



2024 ANNUAL REPORT



RPNAS

REGISTERED PSYCHIATRIC NURSES
ASSOCIATION OF SASKATCHEWAN

Territorial Acknowledgment

The Registered Psychiatric Nurses Association of Saskatchewan (RPNAS) acknowledges that our offices, our registrants and the public we serve live and work in Saskatchewan on the traditional lands of the Cree, Sauteaux, Dene, Nakota, Dakota, and Lakota peoples and the homeland of the Métis nation. We pay our respects and affirm the inherent and Treaty Rights of all Indigenous Peoples across this province, specifically honouring treaties 2, 4, 5, 6, 8 and 10.

RPNAS acknowledges the harms and mistakes of the past and present, including the historical oppression of the original Peoples, their lands and cultures. We fervently believe Registered Psychiatric Nurses have a responsibility to

contribute to the healing and decolonizing journey required of all Saskatchewan residents. RPNAS is committed to understanding the overt and subtle practices of oppression, discrimination, and the ongoing effects of colonization, particularly within the healthcare system, and directly impacting the health of First Nations, Inuit and Métis peoples.

We recognize that territorial acknowledgements are only one step in cultivating greater respect for and inclusion of Indigenous, Inuit and Métis Peoples. We dedicate our efforts to working together in a spirit of truth, reconciliation and collaboration to create a better future for all.

Letter to the Minister of Health

April 17, 2025

The Honourable Jeremy Cockrill
Minister of Health
Government of Saskatchewan
Room 204, Legislative Building
2405 Legislative Drive
Regina, SK S4S 0B3

Dear Minister Cockrill,

In accordance with the provisions of the Registered Psychiatric Nurses Act, the Registered Psychiatric Nurses Association of Saskatchewan (RPNAS), operating as the College of Registered Psychiatric Nurses of Saskatchewan (CRPNS), respectfully submit our 2024 Annual Report.

This report covers the period from January 1, 2024 – December 31, 2024, and demonstrates our enactment of the requirements of the legislation. We are honored to accept the mandate of protection of the public that has been delegated to the CRPNS. The report highlights key projects and achievements undertaken to fulfill this mandate that has trustfully been allocated to the CRPNS.

Respectfully submitted,



Yvonne Sawatzky, RPN
RPNAS Council President



Beverly Balaski, RN BN MN
RPNAS Executive Director/Registrar



Chair's Message

Dear Registrants,

It's hard to believe that it's already time for another annual message. 2024 has been a year of significant change for our organization. As always, Council has continued to govern with the principles of right-touch regulation, making some important policy and bylaw updates along the way.

One of the major changes was the shift from an election process to an appointment process for selecting future Council members. Using a competency matrix, Council will now choose new members of Council based on current and future skill requirements to ensure strong governance. This new process will be implemented for the first time in 2025.

Another important legislative change was the removal of the requirement for bylaws to be approved by the registrants. This was reflected at the 2024 Annual Meeting, where the responsibility for bylaw approval was placed with the Council.

Another major milestone in 2024 was the change of our organizational name from the Registered Psychiatric Nurses Association of Saskatchewan (RPNAS) to the College of Registered Psychiatric Nurses of Saskatchewan (CRPNS). This name change reflects alignment with national trends and underscores our focus on public protection. The official transition will take place in January 2025, accompanied by a new logo and color scheme.

Work also continued to demonstrate the need for more psychiatric nursing education seats. In 2024, the Government of Saskatchewan approved funding for an additional 24 seats, bringing the total number of psychiatric nursing education seats to 104. This investment addresses ongoing retirements and helps build a strong supply of RPNs to sustain the profession in the future.

Council completed work outlined in the 2022 – 2024 strategic plan. Significant progress was made on achieving our goals of: 1. Public Confidence in Governance and Regulatory Excellence, 2. Accountable, Quality Professional Practice and 3. Maintenance of Financial Stewardship and Risk Management of the Organization. A new strategic plan for the 2025 – 2027 operating years was developed in December and more details on the plan will be shared in 2025.

Additionally, 2024 saw the development of several key practice resources for our registrants. New practice guideline documents were introduced, including: Scope of Practice of the RPN, Beyond Entry Level Competencies, Medication Administration, Boundaries in the Therapeutic Relationship, and Duty to Provide Care. These resources have been shared with registrants and are available online on the RPNAS website.

It has been an honor to serve as Chair for the past two years, and I am gratified to know I am leaving Council in the best of hands.

Warm regards,

A handwritten signature in black ink that reads "Yvonne Sawatzky". The signature is fluid and cursive.

Yvonne Sawatzky, RPN
Chair, RPNAS



CEO/Registrar Message 2024

In an environment in which healthcare delivery is increasingly complex, RPNAS, recognizes it's responsibility to promote safe nursing practice and exercise due diligence in our regulatory and licensure decisions. RPNAS takes our mandate of public protection very seriously. As an organization, RPNAS is dedicated to continuous quality improvement to enhance our regulatory practices. We do this in collaboration with key partners in government, the employment sector, nursing education, national RPN professional regulators and other provincial and national nursing regulators. While it is important to license applicants in a timely manner, emphasis must be placed on processes that achieve our mandate of governing in the public interest.

