



NOVA SCOTIA COLLEGE OF AUDIOLOGISTS
AND SPEECH-LANGUAGE PATHOLOGISTS

2023 - 2024

ANNUAL REPORT



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MANDATE

The purpose of the Nova Scotia College of Audiologists and Speech-Language Pathologists is to regulate the professions of audiology and speech-language pathology in Nova Scotia. The formation of the College took place on November 5th, 2019.

The College serves and protects the public interest and governs its members in accordance with the Audiologists and Speech-Language Pathologists Act, and the regulations, policies, and by-laws of the College.

The College helps ensure the safety and effectiveness of audiology and speech-language pathology services by setting appropriate standards of conduct and competence. It provides the public with an affordable and accessible avenue to report concerns and complaints about the care they have received, and a reasonable expectation that such issues will be effectively addressed. In addition, it serves to advance and promote the practice of the professions as it relates to serving and protecting the public interest.

PRESIDENT'S MESSAGE

What We Did

This year has been very productive for the Nova Scotia College of Audiologists and Speech-Language Pathologists. We have continued the implementation of our 2022-2025 strategic plan that has four main directions:

1. Standards of practice, including a new code of ethics and informed consent policy
2. Policies and procedures for College operations
3. Building college capacity, with a particular focus on diversity and inclusion
4. Awareness and communication

I particularly want to highlight the excellent work of our Standards of Practice Committee and consultant Leanne Worsfold. They have worked tirelessly over this year developing standards of practice for the College which were recently approved for implementation by the Board. Thank you to all that contributed, including every volunteer who gave up their time as part of working groups and focus groups for this project, and every registrant who took time to provide their feedback. I also want to recognize the hard work that went into creating the posters and rack cards that were made in three languages for our awareness and communication campaign. These resources continue to be available for all registrants. We are also now on Facebook and LinkedIn to spread awareness and communicate our mandate to more people.

NSCASLP is very lucky to have our Registrar, Cindy Wheeler, Executive Director, Pat Millar, and Registrar Assistant, Tamaya Henry. They continue to work closely together and with relevant committees in moving our college forward in our strategic plan. Many thanks to Cindy, Pat, and Tamaya for their work over the past year.

The Board of Directors continues to meet every other month with the Executive Committee meeting a few weeks ahead of each Board meeting. On behalf of all registrants, I would like to thank all the

volunteers who so generously give their time to serve on the Board of Directors – both public (Board members appointed by the government) and professional. The college would not be able to continue its work without you. A special thank you to Board members Michael Everett, Dana Fergusson, and Michel Comeau, whose terms are ending this month. Your service and contributions to NSCASLP have been invaluable.

We welcomed two new public members who were appointed by the government in June 2023: Arlene Williams and Muhammed Asrath Paro Thodukayil. In addition to serving on the Board, Arlene and Muhammed are also serving as public members of various statutory committees.

I also thank all Committee Chairs and Committee members for their work this year. The Board recently approved the final version of the NSCASLP Code of Ethics which was developed by the ad hoc Code of Ethics Committee. The ad hoc ENT Referral Committee has made significant progress in their mandate and this change is being implemented. The Finance Committee, Continuing Competence Program (CCP) Committee, and Policies and Procedures Committee continued progress with their ongoing mandates. The statutory committees were restructured to align with governance best practices. Our statutory committees now consist of the Registration Committee, Registration Appeal Committee, Fitness to Practice Committee, Reinstatement Committee, Investigative Committee, Independent Review Committee, Professional Conduct Committee, Nominations Committee, and Cerumen Management Committee.

NSCASLP has accomplished a considerable amount of work this year. It has been a pleasure serving as President. Please read each of the submitted reports from our Executive Director, Registrar and Committee Chairs that follow.

Plans Going Forward

Next year will see continued efforts in progressing our strategic directions which are currently in motion. We look forward to the launch of the Standards of Practice and supporting registrants in the application of these standards. As we come closer to the end of our current strategic plan, we will start to look forward in developing new directions for NSCASLP that continue to align with our vision, mission, and values. I invite all registrants to watch for calls for volunteers for committees and Board positions.

The government has introduced a new common foundations legislation, called the *Regulated Health Professions Act (RHPA)*. As a regulated health profession, this act will eventually replace our current act. This change is going to require a lot of attention and resources over the coming year as it will affect our operations and governance.

Andrea Power, M.Sc. S-LP(C)-Reg
President , NSCASLP

BOARD OF DIRECTORS, MAY 2024 – MAY 2025

Executive

Kathryn Francis, President, SLP, health, public (May 2024-May 2025)
 Andrea Power, Past President, SLP, education (May 2024-May 2025)
 Sarah Payne, President Elect, audiology, private practice (May 2024-May 2025)

Board Members

Barry Morshead, public representative (October 2022-October 2024)
 Jessica Fancy-Landry, public representative (October 2022-October 2024)
 Julie St.-Pierre, member at large, SLP, private (May 2023-May 2025)
 Lyndsay Bozec, member at large, audio, private (May 2023-May 2025)
 Muhammed Asrath Paro Thodukayil, public representative (June 2023-June 2025)
 Arlene Williams, public representative (June 2023-June 2025)
 Blair Ellis, member at large, audio, private (May 2024-May 2026)
 Meghan MacNeil, member at large, SLP education (May 2024-May 2026)

Board of Directors – Biographies

Kathryn Francis, M.Sc., SLP-Reg, SLP(C), President

Kathryn Francis is a speech-language pathologist working with Hearing and Speech Nova Scotia (HSNS). She graduated from Dalhousie University in 2013 and has practised in various regions of Nova Scotia. She is currently working in Halifax providing community-based services to autistic children and their families.

Andrea Power, M.Sc. S-LP(C)-Reg, Past President

Andrea Power is a speech-language pathologist in Antigonish and Cape Breton. She has practised since 2019 after graduating from Dalhousie University. Andrea currently works for the Strait Regional Centre for Education and in private practice.

