



**NOVA SCOTIA COLLEGE OF AUDIOLOGISTS
AND SPEECH-LANGUAGE PATHOLOGISTS**

**NOVA SCOTIA COLLEGE OF
AUDIOLOGISTS AND SPEECH-LANGUAGE PATHOLOGISTS**

2023 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 past year has been very productive for the Nova Scotia College of Audiologists and Speech-Language Pathologists. Since the last AGM, we have continued to move the College forward with a particular focus on developing and beginning the implementation of our first strategic plan.

We held a strategic planning session on May 13, 2022, with facilitator Carla Anglehart guiding us through the process. Board members and committee members participated in the day-long session which resulted in the identification of the College vision, mission, and values as well as a 3-year strategic plan that identified 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

Our Registrar, Cindy Wheeler, and Executive Director, Pat Millar, working very closely together and with the relevant Committees, have made considerable progress with the strategic directions. Many thanks to both Pat and Cindy for their work over the past year. Cindy and Pat have recently been joined by our new executive administrative assistant, Tamaya Henry.

The College Board of Directors continues to meet every other month with the Executive Committee meeting a few weeks ahead of each of the Board meeting.

The work of the College cannot happen without having individuals who agree to participate and volunteer their time. On behalf of our members, I would like to thank all the volunteers who so generously give of their time to serve on the Board of Directors – both public (Board members appointed by the government) and professional. I would like to acknowledge the contribution of public members Ed Corbett and Amanda Knight whose terms ended in November 2021 but who generously agreed to continue for a number of months after that.

We welcomed two new public members who were appointed by the government in October 2022: Barry Morshead and Jessica Fancy-Landry. Barry and Jessica have been busy learning about and participating in the work of the Registration and Discipline Committees. Barry has also been active with the new Standards of Practice Committee. We still await the appointment of two more public members to bring our complement to four members as required by our bylaws.

During this year, members at large Leah MacEachern and Barb Stoesz left the Board and we thank them for their service. Barb has continued to work with the ad hoc Code of Ethics Committee whose work is nearing completion.

We were very pleased that Andrea Power and Kathryn Francis stepped up to replace Leah and Barb in the interim as President-Elect and member at large respectively. Kathryn also agreed to undertake the important role of Treasurer on the departure of public member Ed Corbett who had been Treasurer since 2019.

I also thank all Committee chairs and Committee members for their work this year. We benefitted from the efforts of two ad hoc committees tasked with developing a



draft code of ethics and a draft informed consent policy. The Continuing Competence Program Committee worked to implement the first cycle of the program. A new Standards of Practice Committee was established to work on the standards of practice strategic direction that is well underway. A Policies and Procedures Committee was created and has been working with the ED on developing policies for College operations. The Registration Committee, Discipline Committee, Finance Committee, Cerumen Management Committee and ad hoc ENT Referral Committee continued progress with their ongoing mandates.

There has been a great deal of work accomplished by the College over the past year. Please read each of the submitted reports from our Executive Director, Registrar and Committee Chairs that follow.

Plans Going Forward

Next year and the next several years will see continuing work on our strategic directions which is in full stride. Standards of practice development including consultation, approval and education of registrants is going to require a lot of attention over the next 6 to 8 months.

We are also looking forward to establishing additional committees such as a human resources committee and others as the need arises. I invite members to watch for calls for volunteers for new committees as they are created.

As part of the Nova Scotia Regulated Health Professions Network, the College will be responding to new common foundations legislation which the government plans to introduce in the fall of 2023. This legislation is expected to affect operations and governance of all regulated health professions in the province and it will be important to keep up with the changes.

**Michael Everett, Au.D., Aud-Reg
President, NSCASLP**

Board of Directors, May 2023 – May 2024

Executive

Andrea Power, President, SLP, education, public (May 2023-May 2024)

Michael Everett, Past President, audio, private (May 2023-May 2024)

Kathryn Francis, President Elect, SLP, health, public (May 2023-May 2024)



Board Members

Barry Morshead, public representative (October 2022-October 2024)

Jessica Fancy-Landry, public representative (October 2022-October 2024)

Dana Fergusson, SLP, education, public (November 2019-May 2024)

Michel Comeau, Audio, health, public (May 2022-May 2024)

Julie St.-Pierre, SLP, private (May 2023-May 2025)

Lyndsay Bozec, audio, private (May 2023-May 2025)

Vacant, public representative

Vacant, public representative

Board of Directors – Biographies

Andrea Power, President

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

Michael Everett, Au.D., Aud-Reg, Past President

Michael Everett is an audiologist in Yarmouth. He has practiced since 2013 after graduating from the University of Western Ontario. Michael currently works in private practice with a focus on adult amplification.

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

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

Dana Fergusson, M.Sc., SLP-Reg, SLP(C), member-at-large

Dana has been working as a speech-language pathologist for 30 years in a variety of settings, in both Nova Scotia and Ontario. She currently works full time with the Chignecto-Central Regional Centre for Education, teaches part-time at Dalhousie University, and does private practice. Dana has served on several not-for-profit



boards and has volunteered with various School Advisory Committees and community organizations. Dana is a member of the Continuing Competence Program Committee and chair of the Standards of Practice Committee.

Michel Comeau, B.Sc., M.Sc., Aud-Reg, member-at-large

Michel Comeau is a pediatric audiologist with Hearing and Speech Nova Scotia based at the IWK Health Centre. He completes diagnostic hearing assessments on children from birth to 20 years of age. He also fits implantable and non-implantable hearing devices on children as appropriate. Michel is a part-time lecturer at the Dalhousie University School of Communication Disorders and Sciences, as well as with the department of Otolaryngology. He is a member of the Canadian Academy of Audiology, and a past board member of the Speech and Hearing Association of Nova Scotia and the Canadian Association of Speech Language Pathologists and Audiologists. Michel is currently a member of the NSCASLP Registration Committee

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 practiced 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.

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 Discipline 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 administrator on the South Shore and is interested in the ways hearing and speech influence learning. Jessica serves on the Registration and Discipline Committees.