The need for Registered Psychiatric Nurses (RPNs) in Saskatchewan continues to be high. In response, RPNAS introduced key changes to registration requirements to facilitate licensure for qualified applicants. In addition to accepting 1400 hours of recognized psychiatric nursing practice over 5 years, we expanded eligibility to include those with 560 hours within 2 years immediately preceding re-licensure. Additionally, we introduced a Supervised Practice Experience program to help individuals with minimal remedial needs, re-enter the profession. Furthermore, the requirement limiting the number of exam writing attempts to three, for the Registered Psychiatric Nurses of Canada Exam (RPNCE), was evaluated. A new bylaw was approved that allows an individual three additional attempts to pass the exam following completion of a re-entry program. These registration eligibility changes continue to maintain rigorous entry into the profession while creating additional ways for RPNs to meet licensure requirements.

Additional work was undertaken to harmonize our processes regarding eligibility requirements with national RPN regulatory bodies. RPNAS participated in the development, and adoption, of national English Language Proficiency requirements. This included expanding to include two additional tests, the Occupational English Test (OET) and

Pearson Test of English (PTE) Academic. This work also led to alignment in additional ways for applicants to demonstrate English language proficiency, including through education, practice experience, or registration. Furthermore, we introduced a new exam delivery model, Linear On-the Fly Testing (LOFT), to enhance security and efficiency of the RPNCE.

Through our strategic plan, RPNAS continues to ensure resources are invested in truth and reconciliation initiatives, with an emphasis on implementing the calls to action of the Truth and Reconciliation Report. RPNAS recognizes more work remains to be done and commits to ongoing collaboration and partnerships to achieve positive outcomes.

These are a few highlights of the work completed and that we continue to finalize. More detailed information is included in this report.

I would like to recognize RPNAS Council, Committees, and Staff for their work in upholding our mandate. Without their dedication none of our achievements would be possible. I would also like to acknowledge the Registered Psychiatric Nurses of Saskatchewan for their unwavering dedication to delivering quality care to the people of Saskatchewan.

Warm regards,

Beverly Balaski
CEO/Registrar RPNAS

About RPNAS

The Registered Psychiatric Nurses Association of Saskatchewan was established in 1947 and is governed under *The Registered Psychiatric Nurses Act, 1993*. The Act sets out our regulatory responsibilities.



To regulate Registered Psychiatric Nursing practice in Saskatchewan



To establish continuing education requirements for RPNs



To set standards for education, registration and practice



To take action when concerns about RPN practice, conduct and competence arise and when the standards are not met



To support RPNs to provide safe, competent and ethical care

Mission

To provide Saskatchewan people with competent Psychiatric Nursing.

Vision

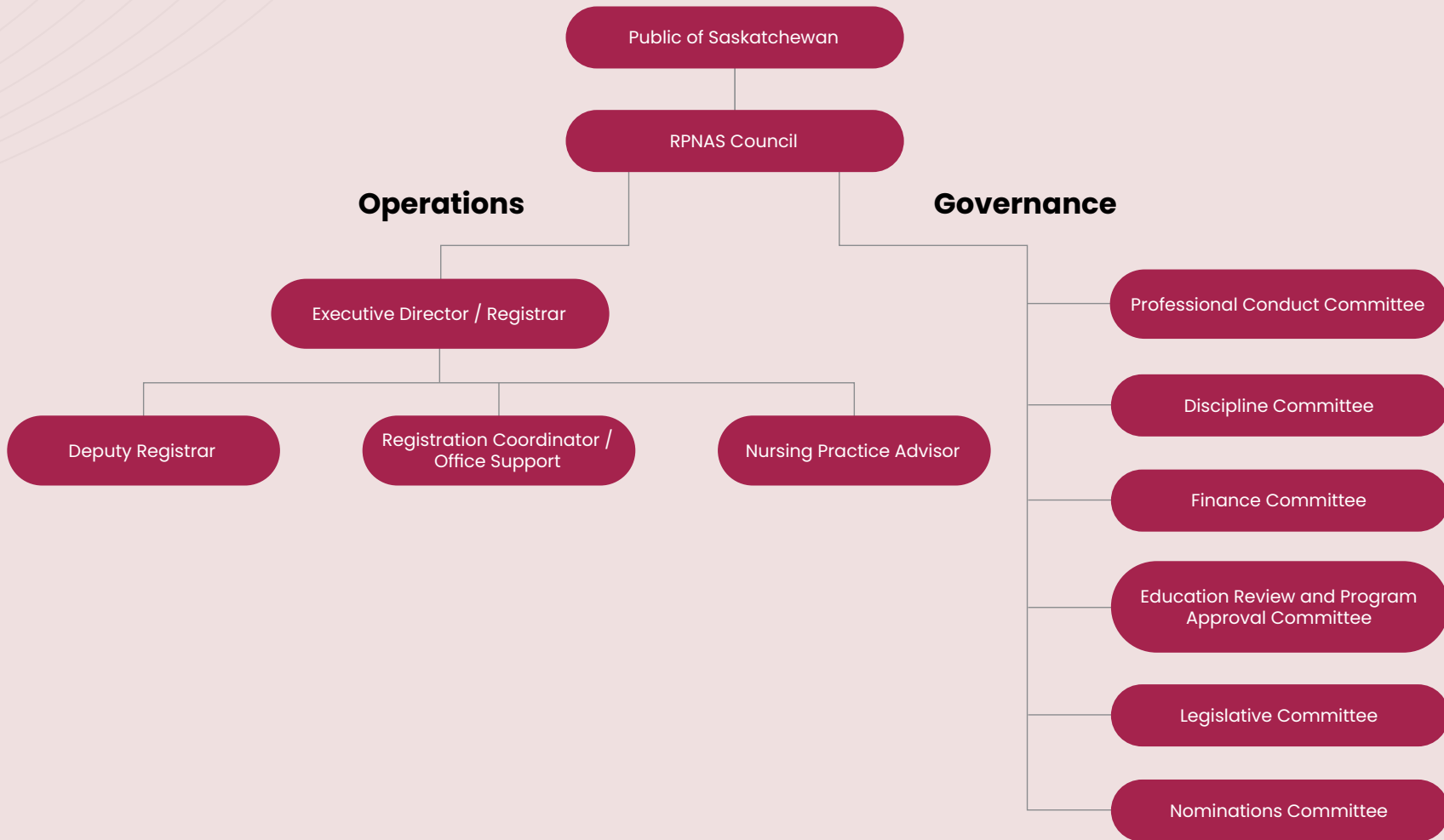
The distinct profession of Psychiatric Nursing is a valued partner in the continuum of health care with competent members who promote and support mental health, hope and recovery.