Sarah Payne MCISc Aud-Reg, President Elect

Sarah is currently an audiologist in Halifax. After graduating from the University of Western Ontario in 2020, she initially starting practising in New Glasgow. In 2022 Sarah moved to Halifax and is currently working in a private practice setting with a primary focus on adult amplification.

Barry Morshead, public representative

Barry has single-sided deafness and as a community representative, he feels that he can bring his unique perspective to the NSCASLP regarding how deafness in general is experienced, from a day-to-day point of view. He looks forward to his role with the Board. Barry serves on the Registration and Professional Conduct Committees.

Jessica Fancy-Landry, B.Sc., B.Ed., M.Ed. (Leadership), M.Ed. (Curriculum and Policy), public representative

Jessica serves as a community member. She is a public school educator on the South Shore and is interested in the ways hearing and speech influence learning. Jessica serves on the Registration and Discipline Committees.

Julie St-Pierre, M.Sc.SLP, SLP-Reg, member-at-large

Julie St-Pierre is a speech-language pathologist in Stillwater Lake, Nova Scotia. She has practised since 2007 after graduating from Dalhousie University. Julie currently works in private practice.

Lyndsay Bozec, B.Sc., M.Sc., Aud-Reg, member-at-large

Lyndsay Bozec is the owner and managing audiologist of Clayton Park Audiology. She has worked in private practice in the HRM since 2014 after graduating from Dalhousie University. Lyndsay is passionate about improving hearing health awareness and hearing loss prevention in the community.

Muhammed Asrath Paro Thodukayil, public representative

Muhammed Asrath, Paro Thodukayil is a community service worker with more than ten years of leading experience at the grassroots and national levels. He has been working with various non-profit organizations and government agencies. He is also a founding member and director of several organizations and social enterprises providing disability support and rehabilitation services. Now he works as a Residential Support Worker and aspires to be a professional social worker focusing on the disability domain.

Arlene Williams, public representative

Arlene Williams is an Associate Deputy Minister with the Department of Cyber Security and Digital Solutions in the Province of Nova Scotia. She has been involved in various School Advisory Committees and community organizations. She has two school-aged children that have received audiology and speech-language pathology service.

Blair Ellis, member at large

[Bio to follow]

Meghan MacNeil, M.Sc., S-LP-Reg, S-LP(C), member-at-large

Meghan MacNeil is a speech-language pathologist and has been working for the Strait Regional Centre for Education since graduating from Dalhousie University in 2019. She is currently a member of the Finance Committee and the Registration Appeals committee.

REGISTRAR'S REPORT

Licensing and Membership Update

- Practising Licensed SLPs – 310
- Temporary practising licensed SLPs - 5
- Practising Licensed Audiologists – 110
- Temporary Practising licensed Audiologists – 1
- Restricted Licensed SLPs - 1
- Restricted licensed Audiologists - 0
- Total licensed registrants = 427

Registration Committee

- Our MOU with CSASK for them to assess our international applicants was terminated in February 2024. We are now going to assess our own international applicants, and the plan is to contract an assessor to assist us with this process.
- We are exploring the possibility of hiring a consultant to develop an entire in-house assessment and integration program for international applicants. This will require funding and we are exploring grant applications to fund this initiative.
- We are developing a new registration policy guide, and this is currently under review by our lawyer.
- We have begun conducting criminal record and vulnerable sector checks for all new applicants. We plan to ask registrants to complete these upon renewal for next year and then every 5 years.
- The registration committee met recently to discuss late renewal penalty and this recommendation will go to the board for review.

Standards of Practice Committee

- The Standards of Practice and Code of Ethics committees have completed the code of ethics and standards of practice with the guidance of iComp consultant Leanne Worsfold. This has been a big undertaking for the college and volunteers spent many hours attending committee meetings, writing groups, completing surveys, editing feedback on the documents, and developing practice scenarios. The college is proud of the outcome of this well-thought-out process.
- We will be communicating our newly established code of ethics and standards of practice to registrants and the public through webpages, webinars and 1:1 meeting with employers and key stakeholders.
- For future education, we would also like to consider CCP interactive modules or eBooks on the standards of practice along with risk-based guides, self-reflection tools and a private practice toolkit.
- We are also exploring the possibility of a community board which would be a live forum for registrants to post on to facilitate a community of practice. This would be subject to legal approval and would be monitored by the registrar.

Complaints

- With the discussion of the new practice standards and code of ethics, we have received an uptick in complaint inquiries from both registrants and the public. These inquiries are to determine whether they have a valid complaint. I have spent an increased amount of time this year discussing potential complaints and facilitating decision making using a decision-making tree to help people determine whether they will proceed with a formal complaint. To date, we have only received one formal complaint at the final stage of informal resolution.
- I have assisted the investigation committee in resolving this complaint in consultation with NSCASLP's legal counsel.

ENT Referral

The Dept of Health and Wellness announced this year that audiologists will now be permitted to make direct referrals to ENT physicians. The ENT committee developed guidelines for this with input from ENT physicians. This has been incorporated into the practice standards. The DHW will make this new process effective in August 2024.

NSHRPN and Working Groups

I have continued to attend Network meetings to discuss issues related to migration and continued Network business.

I have been participating in two of the Network's working groups:

1. Developing training modules for general training related to board and statutory committee members, registration appeal committee member training, and specific areas of board member training.
2. Corporations working group to explore what recommendations the Network will be making to the DHW for the new RHPA regulations regarding corporations in health professions. Presently, the group agrees that the general regulations should be silent and allow individual regulators to write their own bylaws

RHPA (Regulated Health Professional Act) Migration

Pat Millar and I are collaborating with a consultant to prepare our responses to the DHW profession-specific regulations questionnaire due in November 2024. DHW will consider our responses in the development of new regulations for our College under the RHPA.

We have held one focus group during the development of our standards of practice to focus on advanced and higher risk areas of practice. We will use the input from this and other focus groups to determine the content of our response to the DHW.

Meetings with Dalhousie (for collaboration on a potential bridging/integration program for international applicants)

- Tamay Henry – Registrar's assistant who completed the IQR project (international qualifications research) this year and I have been meeting with Dr. Michael Kieft - Director of the School of Communication Sciences and Disorders and Asst Dean – Prof Graduate Education to explore the potential for developing an integration program for international applicants who have bachelor's degrees and do not meet our regulatory requirements. We are hoping to obtain a government grant to assist with this.