First NSCASLP advertisement in Positive Aging Directory 2023

HELPING YOU MAKE BETTER CHOICES FOR YOUR SPEECH AND HEARING HEALTH.

At the Nova Scotia College of Audiologists and Speech-Language Pathologists, client safety and trust are at the heart of everything we do.

If you or someone you love is being treated by an Audiologist or Speech-Language Pathologist, you can verify the credentials of your chosen practitioner with the College.

Because we regulate the professions of Audiologists and Speech-Language Pathologists, you can feel confident that the skills and education of a verified practitioner meet all the appropriate levels of accreditation.

CHOOSE YOUR HEALTH CARE PRACTITIONER WITH CONFIDENCE.



NOVA SCOTIA COLLEGE OF AUDIOLOGISTS AND SPEECH-LANGUAGE PATHOLOGISTS

Have a complaint?
The College can work with you to resolve issues.

Visit our website at <https://nscaslp.ca/> to verify the qualifications of any Nova Scotia-based Audiologist or Speech-Language Pathologist.



Registrar's Report

Licensing and Membership Update

- 326 Licensed practicing SLPs
- 10 Temporary licensed practicing SLPs
- 117 Licensed practising Audiologists
- 3 Temporary licensed practising Audiologists
- 1 Restricted licensed practising Audiologist
- 456 Total licensed members
- 9 Unlicensed non-practising members (formerly affiliated members)

Changes were implemented to the membership affiliation categories. There are now only two categories of non- licensed membership affiliation: retired and non-practising.

We are updating our process for confirmation of applicant identity.

Changes to the member profile have been implemented so that if a registrant indicates they offer private practice services, their contact information will be displayed on the website roster by default. Education sessions on the member profile fields was offered and instructions were shared with all registrants.

A fairer method of applying late fees was implemented and the late fee was reduced to be more in line with late fees charged by similar regulators.

Registration Committee

I have been supporting the international SLP applicant from Lebanon to make connections with Dalhousie SCSD and HSNS to get the hours she needs to become licensed.

The Registration Committee has developed new templates for decision-making and letters sent to applicants to follow the same process and have proper documentation.

SASLPA deputy registrar – Josee Levasseur, was invited to the most recent Registration Committee meeting to present her assessment of eligibility to write



the CETP examination report on an applicant and share her process with the Committee.

Communications and awareness

Pat Millar and I have been working with Tricia Doyle of Doyle Marketing and Communications.

We have begun our new strategic initiative of communication and awareness of the College to members and the public through a series of advertisements, posters, and social media campaign.

Standards of Practice Committee

The Standards of Practice Committee has been busy working with iComp consultant Leanne Worsfold to develop the terms of reference and new standards of practice for the college.

A separate sub-committee who has been working on code of ethics, has also been working with Leanne to finalize this document so it can be incorporated into the standards of practice.

The oversight committee has been meeting to establish a framework for the standards. The subject matter expert group is meeting June 3 and 4, at the Future Inn in Halifax, to work on developing the content of the standards.

DHW Common Foundations Legislation and the NSRHPN

The NS legislature released Bill 256 – Patient Access to Care (PACA) in May 2023. This legislation requires regulators to waive application fees for applicants currently licensed in another province and to respond within five days of receiving a completed application.

The NS Regulators Health Professions Network Council met several times to discuss the Network Executive's response to the Patient Access to Care Act (PACA) and address a strategy for presentations at law amendments. Although the act was approved, the DHW was open to the network's input on regulations.

NSCASLP supports the Network's response to this new Bill and the suggested changes presented by the Network's lawyer Ryan Baxter.



The Network of NS health regulators continue to meet and share legal costs to establish the arrangement for reimbursement of waived fees from government and other related follow up regulations associated with the Patient Access to Care Act.

NSHRPN- Risk Management Seminar

In March 2023 I attended a Risk Management Seminar with Pat Millar, ED. Three main areas were identified: Strategic Plan, Business Plan and Quarterly Budget Review processes.

Sound and Defensible Decision-Making – Ryan Baxter, McInnes Cooper

In March 2023, Pat Millar, ED, presented on this to several NSCASLP committee members who missed the original presentation.

Meeting of the Registrars from the Atlantic Provinces and Dalhousie University

The Atlantic Registrars have met monthly with Dr. Michael Kieft - Director of the School of Communication Sciences and Disorders and Asst Dean – Prof Graduate Education.

This group have decided to meet more regularly given the number of shared common interests and regulations.

The following topics have been discussed:

- Jurisprudence models.
- Criminal records checks or declarations, social media “background checks”.
- Relationship/communication with other colleges in other professions
- Membership surveys of personal information (ethnicity, disability, gender, LGBTQ, religion, etc.)
- Collection of demographic and ethnicity information from members.
- Debrief on SAC/CCUP/CACUP/Registrars Summit attended in May 2023

CACUP-ASLP National Regulatory Panel (NRP)

This panel, which is comprised of all the Canadian college registrars, have continued to meet monthly to finalize terms of reference, and sharing of



information. They are continuing to conduct an environmental scan of the composition of Canadian college boards and Exec Councils to determine best practices.

I sat on the governance review committee for CACUP which recommended this National Regulatory Panel (NRP) since CAASPR dissolved.

Since the National summit meeting in May 2023, the Canadian regulatory bodies have agreed to start meeting again with the goal of forming a new national alliance for the purposes of communication and collaboration.

SAC/CACUP/CCUP/Regulators Summit meeting Toronto May 8-9, 2023

SAC invited the senior staff of all the Canadian colleges of Audiologists and Speech-Language Pathologists, as well as the University program faculty and members of CCUP and CACUP to participate in a 2-day meeting May 8- 9, 2023.

This was the first time this group of SAC stakeholders have been together for the first time in several years.

See the separate report submitted for details of this meeting.

CNAR-Canadian Network of Agencies of Regulation

Many of the NSRHPN and Canadian AUD/SLP colleges are members of CNAR. NSCASLP has recently been approved for membership.

