Mumford, April Negus, Meghan Norris, Heather Parsons, Lynn Poirier, Carolyn Power, Janet Purvis, Jennifer Ris, Elaine Rivers, Jennifer Ross, Erin Sarrazin, Deborah Vandewater, Paula Wadden, Joanne Zevenhuizen.

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 then the committee must decide on the appropriate licensing sanction.

There were no Professional Conduct Committee meetings in 2015.

FITNESS TO PRACTISE COMMITTEE

Members: Kim Pochini (Chair), Lindsay Burke (Vice-Chair), Michelle Blagdon, Barbara Broom, Kathleen McLaughlin, Beth Snyder, Heather Spencer-Benoit, Paulette Anderson, William Hodder.

The Fitness to Practise program provides a non-disciplinary process to manage nurses suffering from a medical, physical, mental, or emotional condition, disorder or 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 2015, this committee approved three remedial agreements, which is an agreement approved by the Fitness to Practise Committee setting out the terms and conditions to be met by a member in order to return to nursing practise after engaging in treatment to address issues of incapacity.

REINSTATEMENT COMMITTEE

Members: Marian MacLellan (Chair), Vanessa Quigley, Anne-Marie DeLorey, Angela Clifton, Anne Bigelow.

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 meetings in 2015.

INTERDISCIPLINARY NURSE PRACTITIONER PRACTICE REVIEW COMMITTEE

Members: Keith Cockersell (Chair), Cindy Planetta, Sheila Higgins-McGray, Lena MacDonald, Barbara Currie, Tracy George, Marlene Wheatley-Downe, Kim Hebert, Nancy Edgecombe, Dermot Jardine, Mary Power, Shelagh Campbell-Palmer.

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

In 2015, 23 NPs participated in the NP-QMP program, 54.5% of the NPs worked in a primary practice setting (such as a hospital) and 45.5% of them worked in family practice offices or community health centres. The results of the 2015 NP-QMP were positive with 99.7% of the 23 participants rated as meeting or exceeding expectations by NP/physician colleagues and co-workers. Further, 94.2% of colleagues were very confident in the NPs’ clinical knowledge and 99.2% would refer their family or friends to an NP for health care.

The IDPRC supports the CRNNS mandate of regulating NP practice in the public interest by providing NPs with the information they need to reflect on ways to improve their delivery of client care.
Committee Reports

NURSE PRACTITIONER COMMITTEE

Members: Ruth Martin-Misener (Chair), Dawn Chubbs, Nancy Edgecombe, Tricia Lane, April Negus, Lindsay Tennyson.

The Nurse Practitioner Committee is established by legislative authority to conduct competence assessments for nurse practitioners when a nurse practitioner has changed practice settings, is working with a different client population, or a competence assessment is otherwise required by the act or regulations.

In the 2015, NP Committee members conducted competence assessments of seven NPs who were changing their patient populations and/or practice settings. The results of these assessments are as follows:

- One NP met the required competencies without having to complete a clinical practicum or case studies;
- Two NPs required further university education and examination to change their client population.
- Four NPs were required to complete clinical practicums and case studies.

EDUCATION ADVISORY COMMITTEE

Members: Jo-Anne MacDonald (Chair), Duana d’Entremont, Lynette Doucette, Ruth Martin-Misener, Christopher McCarthy, John McNeil, Kate Mercer, Willena Nemeth, Brenda Sabo, Athanasius Sylliboy, 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 assuring that graduates are prepared for professional practice and have achieved the entry-level competency requirements for beginning practitioners.

In 2015, Council approved the EAC recommendation to approve the Dalhousie University Nurse Practitioner Family All Ages and Adult Streams of the Masters in Nursing Program for five years until December 1, 2020 with recommendations to be addressed in their annual progress reports. EAC also reviewed and were satisfied with the 2015 Annual Progress Reports from the three Nova Scotia baccalaureate programs, the Family All Ages and Adult streams of the nurse practitioner program, and one nursing re-entry programs.

EAC received presentations from the Dalhousie University, St. Francis Xavier University and Cape Breton University Schools of Nursing on the modifications to their BScN curriculum being implemented September 2016.

REGISTRATION APPEAL COMMITTEE

Members: Loretta Manning (Chair), Elizabeth Cooper, Agnieszka Grabowska-Comeau, Daphne Connolly, Trudy Campbell

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 2015.

STANDING COMMITTEES

Awards Selections Committee Members: Marian MacLellan (Chair), Sheri Price, Deborah Cantwell, Angela Clifton, Michael Gillis, Kathy LeBlanc, Clare Currie, Colleen MacNeil.