- We are pleased to report that Dalhousie University has committed to a collaboration with us to develop a pathway to licensure for international applicants.

CACUP-ASLP National Regulation Panel (NRP)

CACUP is the accrediting body for graduate education programs that prepares students for practice of audiology and Speech-Language Pathology and promotes excellence in education to ensure continued growth and development of the professions. The national regulators panel (NRP), which is comprised of all the Canadian college registrars met in Feb 2024 to target the following goals:

- Publication of revised governance and policies, procedures, and standards manuals and information re: transitional period to new guiding documents.
- Identification of Curriculum Standards Review Committee representatives.

Language Proficiency Standards Working Group – Canadian SLP/AUD Regulators

This group met in March 2024 to review the 2017 CAASPR language proficiency standard and develop a list of language proficiency tests currently being used by Canadian regulators.

CNAR-Canadian Network of Agencies of Regulation

The CNAR annual conference is Oct 8-9, 2024, in Ottawa. Pat and I are planning to attend this conference.

CCP- Continuing Competency Program

- The CCP committee met in February to discuss what the policy should be for late renewal of CCP requirements. It was decided that this would be better decided by the registration committee, along with a policy on late renewal of fees.
- The CCP committee will continue to oversee the program's process and decide what it will look like. As we migrate under the new RHPA legislation, the college may undergo changes to how we assess continued competency using right-touch regulation. As we release the new standards of practice and code of ethics, the CCP program will be the college's platform for ensuring registrants learn about them.

CETP Exam Appeals Committee

- I am a member of the SAC - CETP exam appeals committee who meet quarterly following exam sittings to discuss and vote on appeals.
- There were 4 appeals from the February 2024 exam, and they were all approved for rewrite with no penalty.
- There has been an increase in CETP exam failures recently. SAC has done a statistical analysis and upon further review it appears that most failures are repeat exam takers and international applicants. SAC is planning to develop more exam preparation materials for international applicants.

Submitted by:

**Cindy Wheeler, M.Sc., SLP(C)-Reg
Registrar, NSCASLP**

EXECUTIVE DIRECTOR'S REPORT

Strategic Plan

NSCASLP continues to work with the strategic plan developed in May 2022. Please see committee reports for more details.

1. Standards of Practice
 - See Registrar's report and SOP Committee report.
 - I will be assisting with the preparation of website and other implementation and communications materials.
2. College Operations, policies and procedures
 - Policies and Procedures Committee developed several required operational policies which were approved by the Board.
3. Building College Capacity
 - The 2023 International Qualifications Recognition (IQR) project funded by the Department of Labour, Skills and Immigration has concluded and a second stage funding proposal to continue this work has been submitted to the Department.
4. Communication and Awareness
 - Did You Know poster series and rack cards have been shared with registrants and other stakeholders for distribution and are available in English, French and Arabic.
 - Social media accounts have been created in Facebook and LinkedIn.
 - Changes have been made to the website to more accurately reflect the nature of NSCASLP as a regulator and more are being planned.

Legislative changes

As previously reported, the *Patient Access to Care Act* has been implemented. The main impact of this Act on NSCASLP operations is that we can no longer charge an application fee (\$100) to out of province applicants. We have entered into a three year reimbursement agreement with DHW which requires that we invoice for the lost revenue.

The *Regulated Health Professions Act* was passed in the fall of 2023. NSCASLP will be migrated to the new legislative regime by June 2025. We are preparing our response to the profession specific regulations questionnaire as required by DHW. These responses will be used by DHW to prepare the regulations applicable to NSCASLP under the new legislation. Registrants are being asked for input on those aspects that are relevant to practice.

Governance

Statutory Committees

During consultation with our legal counsel regarding terms of reference for committees, they brought to our attention that the TOR and structure of the Discipline Committee required updating to comply with our legislation. The original structure of the Discipline Committee was a pool from which panels would be appointed as required to investigate complaints or to conduct professional conduct or reinstatement hearings. Based on her advice, we created new terms of reference and information manuals for the four separate committees as required in the *Audiologists and Speech-Language Pathologists Act*:

Investigative Committee, Professional Conduct Committee, Fitness to Practice Committee and Reinstatement Committee. Fortunately, the experience members of the former Discipline Committee were able continue in new roles with the newly created committees. Appointments to these committees were approved by the Board in November 2023 and educational materials were provided to all members.

Bylaws

With legal counsel, we conducted a complete review and update of the NSCASLP bylaws. In addition, during 2023, the Treasurer position was eliminated and the membership affiliations were eliminated.

Fair Registration Practices Act

The FRPA survey report form was changed this year. The FRPA review office is looking for more information to analyze the application processing time in more detail. We reported as required to be in compliance with our obligations under the Act. FRPA surveys are due every year and a FRPA review is conducted every 5 years. NSCASLP was reviewed in 2022 so the next review is expected to be in 2027.

Submitted by:

Patricia Millar, NSCASLP Executive Director

REGISTRATION COMMITTEE REPORT

Committee Members

Speech-Language Pathologists

- Sheri Rempel (Chair)
- Christine Comeau
- Rachel Chiasson
- Susan Harvey

Audiologists

- Michel Comeau
- Kim Griffith
- Katie Cranford

Public Members

- Barry Morshead
- Jessica Fancy-Landry

Function and Duties

In conjunction with the Registrar, the Registration Committee and the Registration Appeal Committee perform the registration and licensing functions in the Act, Regulations, and the By-laws.

The Chair is appointed by the Board. A member of the Registration Appeal Committee must not concurrently serve on the Registration Committee. The appointment for a committee member shall be for a term of three years, renewable at the discretion of the Board.