Values

- **Public Protection**
- **Member Competence**
- **Accountability**
- **Compliance**



Organizational Structure



Council and Staff

Council

Yvonne Sawatzky, RPN – Chair (May 2023 – May 2025)

Michelle Cleland, RPN – Chair-Elect (May 2023 – May 2025)

Leanne Anderson, RPN

Jennifer Berjian, RPN

Penni Caron, RPN

Ashley Lemus, RPN

Terry Blackmore (Government Appointed Public Representative)

Rory Griffith (Government Appointed Public Representative)

Curtis Talbot (Government Appointed Public Representative)

Russ Marchuk (Council Appointed Member of the Public)

Staff

CEO/Registrar

Beverly Balaski, RN BN MN

Deputy Registrar

Lacey Bennett, RPN, BA (Psych), MC

Nursing Practice Advisor

Beckie Olney, RPN, BSPN, MN

Registration Coordinator

Amanda Johnson

Committees

The RPNAS achieves its legislated responsibilities through statutory and non-statutory committees. The RPNAS Council makes appointments to the committees which consist of both RPN registrants and Public Representatives. Terms of reference are established for each committee to outline functioning and outcome deliverables.

Professional Conduct Committee

Chair: Carrie LaVallie, RPN

Stephanie Bajus, RPN

Susan Burns, RPN

Colleen Cameron, RPN

Janet Eberle, RPN

Aimee Hozack, RPN

Karyn Kawula, RPN

Dan Lee, RPN

Tracy Martell, RPN

Jaclyn Oberndorfer, RPN

Tiffany Poage, RPN

Melanie Kenny Public Representative

Discipline Committee

Chair: Theresa Girardin, RPN

Sharon Ash, RPN

Harley Libke, RPN

Elizabeth Tuazon, RPN

Mallory Unger, RPN

Rory Griffith Public Representative

Finance Committee

Chair: Karen Messer-Engel, Public Representative

Samantha Adams, RPN

Michelle Cleland, RPN

Rory Griffith, Public Representative

Education Review and Program Approval Committee:

Chair: Ann-Marie Urban, Public Representative

Patti Deis, RPN

Lise Perrault Streeter, RPN

Karen Messer-Engel, Public Representative

Legislative Committee

Chair: Michelle Cleland, RPN

Stephanie Bajus, RPN

Rachel Desnomie, RPN

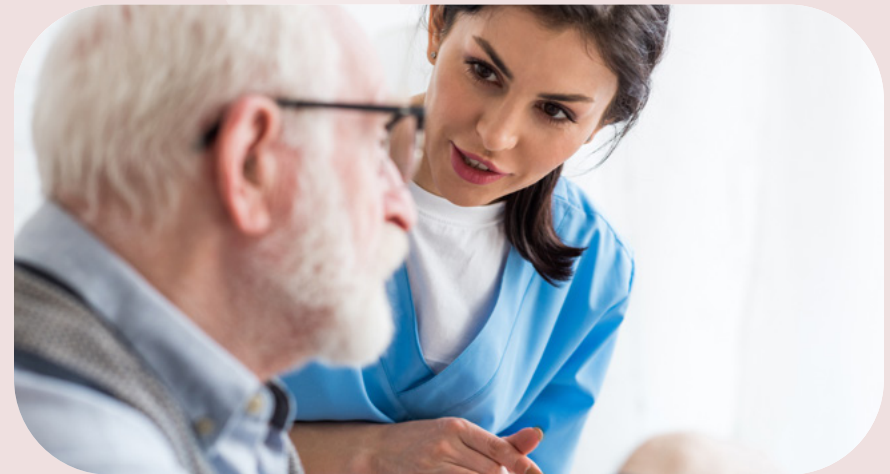
Mark Belanger, Public Representative

Nominations Committee

Chair: Kyla Bereti, RPN

Koralie Gaudry, RPN

Russ Marchuk, Public Representative



2022**2024**

Strategic Plan

Mandate:

Protection of the public through fulfillment of the Saskatchewan Registered Psychiatric Nurses Act.



Purpose:

The Registered Psychiatric Nurses Association of Saskatchewan (RPNAS) exists to establish regulatory requirements for its members when providing safe and competent nursing services. Through its regulatory oversight functions, the RPNAS strives to prevent harm to the public through the development of Registered Psychiatric Nurse education requirements, standards, competencies, and a code of ethics. RPNAS works in a collaborative approach with members and stakeholders to uphold our mandate of public protection.