Committee on Appointments Members: Anne Bigelow (Chair), Angela Clifton, Vanessa Quigley, Dermot Jardine, Ruth Whelan, Cameron Boys,

Nominations Committee Members: Peter MacDougall (Chair), Carolyn Power, Judy Bailey.
Independent auditor’s report

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

We have audited the accompanying financial statements of the College of Registered Nurses of Nova Scotia, which comprise the statement of financial position as at December 31, 2015 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management’s responsibility 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.

Auditor’s responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements 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 entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, the financial position of the College of Registered Nurses of Nova Scotia as at December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Halifax, Canada
April 20, 2016
### Statement of Operations
College of Registered Nurses of Nova Scotia

<table>
<thead>
<tr>
<th>Year ended December 31</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Membership</td>
<td>$ 5,135,107</td>
<td>$ 5,156,550</td>
</tr>
<tr>
<td>Investment (loss) income (note 3)</td>
<td>(13,183)</td>
<td>133,128</td>
</tr>
<tr>
<td>Other</td>
<td>104,696</td>
<td>293,814</td>
</tr>
<tr>
<td><strong>REVENUE</strong></td>
<td>$ 5,226,620</td>
<td>$ 5,583,492</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrative</td>
<td>225,779</td>
<td>276,148</td>
</tr>
<tr>
<td>Interagency</td>
<td>549,800</td>
<td>547,965</td>
</tr>
<tr>
<td>Legislated services</td>
<td>1,985,419</td>
<td>2,201,831</td>
</tr>
<tr>
<td>Member services</td>
<td>1,856,963</td>
<td>2,084,718</td>
</tr>
<tr>
<td>Premises</td>
<td>379,794</td>
<td>364,664</td>
</tr>
<tr>
<td>Amortization of property and equipment</td>
<td>49,285</td>
<td>64,169</td>
</tr>
<tr>
<td>Loss on disposal of property and equipment</td>
<td>723</td>
<td>4,795</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td>$ 5,047,763</td>
<td>$ 5,544,290</td>
</tr>
<tr>
<td><strong>EXCESS OF REVENUES OVER EXPENDITURES</strong></td>
<td>$ 178,857</td>
<td>$ 39,202</td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements.

### Statement of Financial Position
College of Registered Nurses of Nova Scotia

<table>
<thead>
<tr>
<th>December 31</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$ 215,894</td>
<td>$ 130,922</td>
</tr>
<tr>
<td>Short term investments (note 4)</td>
<td>3,180,477</td>
<td>4,914,182</td>
</tr>
<tr>
<td>Receivables</td>
<td>46,104</td>
<td>100,726</td>
</tr>
<tr>
<td>Prepaid</td>
<td>27,691</td>
<td>24,397</td>
</tr>
<tr>
<td><strong>ASSETS</strong></td>
<td>$ 3,470,166</td>
<td>$ 5,170,227</td>
</tr>
<tr>
<td>Long term investments (note 4)</td>
<td>5,359,573</td>
<td>3,368,545</td>
</tr>
<tr>
<td>Property and equipment (note 5)</td>
<td>134,979</td>
<td>177,076</td>
</tr>
<tr>
<td><strong>ASSETS</strong></td>
<td>$ 8,964,718</td>
<td>$ 8,715,848</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payables and accruals (note 6)</td>
<td>$ 558,469</td>
<td>$ 646,163</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>4,227,740</td>
<td>4,069,943</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td>$ 4,786,209</td>
<td>$ 4,716,106</td>
</tr>
<tr>
<td>Deferred lease incentive</td>
<td>9,013</td>
<td>11,860</td>
</tr>
<tr>
<td>Retirement benefits (note 7)</td>
<td>307,991</td>
<td>305,234</td>
</tr>
<tr>
<td><strong>LIABILITIES</strong></td>
<td>$ 5,103,213</td>
<td>$ 5,033,200</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net investment in property and equipment</td>
<td>134,979</td>
<td>177,076</td>
</tr>
<tr>
<td>Net investment in liquidity reserve</td>
<td>997,345</td>
<td>1,065,772</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>2,729,181</td>
<td>2,439,800</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td>$ 3,861,505</td>
<td>$ 3,682,648</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td>$ 8,964,718</td>
<td>$ 8,715,848</td>
</tr>
</tbody>
</table>

Commitments (note 9)
On behalf of the Council
## Statement of Changes in Net Assets