The Registration Committee:

1. Reviews applications referred by the Registrar
2. May waive criteria for registration or licensing
3. Stipulates competence assessment and bridging education requirements for registration as needed
4. Directs the Registrar to deny a licence or issue a temporary or restricted licence
5. Reviews and monitors for compliance with temporary or restricted licences

Meetings

May 23, June 30, August 23, October 10, & December 22, 2023

Review international applications

January 8, 2024

Meeting with lawyer to discuss international applicant

March 6, 2024

Meeting to discuss Academic Registration

April 12, 2024

Licence renewal and CCP policy discussion

REGISTRATION APPEAL COMMITTEE REPORT

Committee Members

In August of 2023, the Board approved terms of reference for the Registration Appeal Committee. In November 2023, the Board appointed the members of the Registration Appeal Committee as follows:

Audiologist

- **Madeleine Howard**, Chair, November 30, 2023 to November 30, 2026

Speech-Language Pathologist

- **Meghan MacNeil**, November 30, 2023 to November 30, 2026

Public Member

- **Arlene Williams**, November 30, 2023 to June 9, 2025

The Committee met for orientation in November. There have been no registration appeals to consider to date.

DISCIPLINE COMMITTEE REPORT

Committee Members

Speech-Language Pathologists

- **Emily Balkam**, Chair until June 8, 2023, SLP, employment setting: university
- **Jeannine Fillmore**, SLP, employment setting: public (adult population)
- **Stephanie Hovey**, SLP, employment setting: private practice
- **Renena Joy**, Vice-Chair effective June 8, 2023, SLP, employment setting: public (school-aged population)
- **Sheri Lambourne**, SLP, employment setting: private (retired from public school services)
- **Sarah Offman**, SLP, employment setting: post-secondary education
- **Katie Perkins**, SLP, employment setting: public (preschool-aged and adult populations)

Audiologists

- **Michael Everett**, Chair effective June 8, 2023, audiologist, employment setting: private practice
- **Lyndsay Bozec**, audiologist, employment setting: private practice
- **Alyson Earle**, audiologist, employment setting: private practice
- **Greg Noel**, audiologist, employment setting: public (management)

Public Members

- **Jessica Fancy-Landry**
- **Barry Morshead**

After serving as chair of the Committee since its inception in 2020, Emily Balkam stepped down as Chair to assume the Chair of the Continuing Competence Program Committee. We thank her for her valuable contributions to the development of the Discipline Committee over the past four years. Michael Everett took over as Chair effective in June 2023 and Renena Joy became Vice-Chair.

The original structure of the Discipline Committee was a pool from which panels would be appointed as required to investigate complaints or to conduct professional conduct or reinstatement hearings. Following advice from legal counsel, in November 2023, the Discipline Committee was replaced by four separate committees: Investigative Committee, Professional Conduct Committee, Fitness to Practice Committee and Reinstatement Committee. Fortunately, most of the members of the Discipline Committee who had served since it was established were able to continue as members of one of the newly formed statutory committees and bring their valuable experience to these new functions.

INVESTIGATIVE COMMITTEE REPORT

Investigative Committee Members

Audiologists

- **Michael Everett**, Chair, November 30, 2023 to November 30, 2026
- **Alyson Earle**, November 30, 2023 to November 30, 2026

Speech-Language Pathologists

- **Renena Joy**, Vice-Chair, November 30, 2023 to November 30, 2026
- **Jeannine Fillmore**, November 30, 2023 to November 30, 2026
- **Stephanie Hovey**, November 30, 2023 to November 30, 2026

Public Members

- **Muhammed Asrath Paro Thodukayil**, November 30, 2023 to June 9, 2025
- **Arlene Williams**, November 30, 2023 to June 9, 2025

Purpose

The Investigative Committee is one of the NSCASLP's statutory committees and is part of the professional conduct process. The Committee's main purposes are:

- To supply members for investigative panels to investigate complaints when referred by the Registrar
- Recommend settlement proposals to the Professional Conduct Committee
- Supply members to form an Independent Review Committee to consider requests from complainants for review of a Registrar's dismissal of a complaint

When a complaint is referred by the Registrar, the Chair of the Committee appoints a panel consisting of at least three members of the Committee – including one non-registrant and one member from the same profession as the respondent. Pending the resolution of a proceeding by an investigative panel, if the panel finds there is a risk of harm or injury to the public, the profession or the respondent, the panel may impose an interim suspension or restrictions on a respondent's licence. The investigative panel determines its own process and may conduct its proceedings in person or in writing. The respondent has the right to full disclosure and the right to be represented and to make submissions.

Following the proceeding, the panel must provide a written decision to the respondent and the complainant and must dispose of the complaint in one of the following ways:

- Dismiss the complaint
- Counsel or caution the respondent
- Informally resolve the complaint
- Refer the complaint to the Registrar, to a Fitness to Practice Panel (with consent of the respondent) or a Professional Conduct Panel

Complaints and all proceedings and decisions of an investigative panel that are not open to or available to the public in accordance with the Act or Regulations, must be kept confidential except as required by law or as determined by the Registrar in certain circumstances.

Activities to Date

In December 2023, NSCASLP received its first formal complaint against a registrant from a member of the public. This complaint was referred to the Investigative Committee by the Registrar. The Chair of the Investigative Committee appointed an investigative panel comprised of one publicly appointed Board member and two registrants (one of whom is a member of the same profession as the respondent). As this is the NSCASLP's first formal complaint, the committee underwent a training session with one of our lawyers. At this time the investigation process is ongoing.

PROFESSIONAL CONDUCT COMMITTEE REPORT

In August of 2023, the Board approved terms of reference for the Professional Conduct Committee. In November 2023, the Board appointed the members of the Committee as follows:

Audiologists

- **Blair Ellis, Chair**, November 30, 2023 to November 30, 2026
- **Danielle Doucet**, November 30, 2023 to November 30, 2026

Speech-Language Pathologists

- **Julie St.-Pierre, Vice-Chair**, November 30, 2023 to November 30, 2026
- **Sarah Offman**, November 30, 2023 to November 30, 2026
- **Sheri Lambourne**, November 30, 2023 to November 30, 2026

Public Members

- **Barry Morshead**, November 30, 2023 to October 11, 2024
- **Jessica Fancy-Landry**, November 30, 2023 to October 11, 2024

The Committee has received orientation materials about the professional conduct process for review. There have been no matters referred to the Committee as yet.