Their next annual meeting is Oct 17-19, 2023 in Vancouver. I am planning to attend this meeting.

Regulatory Compliance

Member suspension for non-payment of fees

A licensed member was given notice in Jan and May 2022 that their renewal fees were overdue. They replied that they would pay and did not. The registrant was in private practice and from looking at their website it appeared as though they were continuing to practice.



After consultation with our lawyer, a letter was drafted and sent to the registrant by email and registered mail informing them that they were no longer licensed and therefore not permitted to engage in practice.

It turned out the registrant was out of the country for an extended period due to a death in the family. No fine was issued, and the member was permitted to pay dues and have their licence re-instated.

Illegal use of protected titles

In May 2022, a College member brought to our attention that a local company's website contained references to "audiology" and "doctors of audiology" although there was no record to indicate that the owner or employees of the company were licensed to practice.

After consultation with our lawyer, a registered letter was sent to the Company requiring them to immediately remove all references to audiology and audiologist from their website.

The Company complied with the request and no further action was required.

ISANS SLP Mentorship Orientation

I attended a mentorship orientation session "The mentorship Journey Roadmap" with ISANS in Feb 2023.

They offer mentors for all professions and have several free courses for immigrants entering the workforce here including workplace communication and culture.

If anyone is interested in signing up to be an SLP or Audiologist mentor, you can contact Valeria Popova at ISANS.

ISANS Intercultural workplace program

I attended several ISANS workshops (Immigrant Services Association of NS) in Oct and Nov 2022 as part of the intercultural workplace program - Gateway to International Workplace and International Skill Sets and Organizational Success.



Cross-Provincial Licensing

Pat Millar and I met with NBASLPA to discuss a possible cross-provincial licensing MOU.

After discussion we concluded that it wasn't in NSCASLP's best interest to develop an MOU with NB since our Act does not require a NS licence for a registrant in another province to provide virtual care in NS, yet NB's act does require a licence in those circumstances.

CCP- Continuing Competency Program

The CCP Committee met in March and reviewed the proposal for our first audit. The Committee decided to ask for proof of CC credits from 10% who were randomly selected for audit.

It was also decided to audit all members to determine how many followed the 5 hours in 3 or more categories rule as several members did not follow this.

Since this is the first year for audit, the penalty was to give members a limited period to acquire and submit the hours which they were short.

The CCP committee has agreed to continue to oversee the process and help determine the penalty for those who do not meet requirements.

Annual FRPA Survey

We successfully completed the annual FRPA survey and attended a seminar on how best to collect information on application timelines to complete the survey moving forward.

NB/NS/SASK joint mentorship guide

I have been collaborating with SASLPA and NBASLPA to develop a mentorship guide for restricted members who may require additional practice hours before being eligible to practice.

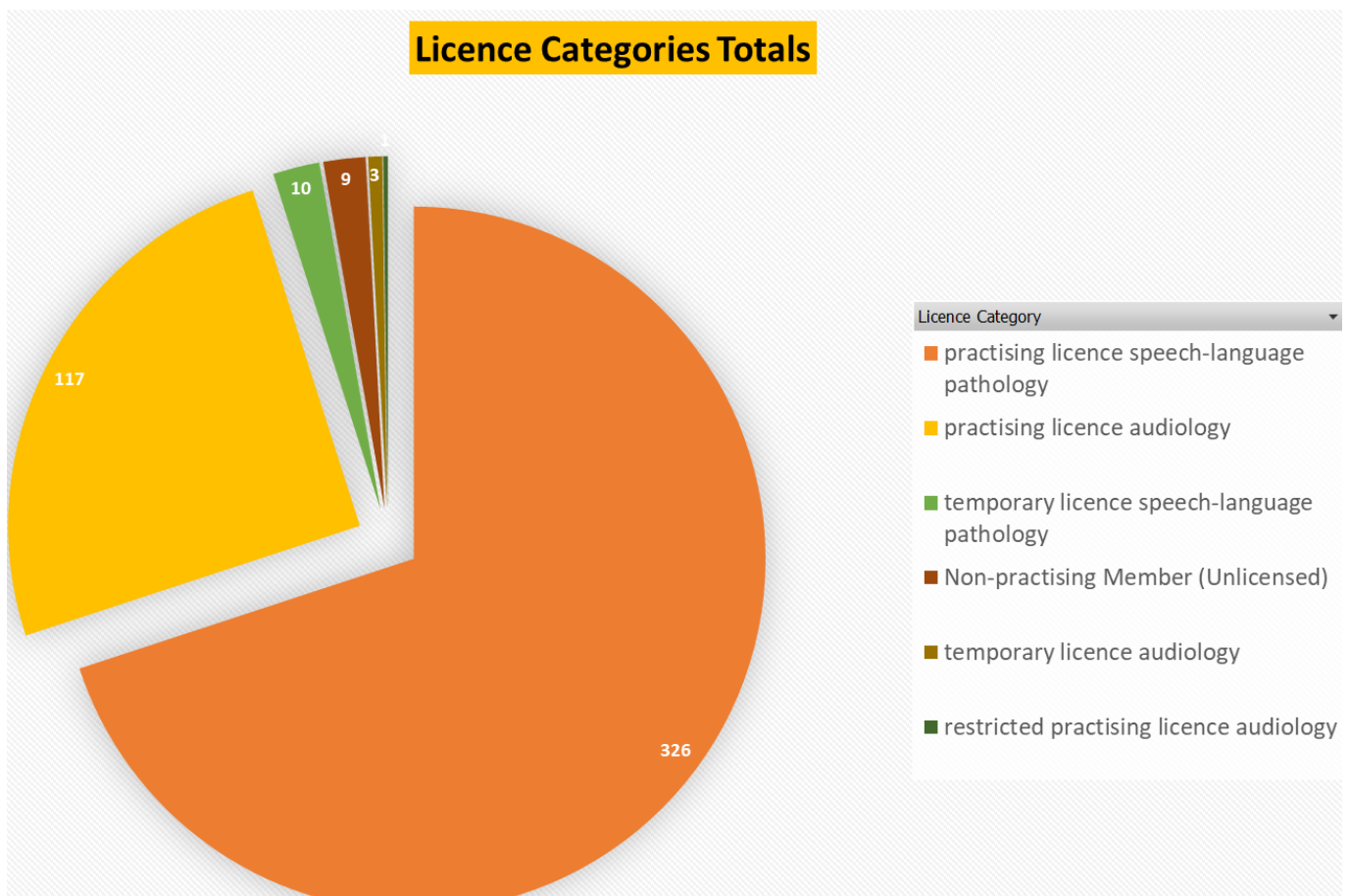


CETP Exam Appeals Committee

I recently joined the SAC - CETP exam appeals committee who meet quarterly following exam sittings to discuss and vote on appeals.