1. Public Confidence in Governance and Regulatory Excellence

Priorities:

1. Council's governance model is grounded in best practices for Canadian regulatory organizations
2. The Council's decision making consistently focuses on its public protection mandate
3. Statutory and Council committees are efficient and effective in addressing the public interest
4. Operational policies and processes are aligned with the RPNAS mandate to protect the public

2. Accountable, Quality Professional Practice

Priorities:

1. RPNAS promotes the mandate of protection of the public
2. RPNAS promotes standards of practice, practice expectations, code of ethics and guideline documents
3. RPNAS implements continuous quality improvement that aligns with RPN scope of practice & enhances continuing competence
4. RPNAS commences the process of implementing the calls to action of the Truth and Reconciliation Commission of Canada report

3. Maintenance of Financial Stewardship and Risk Management of the Organization

Priorities:

1. Maintain established financial controls
2. Continue transparency around organizational sustainability and viability
3. Continued assessment of risk
 - a. Information Technology and cyber security
 - b. Succession planning
 - c. Financial position
 - d. Membership demographics

Truth and Reconciliation Work

RPNAS Staff and Council acknowledge the important work that is needed to meaningfully advance the work of Truth and Reconciliation initiatives to support our registrants, Council and organization.

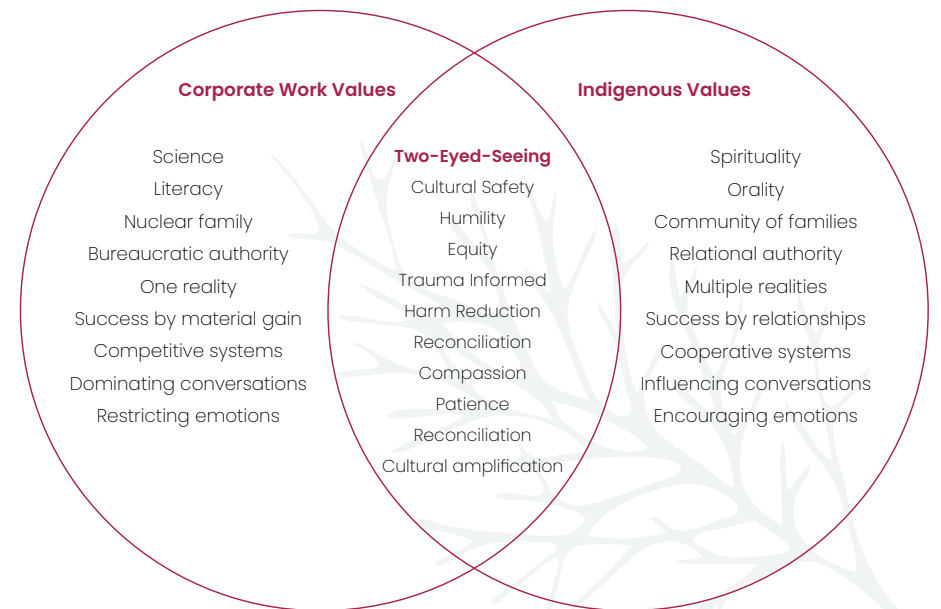
RPNAS staff were privileged to have Len Pierre from Len Pierre Consulting, provide us with anti-racism education.

Key learnings included the harm institutions caused Indigenous Peoples, and continue to cause through systemic racism. As regulators of psychiatric nursing, we have a fundamental responsibility to outline expectations of our registrants in providing culturally safe care. It is crucial that spaces be created that allow for the exchange of knowledge and conversations to support solidarity. RPNAS maintains our commitment to fair, transparent and accessible processes.

Important to our understanding was the introduction of Two-Eyed-Seeing. Two-Eyed Seeing embraces seeing from one eye the strengths of Indigenous knowledge and ways of knowing, and from the other eye with the strengths of mainstream knowledge and ways of knowing. Both eyes must be used together, to benefit all. The recognition of corporate work values and Indigenous values with the resulting Two-Eyed-Seeing was extremely powerful to our understanding.

RPNAS staff also learned key strategies when talking about and addressing racism. Of course, every interaction is based on the context of the experience, and scenario-based situations assisted in developing a tool kit of actions.

As we strive to build relationships as allies and address the Truth and Reconciliation Commission’s Calls to Action 18 to 24, RPNAS will continue our learnings and development of a regulatory standard of practice.



Registered Psychiatric Nurses of Canada Examination (RPNCE) Statistics

The Registered Psychiatric Nurses of Canada Examination (RPNCE) is the national registration exam that tests entry-level competencies. All applicants must successfully pass the exam, as one requirement for eligibility to license as an RPN in Saskatchewan.

Transition to LOFT

The RPNCE transitioned from a traditional computer-based testing model to linear on the fly testing (LOFT) for the May 2024 writing. LOFT offers the benefit of enhanced exam security while providing the same exam experience for writers. The RPNCE continues to be a computer-based test of 200 multiple-choice questions.

LOFT enhances exam security by giving every writer a unique exam that is equivalent in terms of content and difficulty. The actual set and order of the questions vary for each exam while statistical methods allow for selection of questions that match the exam blueprint and are equivalent in difficulty. This reduces risks associated with over-exposure of exam questions and from providing pre-set exam forms to several writers.