FITNESS TO PRACTICE COMMITTEE REPORT

In August of 2023, the Board approved terms of reference for the Fitness to Practice Committee. In November 2023, the Board appointed the members of the Committee as follows:

Speech-Language Pathologist

- **Sheri Lambourne**, Chair, November 30, 2023 to November 30, 2026

Audiologist

- **Greg Noel**, November 30, 2023 to November 30, 2026

Public Members

- **Muhammed Asrath Paro Thodukayil**, November 30, 2023 to June 9, 2025
- **Arlene Williams**, November 30, 2023 to June 9, 2025

The Committee has received orientation materials about the fitness to practice program process for review. There have been no matters referred to the Committee as yet.

REINSTATEMENT COMMITTEE REPORT

In August of 2023, the Board approved terms of reference for the Reinstatement Committee. In November 2023, the Board appointed the members of the Committee as follows:

Speech-Language Pathologist Board Members

- **Andrea Power**, Chair, November 30, 2023 to November 30, 2024
- **Julie St.-Pierre**, November 30, 2023 to November 30, 2024

Audiologist Board Member

- **Lyndsay Bozec**, November 30, 2023 to November 30, 2024

Public Board Member

- **Muhammed Asrath Paro Thodukayil**, November 30, 2023 to November 30, 2024

The Committee has received orientation materials about the reinstatement process for review. There have been no matters referred to the Committee as yet.

CERUMEN MANAGEMENT COMMITTEE REPORT

Committee Members

Dr. Jamie Coolen, B.Sc., M.Sc., Au.D.(C), Doctor of Audiology, Chair, NSCASLP appointee

Dr. Richard Balys, MD, FRCSC Otolaryngology – Head and Neck Surgery, NSCASLP appointee

Beth Nissan, hearing aid practitioner, Hearing Aid Society of Nova Scotia appointee

Purpose

The College Cerumen Management Committee (CMC) developed, and the College Board approved, cerumen management guidelines for educational requirements for those audiologist registrants who provide or intend to provide cerumen management as part of their services to clients, as required by ss. 2, 69 and 70 of the *Audiologists and Speech-Language Pathologists Act*, SNS 2015.

To achieve compliance with the Act, the CMC ensures that cerumen management services in Nova Scotia are provided in a safe and effective manner by setting the standards for cerumen management training. The CMC reports to the Board of the NSCASLP.

The Cerumen Management Committee has developed requirements and oversees that all audiologist registrants complete an attestation on their NSCASLP database profile indicating whether or not they provide cerumen management, and if they wish to be listed on the roster of audiologists certified to provide cerumen management. These guidelines also apply to hearing instrument practitioners.

The CMC has determined that registrants who are recent graduates from an accredited Canadian master's program in audiology will have received the necessary training in their program to perform cerumen management. These registrants are not required to submit a declaration form, a course outline, or proof of completion of the educational requirements.

Audiologists who are not recent graduates of a Canadian accredited master's program in audiology and who plan to provide cerumen management must provide a competency declaration and proof of completion of the educational requirements.

The Registrar of the NSCASLP circulates information on the NSCASLP Cerumen Management Standards to registrants of the College and the public. The Hearing Aid Society of Nova Scotia circulates information on the NSCASLP Cerumen Management Standards to members of the Society.

The CMC serves as the appeal committee for a decision by the Registrar. The decision of the CMC committee is final. The Registrar maintains a listing of those individuals who are authorized to provide cerumen management services.

Activities to Date

The Committee has worked with the Registrar to streamline approval requirements, which have been approved by the Board, on how registrants can apply for permission to practice cerumen management. The Committee has conducted reviews of current practices and standards from various colleges across Canada as they pertain to cerumen management.

The CMC has determined that registrants who are recent graduates from an accredited Canadian master's program in audiology will have received the necessary training in their program to perform cerumen management. These registrants are not required to submit a declaration form, a course outline, or proof of completion of the educational requirements.

Audiologists who are *not* recent graduates of a Canadian-accredited master's program in audiology and who plan to provide cerumen management must provide a competency declaration and proof of completion of the educational requirements.

If registrants cannot confirm or are unsure as to their competency to perform cerumen management, they are not qualified to perform cerumen management. Further training or upgrading will be required and assessed by the CMC and Registrar to determine whether requirements are met as set out in the approved program guidelines. If a registrant is uncertain as to whether a course will meet the requirements of the CMC, they may submit a course outline to be reviewed by the CMC.

Future Plans

The Committee will continue to be involved in the development of cerumen management standards of practice as part of the ongoing work of the Standards of Practice Committee.

REPORT OF THE AD HOC COMMITTEE ON DIRECT REFERRALS TO OTOLARYNGOLOGY FROM AUDIOLOGISTS

Committee Members

Jenna MacKay, B.Sc., M.Sc., Aud-Reg

Dr. Sarah Williams, AUD

Melissa White, B.Sc., M.Sc., Aud-Reg

Susan English-Thompson, AuD, Aud-Reg.

Background

Given the close working relationship between audiologists and Otolaryngology, Sounds+ had been working to allow audiologists to be on the approved list for referral sources to Otolaryngologists. In 2013, they met with Doctors Nova Scotia at their AGM to present the idea and they were very supportive of our initiative. At the time, our profession was not regulated by a college and Doctors Nova Scotia suggested we wait to pursue further action until this was completed. While waiting, we contacted family physicians and Otolaryngologists around the province and requested letters stating their support for the initiative and received great feedback. We started an ad hoc committee within NSCASLP to write a letter to the Department of Health and Wellness regarding this issue along with all supporting documentation we received. The letter was submitted to the Department in April 2022.

Activities since the last Annual Report

In January 2024, DHW advised NSCASLP that the government would be proceeding with the change to allow audiologists to direct refer to Otolaryngologists.