Submitted by:
Cindy Wheeler, M.Sc., SLP(C)-Reg
Registrar, NSCASLP

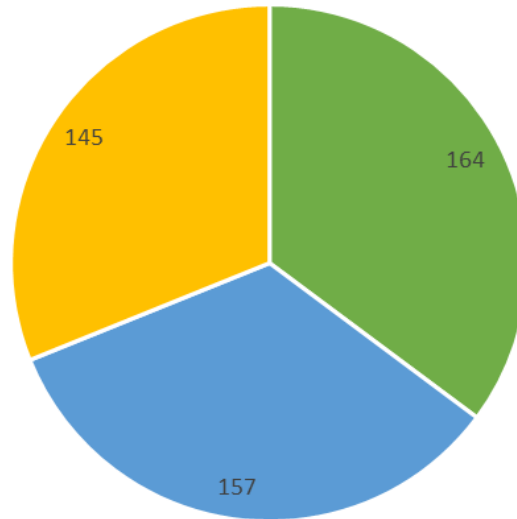
Registrant Statistics



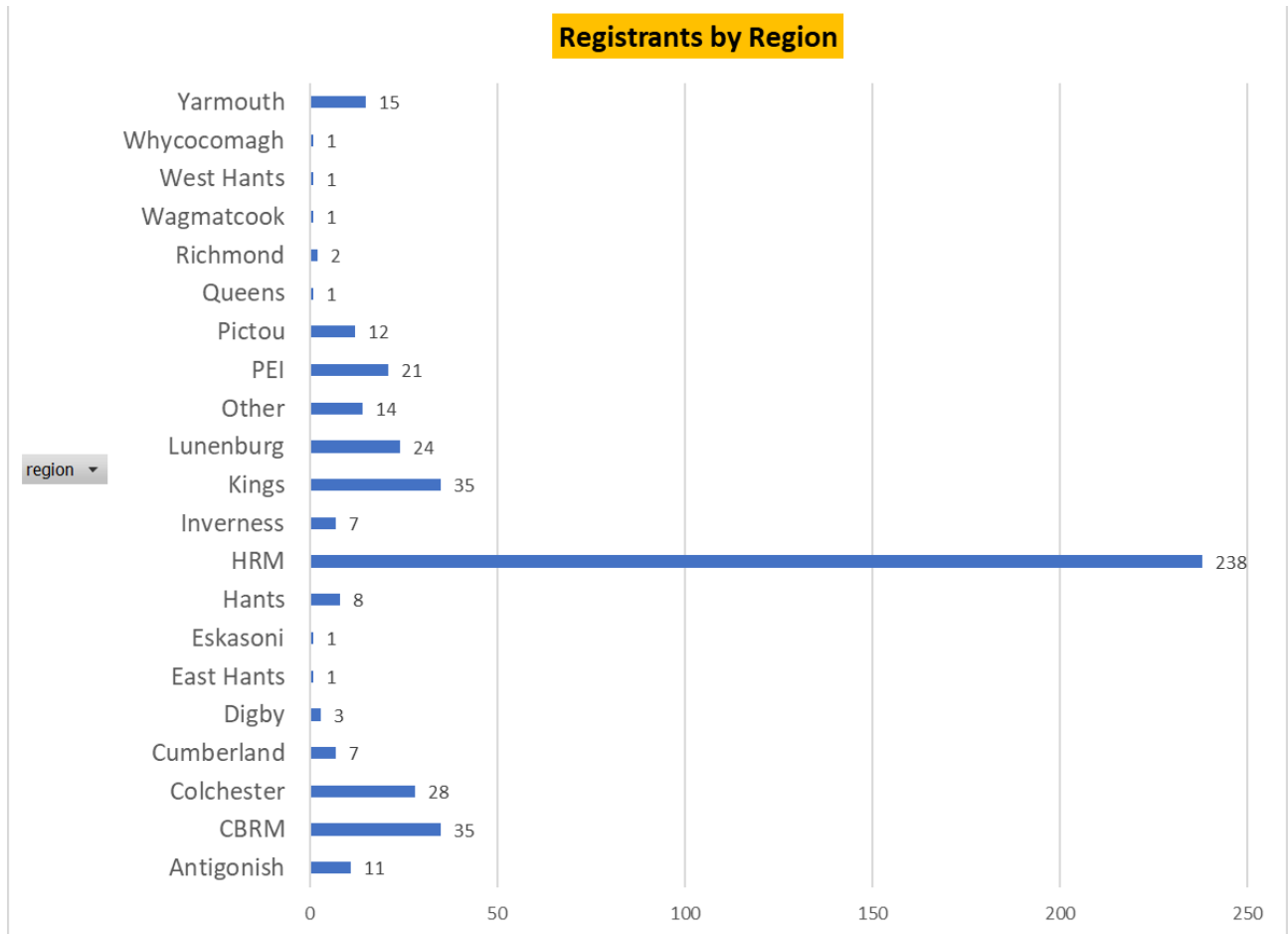


Registrants by sector

Private Education Public health/hospital



Registrants by Region





Executive Director's Report

Strategic Plan

Following the strategic planning session with the Board and committees on May 13, 2022, we prepared a plan to implement the goals under the four strategic directions. The following is a summary of progress to date on each direction. Please see committee reports for more details.