Exam questions continue to be developed and approved by Canadian RPNs who practice psychiatric nursing in each jurisdiction.



Risk Forum

A risk forum meeting was held in May 2023 to continue the collaborative work of the nursing regulators and the largest employer of nurses in Saskatchewan. Participants included the RPNAS, CLPNS, CRNS and representatives from the Saskatchewan Health Authority.

In 2024, RPNAS continued the collaborative work it began in 2023 with the College of Licensed Practical Nurses of Saskatchewan (CLPNS) and the College of Registered Nurses of Saskatchewan (CRNS). Working with the Saskatchewan Health Authority, different types of risk the public faces while accessing healthcare were identified.

A one-day meeting was held to strategize potential initiatives to mitigate such risks. A primary focus was on areas where the regulator predominantly had authority to set standards and address competence concerns, and areas where the employer had authority, such as orientation programs and performance management initiatives.

Ongoing work identified the need for jointly developed presentations to support leaders of nurses to more fully understand what regulation is, why it is necessary, the role of regulators and professional responsibilities of regulated nurses.

Education sessions are being developed for delivery in 2025 as we continue this important work of addressing risks.



RPNAS and CIHI Data Sharing

RPNAS and Canadian Institute of Health Information Collaboration

The RPNAS has been working collaboratively for many years with the Canadian Institute of Health Information (CIHI). Our agreement provides for the sharing of registrant information. The shared registrant information is used to identify supply and demand needs of the profession and to inform health human resource planning.

CIHI utilizes registrant information to provide comparable and actionable data and information that is used to accelerate improvements in health care, health system performance and population health across Canada, through the creation of health system databases, measurements and standards. This information is used to develop evidence-based reports and analyses, to support informed decision-making processes. This information is used broadly amongst regulators, governments and other key partners.

The following registrant personal information is currently shared with the CIHI for the purposes of contributing to a health workforce dataset across Canadian health care providers in support of planning, policy development and research: gender, birth year, registration status, registration date, registration number, registration

province(s)/territory(ies), province of residence, postal code of residence, education level, graduation year, province/territory of institution (or country, if outside Canada), employment status, employment position and area of practice.

CIHI is in the process of updating the data elements it collects and RPNAS has been working with key partners to implement the changes into our registration forms. As such, RPNAS will be providing communications to registrants to keep you updated as to what is being collected and for what purposes.



RPNAS Quality Assurance

One criterion for entry and maintenance of licensure eligibility is currency of practice. Applicants/registrants must maintain at least 1400 hours of approved psychiatric nursing practice in the five-year period immediately preceding the date of application for the year in which licensure is sought or 560 hours in the two-year period immediately preceding the date of application for the year in which licensure is sought.

In addition, participation in the career-long learning program (CLP) is a mandatory requirement for all registrants.

These regulatory activities serve to protect the public by verifying licensure requirements are being met. As part of our quality assurance process, a random audit of adherence to these requirements is conducted yearly, through random selection of RPNs.

Practice Hours Audit

20 Registrants were selected for verification of RPN hours worked for the 2024 registration year.

Practicing Registrants Audited	2024
Met Requirements	20
Did Not Meet Requirements / Did Not Submit Documentation	0

Career-long Learning Program (CLP) Verification

26 Registrants were selected for verification of their completion of the CLP for the 2024 registration year. This includes 8 registrants who were required to resubmit after partially meeting the verification criteria in 2023.

Practicing Registrants Audited	2024
Registrants selected for verification	26
Met criteria	18
Partially met criteria*	7
Did not meet criteria	0
Other**	1

*Partially met: letter of guidance issued and notification of selection for next year's verification.

**Other: the registrant has retired or is not currently licensed, and has not completed verification process. Completion is required prior to renewal or reinstatement of licensure.

Practice Program Overview

RPNAS Practice Program

The RPNAS Practice Program has achieved significant milestones over the past year, with registrant engagement and building connections with key partners being central priorities. These goals were accomplished through active participation in numerous meetings and providing consistent support to registrants. The program serves as an important resource, offering practice-related guidance to registrants, employers, members of the public, and other stakeholders. The RPNAS Nursing Practice Advisor plays a crucial role in assisting registrants and partners in resolving practice concerns effectively.

One of the notable accomplishments was the creation of several important documents, including guidelines on **Medication Administration, Beyond Entry-Level Competencies, Duty to Provide Care, Boundaries in the Therapeutic Relationship**, and the **RPN Scope of Practice Guideline**. This new RPN Scope of Practice Guideline highlights the broad skill set and education RPNs possess, emphasizing the holistic care they provide to their patients.

This year we developed a newsletter, now renamed the CRPNS Review, which will begin publication in 2025. This publication is intended to provide registrants and key partners with the latest information in a convenient, regularly published format. It also serves as a platform to feature RPN practice settings and share updates through a dedicated RPN Spotlight column.

In response to feedback from registrants, who expressed interest in more opportunities for professional development, the CLP Workshop series was developed in 2024. The first series will be delivered in early 2025, offering targeted support for learning and growth within the RPN community.

This year has been a productive and transformative one for the RPNAS Practice Program, with a strong focus on enhancing registrant support, strengthening professional relationships, and fostering continuous development opportunities.

To improve the practice services provided, a feedback survey was developed and circulated to all those who utilized the program. We will continue to gather feedback and incorporate as able to enhance the program.