Before the committee started working on the guidelines, there was an e-mail sent out to the whole ENT group in Halifax and they received lots of feedback and took all those suggestions in to account when developing the guidelines. Once the guidelines were developed they were sent to a few ENTs for consultation and then to the DHW for their information. Performance indicators for Otolaryngology referral by audiologists have been added to the Assessment, Treatment and Intervention standard of practice recently approved by the NSCASLP Board.

We have been advised by DHW that the direct referral process will come into effect on August 1, 2024.

CONTINUING COMPETENCE PROGRAM (CCP) COMMITTEE REPORT

Committee Members

Speech-Language Pathologists

- **Emily Balkam**, Chair, SLP, Employment setting: university, November 30, 2023 to November 30, 2025
- **Erin Lamond**, SLP, Employment setting: public (management), November 30, 2023 to November 30, 2025
- **Dana Fergusson**, SLP, employment setting: public (school-aged population) and private practice, November 30, 2023 to November 30, 2025

Audiologists

- **Duncan Floyd**, audiologist, employment setting: public, November 30, 2023 to November 30, 2025
- **Jenna Mackay**, audiologist, employment setting: private practice, November 30, 2023 to November 30, 2025

2023-2024 Activities

The Continuing Competence Program (CCP) Committee became a standing committee to provide continued support to the College. The Committee's role will be to address questions that members have about the CCP and to participate in future audits and ongoing program assessment as needed.

An evaluation of the CCP was conducted following the first cycle of reporting, including a review of purposes, process, findings, and subsequent actions. Revisions to the *CCP Member Tracking Sheet* and *Instructions to Users* document were made based on feedback from members. An email providing information about the CCP evaluation/review and subsequent revisions to CCP documentation was sent to all registrants in the spring/summer of 2023.

CCP Committee members, Emily Balkam and Erin Lamond, offered a presentation on the Continuing Competence Program on December 8, 2023. The aim of the presentation was to differentiate between the seven competency roles within the national audiology and speech-language pathology competency profiles, provide information about NSCASLP's CCP requirements, and review the revised CCP Member Tracking Sheet.

Submitted by,

Emily Balkam, M.Sc., SLP-Reg, S-LP(C)

Chair – NSCASLP Continuing Competence Committee

REPORT OF THE AD HOC CODE OF ETHICS COMMITTEE

Committee Members

Speech-Language Pathologists

- **Barbara Stoesz**, Chair, SLP, health sector (to December 31, 2022), NSCASLP Volunteer, January 2023
- **Rebecca Affoo**, Speech-Language Pathology, academic sector
- **Michelle Bourque**, Speech-Language Pathology, private practice sector
- **Hanna Bowers**, Speech-Language Pathology, education sector
- **Tessa Craig**, Speech-Language Pathology, health sector
- **Attiya Purificati-Fune**, Speech-Language Pathology, education sector

Audiologists

- **Katie Cranford**, Audiology, health and private practice sectors
- **Greg Noel**, Audiology, health sector

Purpose

At the time of the formation of the Nova Scotia College of Audiologists and Speech-Language Pathologists (NSCASLP) in November 2019, the college adopted the SAC Code of Ethics. The purpose of this ad hoc committee is to lead the development of a draft Code of Ethics document specific to NSCASLP with input from the Board and the membership at large.

Activities

As previously reported, the committee worked between October and December 2022 to develop a draft Code of Ethics document. The creation of the draft was a collaborative process by the committee and involved review of pre-existing Codes of Ethics in other provinces, the Speech-Language Audiology Canada (SAC) Code of Ethics and considered the Nova Scotia college context. i.e., requirements under the Act and Bylaws. In addition, the NSCASLP values were identified as integral to the development of the draft document.

In January 2023, a client/caregiver focus group, all of whom had personal experience across one or more practice sectors (health, education, private practice), provided input and advice on the draft code and their expectations of ethical practice, i.e., the right way for Audiologists and Speech-Language Pathologists to act. Their input was used to review and revise the draft accordingly.

The draft was submitted for legal/consultant review and input in April 2023 in preparation for Board review. The committee met again in May 2023 to finalize the draft for submission to the Board. In September 2023, the Board approved the draft for registrant consultation. Following the registrant consultation and legal review, the committee made final revisions to the draft. The Chair presented the final version for Board approval in January 2024. The Board approved the final draft for public release and implementation at the January 25, 2024 Board meeting.

Until such time as the final and approved NSCASLP Code of Ethics comes into effect, the SAC Code of Ethics will continue to serve as the College Code of Ethics.

STANDARD OF PRACTICE COMMITTEE REPORT

Committee Members

Speech-Language Pathologists

- **Dana Fergusson**, SLP – Standards of Practice Chair, CCRCE
- **Ellen Hickey**, SLP, Dalhousie University
- **Erin Lamond**, S-LP, Hearing & Speech Nova Scotia
- **Krista Lunn**, SLP, AVRCE
- **Nicole Kornelson**, SLP, Hay River Health and Social Service Authority

Audiologists

- **Blair Ellis**, Audiologist, Connect Hearing
- **Sarah Payne**, Audiologist, Connect Hearing
- **Evan Mahaney**, Audiologist, East Coast Hearing

Public Member

- **Barry Morshead**, Public Board Member

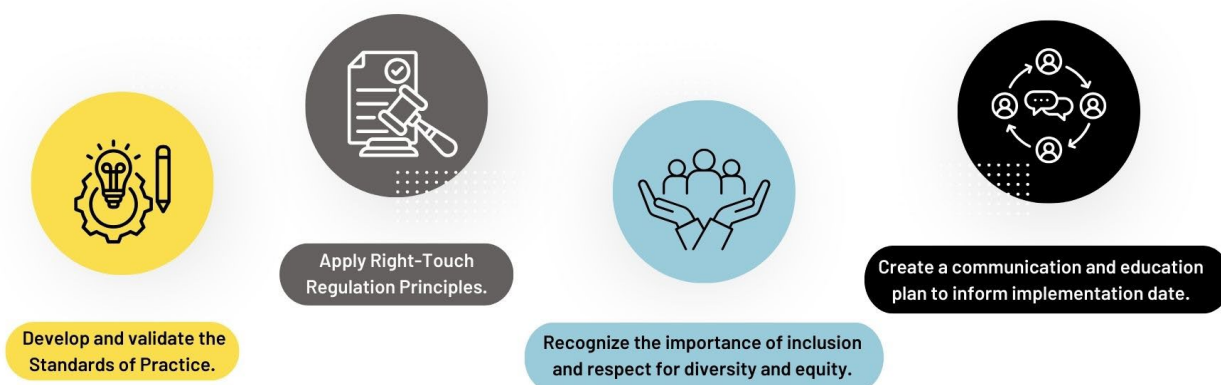
Consultant

Leanne Worsfold, Practice Consultant, iComp Consulting

Purpose

As noted in last year's annual report, the previous ad hoc committee that was targeting the sole topic of informed consent had decided that additional expertise and consultation was required to complete this project, and that this work would extend into completing the Standards of Practice for the college.