1. **Standards of Practice**

- Consultant Leanne Worsfold has been retained to support the College in standards development.
- Standards of Practice Committee, Subject Matter Expert Group and Focus Group are established and populated with College volunteers.
- Standards of Practice Committee has developed a standards framework.
- Subject Matter Expert Group meeting for two days on June 3 and 4 to begin drafting the standards within the framework.

2. **College Operations, policies and procedures**

- Policies and Procedures Committee created to work with ED on operational policies
- Privacy policy and personnel policy have been drafted by the Committee and approved by the Board
- Committee has drafted data retention policy and volunteer policy for Board approval.
- Other policies being developed: confirmation of applicant identification, Board honoraria,

3. **Building College Capacity**

- Executive administrative assistant has been hired
- Several board and committee education sessions were held in 2022/23, including “Sound and Defensible Decision-making” presented by health law expert Ryan Baxter of McInnes Cooper.
- Funding for a project to assist international applicants to navigate the licensing process has been approved by Department of Labour, Skills and Immigration.
- ED and Registrar participated in the ISANS Intercultural Workplace Program workshops during the fall and winter series



- Service language survey of registrants was conducted and those registrants who offer services in other languages can now share this information in their profile on the website roster.

4. **Communication and Awareness**

- Consultant Tricia Doyle has been retained to assist the College with developing an awareness campaign. During the fall of 2022, she carried out research and conducted interviews with stakeholders to assist in the development of the campaign. A number of priority activities were identified and are being carried out, including print advertising, poster series and social media.
- Advertisements have been placed in the Positive Aging directory (released March 29), Good Taste insert in Saltscapes (release dates in June and October 2023).
- Did You Know poster series is being developed and will be shared with registrants and other stakeholders for distribution
- Social media accounts are being 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.

Financial management

Based on the advice of our auditor, a bookkeeping firm was retained to manage the day-to-day bookkeeping to ensure appropriate separation of functions accordance with generally accepted accounting principles.

Legislative changes

We attended regular meetings of the Nova Scotia Regulated Health Professions Network and also participated in special meetings regarding the Department of Health and Wellness consultation on the proposed common foundations legislation. In March, government introduced the *Patient Access to Care Act* and we participated in submissions to law amendments regarding suggested revisions to the Act. We are now participating in consultation with DHW regarding the regulations being developed under the Act.

This new legislation affects our licensing processes as follows:

- Regulators cannot charge an application fee to an out of province applicant who holds a valid licence from another province. Government is planning to reimburse regulators for the income lost as a result of this requirement.



- Government has asked that these out of province applicants not be charged the initial year registration fee, given the fact that they will have already paid a licence fee in their home province. This is optional at this point and government is planning to reimburse regulators for income loss.
- Regulators must approve an out of province application within 5 days of receipt of a completed application.

Submitted by
Pat Millar, Executive Director

NSCASLP awareness campaign ad in Saltscapes Good Taste insert June 2023

HELPING YOU MAKE BETTER CHOICES FOR YOUR SPEECH AND HEARING HEALTH.

At the Nova Scotia College of Audiologists and Speech-Language Pathologists, client safety and trust are at the heart of everything we do.

If you or someone you love is being treated by an Audiologist or Speech-Language Pathologist, you can verify the credentials of your chosen practitioner with the College.

Because we regulate the professions of Audiologists and Speech-Language Pathologists, you can feel confident that the skills and education of a verified practitioner meet all the appropriate levels of accreditation.

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Registration Committee Report

Committee Members

Chair: Sheri Rempel,
Speech-Language Pathologist, NSHA, Department of Psychiatry

Current Committee Members

(Welcome new members and much gratitude to continuing members!)

Speech-Language Pathologists

Sheri Rempel (Chair)
Cindy Wheeler (Registrar)
Christine Comeau
Rachel Chiasson
Susan Harvey

Audiologists

Michel Comeau
Kim Griffith
Katie Cranford

Public Members

Barry Morshead
Jessica Fancy-Landry

Purpose

The purpose of the registration committee is to review the registration of members that the Registrar cannot approve outright. A subcommittee of one Public Representative, one Audiologist, and one Speech-Language Pathologist reviews the applicant and then makes recommendations based on eligibility criteria. There is also an appeals committee, separate from the original subcommittee, who reviews applications if requested by the applicant. Recommendations are forwarded to the Registrar.

Meetings

January 31st, 2022

- Discussed process for vetting an international applicant



- Reviewed an applicant’s application

February 15th, 2022

- Update on previous applicant’s application- all areas of concern were addressed
- Continued to review processes for vetting applicants

November 10th, 2022

- Reviewed three applicants

Cerumen Management Committee Report

Committee Members

Dr. Jamie Coolen, B.Sc., M.Sc., Au.D.(C), Doctor of Audiology, Chair
Dr. Richard Balys, MD, FRCSC Otolaryngology – Head and Neck Surgery,
Beth Nissan: Representative of Nova Scotia Hearing Aid Society

Purpose

The Cerumen Management Committee (CMC) operates under the authority of the Audiologists and Speech-Language Pathologists Act, s 69 (2). The Act also states as follows regarding the provision of cerumen management by hearing aid vendors:

Subject to subsection 3, nothing in this Act prohibits (g) a person authorized to fit or sell hearing aids pursuant to the Direct Sellers' Regulation Act from (iv) providing cerumen management, if the person has successfully completed a cerumen-management training program approved by the Cerumen Management Committee.”

The CMC reports to the Board of the NSCASLP.

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 develops standards for training that address cerumen management educational and practicum requirements. The CMC also develops guidelines on how individuals can apply for Cerumen Management approval.

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 determines the method of recognizing that a practitioner has met the NSCASLP standards for cerumen management.

The Registrar ensures on-going practice adherence to the NSCASLP standards by reviewing submissions from individuals who are applying to provide cerumen management services.

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 as approved.

Activities to Date

The Committee created guidelines, which have been approved by the Board, on how registrants and hearing aid vendors can apply for permission to practice cerumen management.