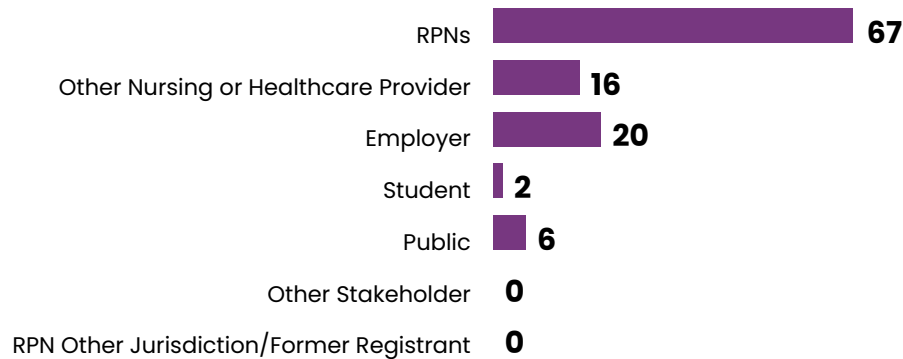


Practice Call Statistics – 2024

Total **111*** Inquiries

*Some calls contained more than one category of inquiry, therefore the numbers do not add up to 111.

Source

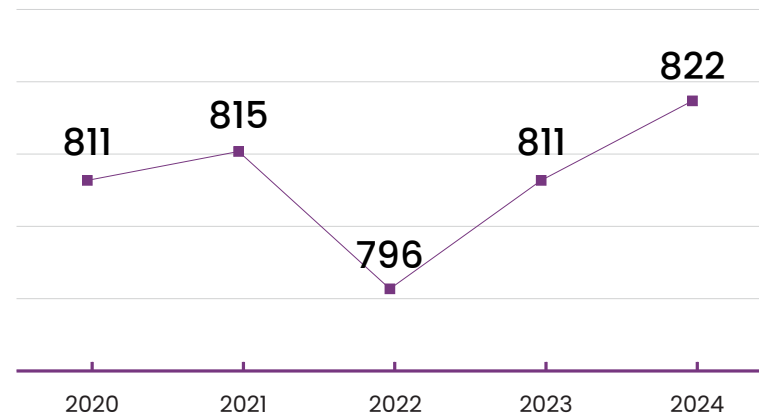


Category

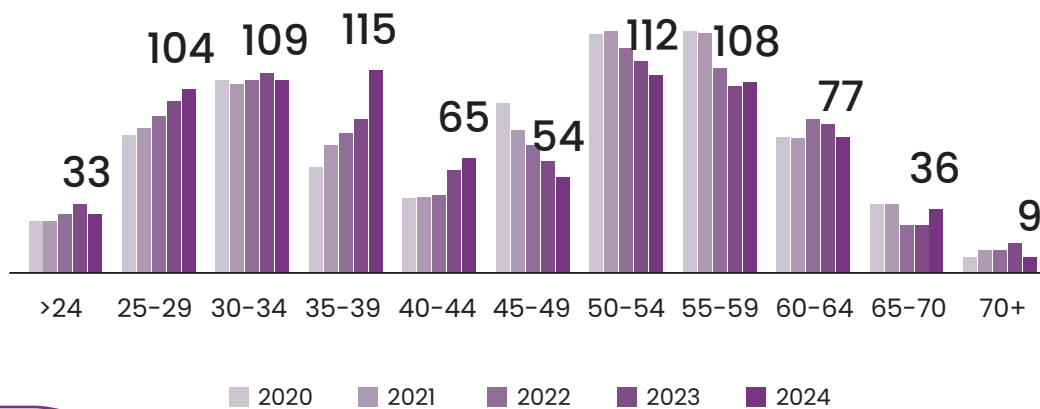


2024 Statistics

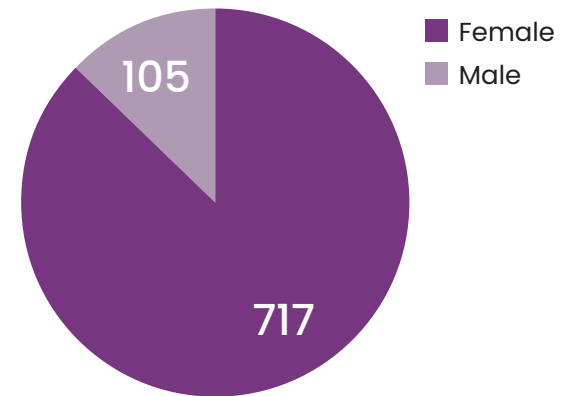
Practicing Registrants Over the Last Five Years



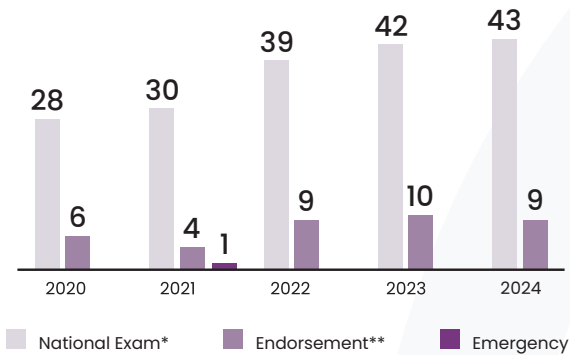
Practicing Registrants by Age



Membership by Gender



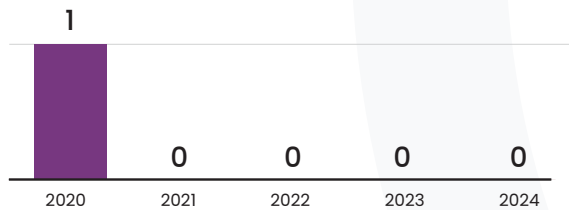
New Members by Method of Registration



*Registration by national exam means a graduate of a psychiatric nursing education program that has successfully completed the exam and is now eligible for licensure in Saskatchewan.