**College of Registered Nurses of Nova Scotia**

<table>
<thead>
<tr>
<th>Year ended December 31</th>
<th>Investment in property and equipment</th>
<th>Investment in liquidity reserve</th>
<th>Unrestricted</th>
<th>2015 Total</th>
<th>2014 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net assets, beginning of year</td>
<td>$177,076</td>
<td>$1,065,772</td>
<td>$2,439,800</td>
<td>$3,682,648</td>
<td>$3,643,446</td>
</tr>
<tr>
<td>Excess of revenues over expenditures (expenditures over revenues)</td>
<td>(49,285)</td>
<td>-</td>
<td>228,142</td>
<td>178,857</td>
<td>39,202</td>
</tr>
<tr>
<td>Purchase of property and equipment, net of disposals</td>
<td>7,188</td>
<td>-</td>
<td>(7,188)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers from liquidity reserve</td>
<td>-</td>
<td>(68,427)</td>
<td>68,427</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>NET ASSETS, END OF YEAR</strong></td>
<td>$134,979</td>
<td>$997,345</td>
<td>$2,729,181</td>
<td>$3,861,505</td>
<td>$3,682,648</td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements.
## Statement of cash flows

College of Registered Nurses of Nova Scotia

### Year ended December 31

<table>
<thead>
<tr>
<th>Operating</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net income</td>
<td>$178,857</td>
<td>$39,202</td>
</tr>
<tr>
<td>Amortization</td>
<td>49,285</td>
<td>64,169</td>
</tr>
<tr>
<td>Amortization of deferred lease incentive</td>
<td>(2,847)</td>
<td>(2,846)</td>
</tr>
<tr>
<td>Loss on disposal of property and equipment</td>
<td>723</td>
<td>4,795</td>
</tr>
<tr>
<td>Unrealized losses (gains) on investments</td>
<td>120,278</td>
<td>(43,757)</td>
</tr>
<tr>
<td>Increase in retirement benefits liability</td>
<td>2,757</td>
<td>4,870</td>
</tr>
<tr>
<td><strong>Total Increase (decrease) in cash and cash equivalents</strong></td>
<td><strong>349,053</strong></td>
<td><strong>66,433</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Change in non-cash operating working capital (note 8)</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>121,431</strong></td>
<td><strong>26,235</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total Increase (decrease) in cash and cash equivalents</strong></td>
<td><strong>470,484</strong></td>
<td><strong>92,668</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Investing</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase of investments, net</td>
<td>(377,601)</td>
<td>(412,800)</td>
</tr>
<tr>
<td>Purchase of property and equipment</td>
<td>(7,911)</td>
<td>(51,591)</td>
</tr>
<tr>
<td><strong>Total Increase (decrease) in cash and cash equivalents</strong></td>
<td><strong>(385,512)</strong></td>
<td><strong>(464,391)</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cash and cash equivalents</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning of year</td>
<td>130,922</td>
<td>502,645</td>
</tr>
<tr>
<td>End of year</td>
<td>$215,894</td>
<td>$130,922</td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements.
Notes to the financial statements
College of Registered Nurses of Nova Scotia
December 31, 2015

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.

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.

*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), 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. The College’s 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.
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2015 are invested in guaranteed investment certificates, treasury bills, and mutual funds with fixed interest rates ranging from 0.75% - 4.4% with maturity dates between September 2016 to October 2018. Sensitivity to a plus or minus 1% change in rates would not have a significant effect on the CRNNS’ operations.

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. 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:

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

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

Deferred lease incentive
The deferred lease incentive is amortized on a straight-line basis over the term of the lease.

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 multiemployer 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 $230,744 (2014 $225,697) and are recognized as an expense in the period.
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.

3. INVESTMENT INCOME

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest</td>
<td>$42,147</td>
<td>$41,003</td>
</tr>
<tr>
<td>Dividends</td>
<td>64,948</td>
<td>48,368</td>
</tr>
<tr>
<td>Unrealized (losses) gains</td>
<td>(120,278)</td>
<td>43,757</td>
</tr>
<tr>
<td>Investment (loss) income</td>
<td>$(13,183)</td>
<td>$133,128</td>
</tr>
</tbody>
</table>

4. INVESTMENTS

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total investments</td>
<td>$8,540,050</td>
<td>$8,282,727</td>
</tr>
<tr>
<td>Less: Investments maturing within the next year</td>
<td>(3,180,477)</td>
<td>(4,914,182)</td>
</tr>
<tr>
<td>Long term investments</td>
<td>$5,359,573</td>
<td>$3,368,545</td>
</tr>
</tbody>
</table>

5. PROPERTY AND EQUIPMENT

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Furniture and fixtures</td>
<td>$427,118</td>
<td>$355,079</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>75,457</td>
<td>45,002</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>181,135</td>
<td>152,608</td>
</tr>
<tr>
<td>Computer software</td>
<td>18,555</td>
<td>14,597</td>
</tr>
<tr>
<td></td>
<td>$702,265</td>
<td>$567,286</td>
</tr>
</tbody>
</table>

6. PAYABLES AND ACCRUALS

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade</td>
<td>$115,655</td>
<td>$250,003</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>87,799</td>
<td>104,569</td>
</tr>
<tr>
<td>Government remittances</td>
<td>355,015</td>
<td>291,591</td>
</tr>
<tr>
<td></td>
<td>$558,469</td>
<td>$646,163</td>
</tr>
</tbody>
</table>
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 65th 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.