Three documents were created representing the basic minimal requirements for cerumen management credentialing across Canada. They include guidelines for educational requirements, an informed consent document, and a declaration of competency document that all individuals who wish to remove cerumen in the province must complete. The three documents are titled as followed, and are available on the NSCASLP website:

- Guidelines for educational requirement of cerumen management practice in Nova Scotia
- Informed Consent and Medical Management in Complications



- Clinical Competency Declaration: Existing Members

The Committee has conducted reviews of current practices and standards from various colleges across Canada as they pertain to cerumen management. This work continues on an ongoing basis with members of the committee, and with input from college members.

Future Plans

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

Discipline Committee Report

Discipline Committee Members:

Emily Balkam

Chair (until June 8, 2023)
Speech-Language Pathologist
Employment Setting: University

Michael Everett

Vice Chair (will transition to the role of Chair on June 8, 2023)
Audiologist
Employment Setting: Private practice

Lyndsay Bozec

Audiologist
Employment Setting: Private practice

Alyson Earle

Audiologist
Employment Setting: Private practice

Jessica Fancy-Landry

Public Member

Jeannine Fillmore

Speech-Language Pathologist
Employment Setting: Public (adult population)

Stephanie Hovey

Speech-Language Pathologist
Employment Settings: Public (preschool-aged population) & Private practice

Renena Joy

Speech-Language Pathologist (will begin the role of Vice Chair on June 8, 2023) Employment Setting: Public (school-aged population)



Sheri Lambourne

Speech-Language Pathologist
Employment Setting: Private (retired
from public school services)

Sarah Offman

Speech-Language Pathologist
Employment Setting: Post-secondary
education

Barry Morshead

Public Member

Katie Perkins

Speech-Language Pathologist
Employment Setting: Public
(preschool-aged and adult
populations)

Greg Noel

Audiologist
Employment Setting: Public
(management)

Work to Date:

There have been no complaints brought forward to the Discipline Committee to date.

A number of Committee members attended the virtual presentation Sound and Defensible Decision-making by Ryan Baxter and Olivia Feschuk (from McInnes Cooper) on February 21, 2023, or reviewed the presentation information following the virtual event. The presentation provided valuable information on fairness and the decision-making process for regulatory committees.

Submitted by,

Emily Balkam, M.Sc., SLP-Reg, S-LP(C)
Chair, NSCASLP Discipline Committee

Finance Committee Report

Committee Members

Kathryn Francis, Chair and Board
Treasurer

Meghan MacNeil, College member

Renena Joy, Past President

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

With changes to Board composition, bank signing officers were updated to reflect the appointments of a new Treasurer and a new President-Elect.

The Committee welcomed Meghan MacNeil to the Committee.

The 2022 audit was successfully completed and approved by the Board in May.

College reserve funds were invested into higher interest rate GICs as follows:

- \$140,000 contingency fund (\$50,000 one year cashable and \$90,000 2-year GIC)
- \$100,000 legal fund (2 year GIC)

Funds will continue to be added to these funds in the coming several years.

Future Plans

The Finance Committee is responsible for periodic reviews of licence fees which generally takes place every 3 years and recently carried out a 5 year budget planning review. The Committee will be making a recommendation to the Board regarding fee amounts for 2024.

Submitted by:

Kathryn Francis, Treasurer



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

Dr. Susan English-Thompson, AuD, Aud-Reg.

Background

Given the close working relationship between audiologists and Otolaryngology, Sounds+ has been working to allow audiologists to be on the approved list for referral sources to Otolaryngologists. In 2013, we 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 June 2022, NSCASLP Executive Director, Pat Millar, met with a Department of Health and Wellness representative at their request to provide them with some background about the issue. DHW asked for additional information regarding ENT referrals in other provinces. This information was gathered by the Committee and provided to DHW in July 2022.

We sent an inquiry to DHW in December 2022 and were advised that the clinical branch was continuing to look at insured services pathways including direct referrals. We have heard nothing further since December 2022.



Continuing Competence Program (CCP) Committee Report

Committee Members

Joy Armson,

PhD (Chair), Professor Emeritus,
School of Communication Sciences
and Disorders (SCSD), Dalhousie
University

Emily Balkam,

MS, Academic Coordinator of
Clinical Education – Speech-
Language Pathology, SCSD,
Dalhousie University

Dana Fergusson,

MS, speech-language pathologist,
Chignecto-Central Regional Centre
for Education (CCRCE)

Duncan Floyd,

MS, audiologist, Hearing and Speech
Nova Scotia

Erin Lamond, MS, Manager –
Speech-Language Pathology,
Hearing and Speech Nova Scotia

Jenna Mackay, MS, audiologist,
Hearing Life – Tantallon

Background and Activities

The Continuing Competence Program (CCP) Committee is an ad hoc committee that was formed in January 2020 to establish a continuing competence program for NSCASLP members. Such a program was submitted to the NSCASLP in June 2020, and adopted by the College.

Subsequently, the CCP Committee was asked to conduct an evaluation of the program after the first cycle of reporting and to advise NSCASLP administrators about a process for auditing members' reports for compliance with credit requirements and veracity of reporting.

The first round of reports was submitted to the College by the end of December 2022. NSCASLP Administrators Cindy Wheeler, Registrar, and Pat Miller, ED, joined Committee members to discuss processes for assessing the performance of the continuing competency program and for auditing compliance of individual members with program requirements. We agreed that Committee members would review 120 randomly selected reports for the purpose of assessing program



performance. We also agreed that ~10% of reports (n=36) would be randomly selected for audit of member compliance with program requirements. For both reviews, the number of reports from audiologists and speech-language pathologists would be proportional to their representation in the College. All reports that are reviewed by Committee members would be anonymized. Only NSCASLP staff will know the names attached to individual reports.