**Registration by endorsement means that the applicant is already registered as an RPN in another Canadian province or territory and has licensed to practice in Saskatchewan.

Internationally Educated Nurses



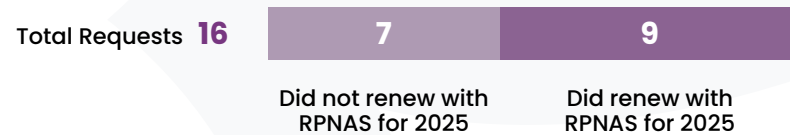
Incoming and Outgoing RPNs

As part of the process for an RPN to register in another province or territory, RPNAS completes verification of registration forms for the other regulators upon request from the RPN that is transferring.

In 2024 RPNAS had **22 requests** for outbound RPN verification of registration forms **from 16 practicing registrants**.

Of the 16 registrants that requested RPNAS to provide a verification of registration form to another province, 7 registrants did not renew their registration for 2025 and 9 registrants did renew for 2025. Therefore, it cannot be determined how many people left Saskatchewan or are working in multiple provinces or territories.

Practicing registrants that made requests



Location the Requests Indicated Transfer to

Alberta	6
BC	5
MB	0
NT & NU	5
Yukon	3
Out of Country	3
Total Requests Made	22

2024 RPNCE Results

The statistics below represent graduates from Saskatchewan psychiatric nursing education programs who successfully completed the RPNCE in 2024.

First time writers	44
First time pass rate	93%
Repeat writers	4
Repeat writers pass rate	75%

Psychiatric Nursing Education Seats (2018 – 2024)

A key priority for RPNAS Council and Staff over the past several years has been to bring attention to the decline in RPN membership numbers. An increase in psychiatric nursing education seats was required to stabilize the supply of RPNs and meet the demand within the province. The table below shows the increase in education seats that has been achieved since 2018, when there was a total of 32 psychiatric nursing education seats within the province.

Year (intake numbers)	Increase in Education Seats	SaskPoly (Regina Campus)	SaskPoly (Saskatoon Campus)	North West College	Total	Notes
2019 - 2020	16	32	-	16	48	Graduated Dec 2021
2020 - 2021	0	32 + 8 SaskPoly additional intake	-	16	56	Graduated Dec 2022
2021 - 2022	0	40	-	16	56	Graduated Dec 2023
2022 - 2023	16	40	16	16	72	Graduated Dec 2024
2023 - 2024	8	40	16	24	80	Graduating class Dec 2025
2024 - 2025	24	40	32	32	104	Graduating class Dec 2026

2024 Professional Conduct Stats

A key responsibility of the RPNAS is to address concerns of RPN professional misconduct and/or incompetence. Complaints received must be investigated by the Professional Conduct Committee. Each complaint underwent a thorough investigation to ensure that appropriate action was taken in line with the standards of nursing practice and public safety. The following statistics provide an overview of the 2024 complaints and their disposition.