The Professional Standards and Practice Standards define minimum expectations for the profession. They inform registered members of their accountabilities and educate the public on what to expect from registered members. The main goals of the project were as follows:



Achievements and Future Plans

The Standards of Practice Committee was struck in the spring of 2023 and began meeting at least monthly until March of 2024. This committee, consisting of the above members, oversaw the work at each step of the development process. Separate groups of subject experts initially drafted the Standards

in June of 2023, and then the committee reviewed and made modifications to the draft standards throughout the year. The final step of development included consultation with registered members in January and February of 2024. To this end, two separate surveys were administered to obtain registered member feedback to inform required modifications to increase clarity and identify omissions. Legal consultation was also obtained, and the Committee discussed and implemented recommendations.

On April 11, 2024, the committee sought approval from the Board of Directors, to approve two documents:

1. **Professional Standards**, which are standard statements pertaining to eleven areas, including *Informed Consent, Professional Boundaries, Diversity, Equity, and Inclusion, Privacy and Confidentiality, Conflict of Interest, Advertising and Marketing, Invoice and Billing, Supervision of Students, Supervision of Support Personnel, Virtual Services, and Duty to Report.*
2. **Practice Standards**, which include specific requirements and language pertaining to *infection prevention and control, assessment/treatment, and record keeping and documentation.*

The board approved these two documents as well as the proposed implementation plan of publishing the Standards on the college's website in June 2024, with subsequent enforcement date of January 2025.

Future goals of education and awareness of these Standards (as well as the Code of Ethics) will be facilitated by the Communication Plan Focus Group, which will target the public, employers, government, and registrants through various means, including social media, webinars, additional resources on the college's websites (e.g., practice scenarios) and meetings with primary stakeholders.

I would like to thank Leanne Worsfold for her invaluable contributions to this project, as well as the committee members who attended many meetings over the last twelve months and spent many additional hours reviewing documents. We also very much appreciate the efforts of the writing groups, as well as all of those members who responded to the feedback surveys.

Submitted by,

Dana Fergusson, S-LP-Reg, SLP(C)

FINANCE COMMITTEE REPORT

Committee Members

Michael Everett, Chair and Past President

Meghan MacNeil, College member

Pat Millar, Executive Director

Purpose

The Finance Committee is a standing committee of the NSCASLP. The function and duties of the Committee include the development and oversight of financial policies and procedures, reviews of financial statements, recommendation of external auditor and oversight of annual audit, development of annual budget to present to the board, and monitoring performance against the budget throughout the year.

Activities to Date

The Treasurer position was deleted in 2023 as it was redundant and difficult to fill. The duties previously carried out by the Treasurer are being done by the Finance Committee.

Budget

The Committee worked with the Executive Director to prepare the 2024 draft budget for Board approval.

CRA status

NSCASLP's CRA status has been updated to indicate that the College is a corporation established by statute. As a result, the auditor was able to file income tax information returns for NSCASLP. In past years, she attempted to file these but they were rejected because NSCASLP had been incorrectly registered with CRA as an association.

Licence fee review

The Committee reviewed the annual licence fees and recommended an increase in the practising licence fee from \$400 to \$500 to the Board in June 2023 which was approved and implemented for the 2024 licence year.

Audit

The 2023 audit was successfully completed and approved by the Board in April. The auditor noted that it was a clean audit with no issues. The College finished the year in a deficit position, however, the auditor advised that this was appropriate as there had been surplus funds in the chequing account that needed to be used. As a non-profit organization, NSCASLP should normally not have a year end surplus. Funds must be used for the intended purposes to fulfill the mandate.

POLICIES AND PROCEDURES COMMITTEE

Committee Members

Pat Millar, Executive Director

Pat Cleave, College member

Pamela Coulter, College member

Purpose

The Policies and Procedures Committee was created following the May 2022 strategic planning session where the College identified a strategic direction to develop policies and procedures necessary for college operations.

Activities to Date

Terms of Reference were approved by the Board. The Committee met several times during the year and drafted policies for Board approval on conflict of interest, data management and retention and volunteer coordination. Pamela Coulter stepped back from the Committee in 2024. We thank her for her service and acknowledge her valuable contributions to policy development.

Future Plans

The Committee will continue to support the Board in policy development and ongoing review of existing policies as requested. A new Committee member is being sought.

Peverill & Associates Incorporated

**NS College of Audiologists and
Speech-Language Pathologists**

FINANCIAL STATEMENTS

DECEMBER 31, 2023

NS College of Audiologists and Speech-Language
Pathologists

DECEMBER 31, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the Nova Scotia College of Audiologists and Speech-Language Pathologists,

Opinion

We have audited the financial statements of NS College of Audiologists and Speech-Language Pathologists, which comprise the statement of financial position as at December 31, 2023, 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 NS College of Audiologists and Speech-Language Pathologists as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Accounting Standards for Not-for-profit Organizations (ASNPO).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the NS College of Audiologists and Speech-Language Pathologists 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 the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the NS College of Audiologists and Speech-Language Pathologists's financial reporting process. When individuals responsible for the oversight of the financial reporting process are the same as those responsible for the preparation of the financial statements, no reference to oversight responsibilities is required.