Program evaluation. Committee members inspected 120 anonymized reports to determine if reporting instructions were followed and to identify where improvements in the program or instructions for its use might be indicated. Most reports were found to be complete and consistent with program requirements. However, for approximately 20% of reports, while members met the requirement for total hours, they did not meet the requirement for a minimum of 5 hours in 3 categories of continuous learning activities. Typically, hours in 3 different categories were reported, but the number in one category fell short of 5 hours. Given good compliance overall, it appears that some members simply lost track of the requirement of a minimum of 5 hours in 3 categories. The tracking sheet will be modified in substantial ways to make this requirement readily apparent for future reporting.

Committee members also noted a lack of consistency across reports in the identification of competency roles related to learning activities. It seems clear that members need to be guided by the specific descriptions of Essential Competencies and Sub-competencies for each role, as outlined in the “National Audiology and Speech-Language Pathology Competency Profiles,” and not merely refer to brief descriptions of roles, as currently provided. The tracking sheet will be changed to refer members to this important content that should not only improve consistency of role reporting but also assist with formulating descriptions of learning outcomes and impact on practice. The Committee also observed that while newer clinicians are likely to be very familiar with the competency profiles, more senior clinicians may not be. The Committee believes it would be helpful to offer an educational session on the “National Audiology and Speech-Language Pathology Competency Profiles” and the College will organize such a session within the year. Two Committee members will be responsible for presenting the session.

In addition to the above actions, several other changes will be made to clarify program instructions as well as expand descriptions of reportable learning activities.



Member audit. Thirty-six reports were scrutinized for adherence to program guidelines by NSCASLP administrators and Committee members. Specific feedback will be given to each of these 36 members individually by the College. For minor issues, the information will simply be passed on with no action required. However, where partial compliance with respect to the requirement of 5 hours in 3 categories is found, members are being asked to rectify the issue either by adding hours that may not have been reported or obtaining additional hours, and resubmitting their reports.

Although not originally intended, NSCASLP administrators and CCP Committee members ultimately decided that all College member reports should be audited for non-compliance with the requirement of 5 hours in 3 categories. This decision was made based on fairness, given that the issue was so prevalent. Therefore, NSCASLP staff will inspect those reports that were not originally selected for member audit or the Committee review, and all members who are found to have not reported a minimum of 5 hours in 3 categories will be asked to resubmit their reports.

Member communication. The Committee will prepare a message to all College members advising them of the review findings, describing changes to the program that are being made, and outlining how consequences for noncompliance will differ in future years from those applied following the first cycle. The message will convey that overall, the Committee found the reports to be carefully prepared and were impressed with the variety and extent of learning activities reported.

Future Plans

Based on their involvement in the audit and program development following the first cycle, the CCP Committee offered to become a standing committee to provide continued support to the College, an offer readily accepted by NSCASLP staff. 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.

Emily Balkam will replace Joy Armson as Committee Chair effective June 8, 2023.

Submitted by

Joy Armson, Ph.D., SLP-Reg

Chair, Continuing Competence Program Committee



Report of the Ad Hoc Code of Ethics Committee

Committee Members

Chair: Barbara Stoesz
SLP, health sector (to December 31, 2022)
NSCASLP Volunteer, January 2023

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 new 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

The committee, comprised of NSCASLP members representing Audiology and Speech-Language Pathology from the private, education, academic, and health sectors, includes:

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

Katie Cranford-Audiology, health and private practice sectors

Greg Noel- Audiology, health sector

Attiya Purificati-Fune -Speech-Language Pathology, education sector

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. When the draft is approved by the board, the draft will be posted to the NSCASLP website for a one month period for membership review and input. Final edits, based on membership input, will be made and presented to the Board for final approval and posting. Until such time as the final and approved NSCASLP Code of Ethics is available on the NSCASLP website, the SAC Code of Ethics will continue to serve as the College Code of Ethics.

Submitted by:

**Barbara Stoesz, NSCASLP Volunteer
Ad Hoc Ethics Committee Chair**

Report of the Ad Hoc Informed Consent Policy Committee

Committee Members:

Dana Fergusson, S-LP (Private Practice/Education)

Erin Lamond, S-LP (Health)

Madeleine Howard, Audiologist (Private Practice)

Sheri McGill, S-LP (Education)

Angela Ryan, Audiologist (Health)

Purpose:

According to Speech-Language and Audiology Canada, members and associates shall:

- a) Inform a patient or client about the nature of their communication disorder and the services and intervention options available.
- b) Ensure that the patient or client understands this information.



- c) Obtain verbal or written consent from the patient or client before screening, assessment, intervention or participation in a research study.
- d) Ensure that patients or clients understand their right to refuse consent or withdraw consent once given without impacting any clinical services available to them.
- e) Obtain informed consent from the patient or client before sharing the patient or client's information with others, unless the member or associate is required to do so by law.

<https://www.sac->

[oac.ca/sites/default/files/resources/2016_sac_Code_of_Ethics_en.pdf](https://www.sac-oac.ca/sites/default/files/resources/2016_sac_Code_of_Ethics_en.pdf)

The duties of this *ad hoc* committee were established in March of 2022, and included review the guidelines of other provincial colleges and to ultimately formulate guidelines for our members across both disciplines and various work settings.

Activities to date:

This committee was formed in March of 2022, and five meetings were held virtually between April and November of 2022. Review of other provinces' guidelines/policies, pertinent privacy policies (i.e. FOIPOP, PHIA) and Speech-Audiology Canada guidelines were reviewed. An additional meeting also took place with representatives from the Department of Education and Early Childhood Development. Following extensive discussion around many of these topics, a draft/working document was developed.

In December of 2022, after discussion with the board of NSCASLP, it was decided that committee's objectives would best be completed with the help of an external consultant who would oversee the standards of practice development for the College.