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 weeks’ 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 actuarial valuation of this plan was as of December 31, 2015. The next valuation will occur on December 31, 2016.

Information pertaining to CRNNS’ defined benefit plan is as follows:

<table>
<thead>
<tr>
<th>Defined benefit obligation</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Post-retirement health subsidy benefit</td>
<td>$ 63,361</td>
<td>$ 58,282</td>
</tr>
<tr>
<td>Retirement allowance</td>
<td>$ 244,630</td>
<td>$ 246,952</td>
</tr>
<tr>
<td>Total</td>
<td>$ 307,991</td>
<td>$ 305,234</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer current service cost</td>
<td>$ 29,899</td>
<td>$ 27,125</td>
<td>$ 6,216</td>
<td>$ 5,548</td>
<td></td>
</tr>
<tr>
<td>Finance cost</td>
<td>8,644</td>
<td>9,371</td>
<td>2,251</td>
<td>2,170</td>
<td></td>
</tr>
<tr>
<td>Defined benefit cost</td>
<td>$ 38,543</td>
<td>$ 36,496</td>
<td>$ 8,467</td>
<td>$ 7,718</td>
<td></td>
</tr>
<tr>
<td>Remeasurements and other items</td>
<td>$ 4,337</td>
<td>$ 20,994</td>
<td>$ 543</td>
<td>$ 4,613</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Discount rate for benefit expense</td>
<td>3.2%</td>
<td>3.5%</td>
<td>3.5%</td>
<td>3.6%</td>
<td></td>
</tr>
<tr>
<td>Rate of compensation increase for benefit expense</td>
<td>3.5%</td>
<td>3.5%</td>
<td>3.5%</td>
<td>3.5%</td>
<td></td>
</tr>
</tbody>
</table>

8. Supplemental Cash Flow Information

| 2015 | 2014 |
| Change in non-cash operating working capital | $ 54,622 | $ 9,377 |
| Receivables | (3,294) | 6,404 |
| Payables and accruals | (87,694) | 27,367 |
| Deferred revenue | 157,797 | (16,913) |
| Total | $ 121,431 | $ 26,235 |

9. Commitments

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

| 2016  | 397,738 |
| 2017  | 396,429 |
| 2018  | 404,791 |
| 2019  | 66,778 |
10. GOVERNMENT CONTRIBUTIONS

During the year, CRNNS received government contributions as follows:

<table>
<thead>
<tr>
<th></th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nova Scotia Department of Health - Nursing School Transcripts</td>
<td>$14,400</td>
<td>$14,400</td>
</tr>
<tr>
<td>Nova Scotia Department of Health - Nova Scotia Telehealth</td>
<td>-</td>
<td>72,000</td>
</tr>
<tr>
<td>Nova Scotia Department of Health - Controlled Drugs &amp; Substances NP Education</td>
<td>-</td>
<td>28,000</td>
</tr>
<tr>
<td></td>
<td>14,400</td>
<td>114,400</td>
</tr>
<tr>
<td>Deferred contributions, beginning of year</td>
<td>93,600</td>
<td>93,600</td>
</tr>
<tr>
<td>Deferred contributions, end of year</td>
<td>3,600</td>
<td>93,600</td>
</tr>
<tr>
<td>Government contributions earned during the year</td>
<td>$104,400</td>
<td>$114,400</td>
</tr>
</tbody>
</table>

Of the total government contributions earned during the year, $32,400 (2014 - $86,400) is recognized in membership revenue while the remainder of $nil (2014 - $28,000) is recognized in other revenue.

11. ALLOCATION OF ADMINISTRATIVE EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th>Member services</th>
<th>Legislated services</th>
<th>Administration</th>
<th>Total 2015</th>
<th>Total 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance and human resources</td>
<td>$97,204</td>
<td>$97,204</td>
<td>$97,204</td>
<td>$291,612</td>
<td>$325,824</td>
</tr>
<tr>
<td>Information technology</td>
<td>132,152</td>
<td>132,152</td>
<td>132,152</td>
<td>396,456</td>
<td>519,642</td>
</tr>
<tr>
<td></td>
<td>$229,356</td>
<td>$229,356</td>
<td>$229,356</td>
<td>$688,068</td>
<td>$845,466</td>
</tr>
</tbody>
</table>