~ Founded in 1988 ~

5 Florence Street, Lower Sackville, Nova Scotia B4C 1J5
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1.

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INDEPENDENT AUDITOR'S REPORT (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the NS College of Audiologists and Speech-Language Pathologists's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

~ Founded in 1988 ~

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INDEPENDENT AUDITOR'S REPORT (continued)

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the NS College of Audiologists and Speech-Language Pathologists's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the NS College of Audiologists and Speech-Language Pathologists 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.



April 17, 2024
Lower Sackville, Nova Scotia
CHARTERED PROFESSIONAL ACCOUNTANTS

Peverill & Associates Incorporated

**NS College of Audiologists and Speech-Language
Pathologists**

**STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
ASSETS		
CURRENT		
Cash	\$ 277,261	\$ 303,913
Guaranteed Investment Certificates	52,610	60,680
Prepaid expenses and sundry assets	<u>4,159</u>	<u>2,031</u>
LONG-TERM INVESTMENTS		
Guaranteed Investment certificates	<u>212,627</u>	<u>192,097</u>
	<u>\$ 546,657</u>	<u>\$ 558,721</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 6,040	\$ 4,809
Due to Canada Revenue Agency	19,939	8,353
Deferred Licence Fees	<u>195,000</u>	<u>163,205</u>
	<u>220,979</u>	<u>176,367</u>
NET ASSETS		
CONTRIBUTED SURPLUS	239,562	239,562
OPERATING FUND NET ASSETS	<u>86,116</u>	<u>142,791</u>
	<u>325,678</u>	<u>382,354</u>
	<u>\$ 546,657</u>	<u>\$ 558,721</u>

APPROVED ON BEHALF OF THE BOARD:

Andrea Power Director

D. Michael Smith Director

Peverill & Associates Incorporated
NS College of Audiologists and Speech-Language Pathologists

**STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>
REVENUE		
Licence and application fees	\$ 190,935	\$ 185,350
Interest income	23,749	8,383
IQR Grant Department of Labour and Advanced Education	20,444	-
Miscellaneous Revenue	<u>1,904</u>	<u>781</u>
	<u>237,032</u>	<u>194,514</u>
EXPENDITURES		
Accounting	2,645	2,876
Awareness campaign	10,764	5,496
Audit fees	3,245	2,875
Committees	1,350	-
Dues	2,382	1,137
Equipment and software	4,718	5,647
Honorariums	2,000	-
Insurance	5,096	5,049
Interest and bank charges	3,864	6,089
Office supplies	816	315
Legal fees - general	11,675	4,197
Legal fees - legislative	-	3,225
Website and database	16,514	16,416
Telephone	1,590	581
Training	6,887	4,500
Salaries and wages	191,139	103,048
Standards of practice	<u>29,022</u>	<u>-</u>
	<u>293,707</u>	<u>161,451</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURES	<u>(56,675)</u>	<u>33,063</u>
NET ASSETS , beginning of year	<u>142,791</u>	<u>109,728</u>
NET ASSETS , end of the year	<u>\$ 86,116</u>	<u>\$ 142,791</u>

Peverill & Associates Incorporated
 NS College of Audiologists and Speech-Language
 Pathologists

STATEMENT OF CASH FLOWS
DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from members	\$ 245,077	\$ 196,335
Cash paid to suppliers	(283,018)	(160,419)
Interest received	23,749	8,383
Decrease in marketable securities	<u>(12,460)</u>	<u>(242,702)</u>
	<u>(26,652)</u>	<u>(198,403)</u>
 DECREASE IN CASH	 <u>(26,652)</u>	 <u>(198,403)</u>
CASH, beginning of year	<u>303,913</u>	<u>502,316</u>
CASH, end of year	<u>\$ 277,261</u>	<u>\$ 303,913</u>

Peverill & Associates Incorporated

**NS College of Audiologists and Speech-Language
Pathologists**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

1. PURPOSE OF THE COLLEGE

The purpose of the Nova Scotia College of Audiologists and Speech-Language Pathologists is to regulate the professions of audiology and speech-language pathology in Nova Scotia. The formation of the College took place on November 5th, 2019.

The College serves and protects the public interest, and governs its members in accordance with the Audiologists and Speech-Language Pathologists Act, (2015), and the regulations, policies and by-laws of the College.

The College helps ensure the safety and effectiveness of audiology and speech-language pathology services by setting appropriate standards of conduct and competence. It provides the public with an affordable and accessible avenue to report concerns and complaints about the care they have received, and a reasonable expectation that such issues will be effectively addressed. In addition, it serves to advance and promote the practice of the professions as it relates to serving and protecting the public interest.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

The financial statements have been prepared in accordance with Canadian accounting standards for Not-for-Profit organizations.

(b) Cash and guaranteed investment certificates (GIC)

Cash and GIC's are on deposit with Canadian financial institutions. GIC's which are due after the end of the 2023 year are shown as long term. The College is exposed to interest risk on these cash balances.

(c) Revenue Recognition

Licence fees are recognized as income during the period to which they relate. Deferred licence fees are payments received in the 2023 year for the 2024 licencing period. Interest revenue on the bank account is recorded as received each month. Interest revenue on the GIC's is accrued to year end.

Peverill & Associates Incorporated
NS College of Audiologists and Speech-Language
Pathologists

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023**

SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Financial Instruments

The organization's financial instruments consist of cash, receivables, payables and accrued liabilities. Unless otherwise noted, it is management's opinion the organization is not exposed to significant interest, currency or credit risk arising from these financial instruments. The fair value of these financial instruments approximate their carrying values, unless otherwise noted. Accounts receivable and payable are initially recorded at fair value and then carried at amortized cost.

(e) Equipment

In common with many not for profit organizations, with average annual revenues in the current and prior year of less than \$500,000, expenditures for computers, software and other equipment are expensed as incurred rather than capitalized and amortized over their useful lives.

(f) Income taxes

The Association is exempt from income taxes provided certain requirements of the Income Tax Act are met.

(g) Contributed surplus

The College was created on November 5, 2019. Its predecessor the Speech and Hearing Association of Nova Scotia transferred their net assets to the college immediately after creation. The contributed surplus represents assets transferred less liabilities assumed.