**Submitted by,
Dana Fergusson, S-LP-Reg, SLP(C)**



Standard of Practice Committee Report

Committee Members

Standards of Practice Committee

- Dana Fergusson, S-LP, Chair
- Ellen Hickey, S-LP
- Evan Mahaney, Aud
- Nicole Kornelson, S-LP
- Erin Lamond, S-LP
- Krista Lunn, S-LP
- Blair Ellis, Aud
- Sarah Payne, Aud
- Barry Morshead, public representative

Subject Matter Expert Group

- Rebecca Affoo, S-LP
- Beth Parker, S-LP
- Sarah Offman, S-LP
- Kira Clarke, S-LP
- Danielle Doucet, Aud
- Meghan MacNeil, S-LP
- Cynthia Howroyd, S-LP
- Kim McCarthy, Aud

Focus group

- Lise Boisvert, S-LP
- Brenna Pettersen, S-LP
- Selina Fortier, S-LP
- Jenna MacKay, Aud
- Emily Patrick, S-LP

This Committee consisting of three subgroups was established in January 2023 to develop standards of practice for the College, with the support of consultant, Leanne Worsfold.



The Standards of Practice Committee has met twice to work on development of the standards framework.

The Subject Matter Expert Group met June 3 and 4, 2023 to begin developing the standards content and the Focus Group as well as a number of recent volunteers, will be called upon to review the drafts.

Outline of Project Plan from the Project Charter

Develop Standards of Practice (March – September 2023)

- Conduct a literature search to inform the framework and the standards of practice outline.
- Confirm style guide and develop document framework.
- Conduct focus groups with registrants and professional partners to identify gaps and required changes to standard statements.
- Develop the document outline and standard statements with the Standards of Practice Committee.
- Obtain board approval of the standard statements and framework.
- Incorporate changes to the standard statements based on consultation.

SOP Writing Session (June 2023)

- Lead a working group in drafting the standard indicators/criteria.
- Edit the draft and make modifications in collaboration with the Standards of Practice Committee.

Validate Standards of Practice (September - November 2023)

- Obtain board feedback and approval for external consultation.
- Develop an online survey to validate the standards of practice.
- Collate data and present findings to the Standards of Practice Committee
- Make modifications based on validation survey results.

Board Approval of the SOPs (November 2023 or January 2024)



Write Practice Scenarios (Dec/January 2024)

- Create a supplementary document that includes 10 practice scenarios and a rationale for each response.
- Subject Matter Experts will support scenario brainstorming and development.

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

The Committee met in June, October and November 2022 and in February and April 2023.

The Committee developed a privacy policy and a personnel policy that have been approved by the Board.

The Committee developed drafts of a volunteer policy and a data retention policy that will be considered by the Board at an upcoming meeting.

The Committee has been working on revisions and updates to the College Policies and Procedures Manual.

Future Plans

The Committee is planning to develop policies on a number of other subject areas as needed over the next year.

Submitted by

Pat Millar, Executive Director

APPENDIX: 2022 Audited Financial Statements

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

FINANCIAL STATEMENTS

DECEMBER 31, 2022

Draft

NS College of Audiologists and Speech-Language
Pathologists

DECEMBER 31, 2022

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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, 2022, 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, 2022, 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.

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.

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.

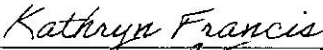

May 29, 2023
Lower Sackville, Nova Scotia
CHARTERED PROFESSIONAL ACCOUNTANTS

NS College of Audiologists and Speech-Language Pathologists

STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
ASSETS		
CURRENT		
Cash	\$ 303,913	\$ 502,316
Guaranteed Investment Certificates	60,680	10,075
Prepaid expenses and sundry assets	<u>2,031</u>	<u>2,026</u>
LONG-TERM INVESTMENTS		
Guaranteed Investment certificates	<u>192,097</u>	<u>-</u>
	<u>\$ 558,721</u>	<u>\$ 514,417</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 4,810	\$ 12,126
Due to Canada Revenue Agency	8,353	-
Deferred Licence Fees	<u>163,205</u>	<u>153,000</u>
	<u>176,368</u>	<u>165,126</u>
NET ASSETS		
CONTRIBUTED SURPLUS	239,562	239,562
OPERATING FUND NET ASSETS	<u>142,791</u>	<u>109,728</u>
	<u>382,353</u>	<u>349,291</u>
	<u>\$ 558,721</u>	<u>\$ 514,417</u>

APPROVED ON BEHALF OF THE BOARD:

 Director
 Director

NS College of Audiologists and Speech-Language Pathologists

STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
REVENUE		
Licence and application fees	\$ 186,131	\$ 192,050
Interest income	<u>8,383</u>	<u>1,298</u>
	<u>194,514</u>	<u>193,348</u>
EXPENDITURES		
Accounting	2,876	4,287
Administration	-	15,859
Awareness campaign	5,496	-
Audit fees	2,875	2,070
CAASPR	-	3,185
Dues	1,137	815
Equipment and software	5,647	-
Honorariums	-	6,000
Insurance	5,049	4,978
Interest and bank charges	6,089	5,209
Meeting expenses	-	331
Office supplies	315	2,533
Legal fees - general	4,197	1,466
Legal fees - legislative	3,225	8,309
Website and database	16,416	464
Online registration access fees	-	10,350
Telephone	581	58
Training	4,500	-
Salaries and wages	<u>103,048</u>	<u>59,891</u>
	<u>161,451</u>	<u>125,805</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>33,063</u>	<u>67,543</u>
NET ASSETS , beginning of year	<u>109,728</u>	<u>42,185</u>
NET ASSETS , end of the year	<u>\$ 142,791</u>	<u>\$ 109,728</u>

NS College of Audiologists and Speech-Language Pathologists

STATEMENT OF CASH FLOWS

DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from members	\$ 196,335	\$ 206,302
Cash paid to suppliers	(160,419)	(125,716)
Interest received	8,383	1,298
Decrease in marketable securities	<u>(242,702)</u>	<u>(10,075)</u>
	<u>(198,403)</u>	<u>71,809</u>
(DECREASE) INCREASE IN CASH	<u>(198,403)</u>	<u>71,809</u>
CASH, beginning of year	<u>502,316</u>	<u>430,507</u>
CASH, end of year	<u><u>\$ 303,913</u></u>	<u><u>\$ 502,316</u></u>

NS College of Audiologists and Speech-Language Pathologists

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

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 2022 year for the 2023 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.

NS College of Audiologists and Speech-Language Pathologists

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2022

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.