2024 Cases

9

New cases in 2024

3

Cases brought forward from 2023

5

Cases brought forward from 2022

1

Cases brought forward from 2021

1

Cases brought forward from 2020

Cases Resolved in 2024

5

2024 resolved cases

1

2023 resolved cases

1

2022 resolved cases

0

2021 resolved cases

1

2020 resolved cases

8

Total

Outcome of resolved cases

0 Discipline

1 Alternate Dispute Resolution

1 Cautionary Letter

6 Dismissal with no further action

0 Withdrawn

Source of reports for 2024

2 Employer

3 Co-worker

4 Public

0 Registrar/Council

0 Other

0 Anonymous

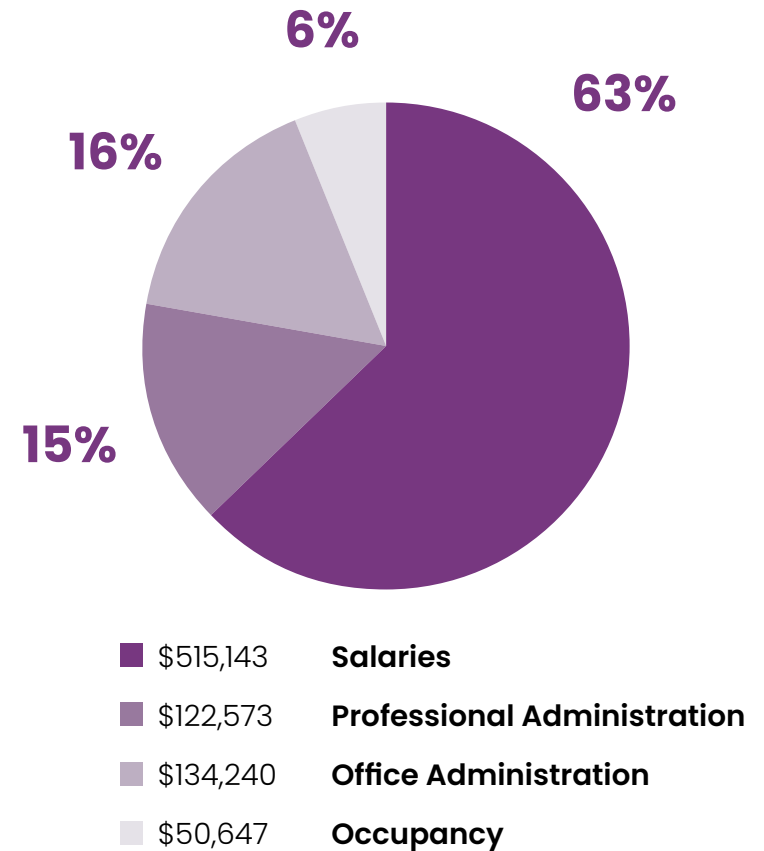
RPNAS Financial Summary

The RPNAS is accountable for managing the organization’s finances responsibly. We make every effort to keep costs down and within budget. RPNAS realized a \$36,000 surplus this year – which continues to support the ongoing financial stability of the organization.

We are committed to being transparent in the financial management and spending of the organization. The operating expenses below identify the broad categories of required services and reflect the cost of conducting RPNAS business. This includes office space and equipment costs, programming requirements, investigation and discipline costs, investment in practice services, and staff and consultant salaries. As RPNAS is a knowledge and service-based organization, the majority of expenses are related to staffing.



2024 Expenditures*



*Number have been rounded up or down accordingly.

Financial Statements

for the year ended December 31, 2024

**REGISTERED PSYCHIATRIC NURSES ASSOCIATION OF
SASKATCHEWAN**
(Operating as College of Registered Psychiatric Nurses of Saskatchewan)
Financial Statements
Year Ended December 31, 2024

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Registered Psychiatric Nurses Association of Saskatchewan, operating as College of Registered Psychiatric Nurses of Saskatchewan, have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Registered Psychiatric Nurses Association of Saskatchewan, operating as College of Registered Psychiatric Nurses of Saskatchewan, 's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Council is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Council meets periodically with the finance committee, management, and the members' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Council approve the financial statements and considers the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the members by MWC Chartered Professional Accountants LLP, in accordance with Canadian generally accepted auditing standards.



CEO/Registrar



President

Regina, SK
March 10, 2025



INDEPENDENT AUDITOR'S REPORT

To the Members of Registered Psychiatric Nurses Association of Saskatchewan operating as College of Registered Psychiatric Nurses of Saskatchewan

Opinion

We have audited the financial statements of Registered Psychiatric Nurses Association of Saskatchewan, operating as College of Registered Psychiatric Nurses of Saskatchewan, (the "Association"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian 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 Association in accordance with 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

(continues)

An asset to our clients, not an expense

102-4701 Parliament Ave, Regina, SK S4W 0T9 ☎306-352-8621 📠306-565-8476 🌐mwc-cpa.ca

Independent Auditor's Report to the Members of Registered Psychiatric Nurses Association of Saskatchewan operating as College of Registered Psychiatric Nurses of Saskatchewan (*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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association'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 Association 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.

MWC LLP

Chartered Professional Accountants

Regina, Saskatchewan
March 10, 2025

MWC Chartered Professional Accountants LLP

3

**REGISTERED PSYCHIATRIC NURSES ASSOCIATION
OF SASKATCHEWAN**

(Operating as College of Registered Psychiatric Nurses of Saskatchewan)

Statement of Financial Position

December 31, 2024

	Unrestricted Fund	Restricted Funds	2024	2023
ASSETS				
CURRENT				
Cash (Note 3)	\$ 1,716,993	\$ 200,000	\$ 1,916,993	\$ 1,807,271
Investments (Note 5)	180,343	300,000	480,343	425,534
Prepaid expenses	7,935	-	7,935	4,639
	1,905,271	500,000	2,405,271	2,237,444
CAPITAL ASSETS (Note 4)	31,169	-	31,169	36,241
	\$ 1,936,440	\$ 500,000	\$ 2,436,440	\$ 2,273,685
LIABILITIES AND NET ASSETS				
CURRENT				
Accounts payable	\$ 18,407	\$ -	\$ 18,407	\$ 37,224
Wages payable	17,363	-	17,363	18,904
Employee deductions payable	8,607	-	8,607	6,147
Deferred revenue (Note 7)	829,772	-	829,772	773,153
CNPS payable (Note 6)	60,738	-	60,738	76,423
	934,887	-	934,887	911,851
NET ASSETS	1,001,553	500,000	1,501,553	1,361,834
	\$ 1,936,440	\$ 500,000	\$ 2,436,440	\$ 2,273,685

COMMITMENTS (Note 9)

ON BEHALF OF THE COUNCIL

 Councillor

 Councillor

See notes to financial statements

**REGISTERED PSYCHIATRIC NURSES ASSOCIATION
OF SASKATCHEWAN**

(Operating as College of Registered Psychiatric Nurses of Saskatchewan)

Statement of Operations

Year Ended December 31, 2024

	2024	2023
REVENUES		
Licensing fees	\$ 836,071	\$ 832,932
Application, late, reinstatement fees	21,450	19,545
Expense recoveries	2,517	-
Other	-	210
	<u>860,038</u>	<u>852,687</u>
EXPENSES		
Salaries and wages	521,586	381,208
Discipline hearing and professional conduct	75,697	96,105
Office	54,835	45,650
Rental	39,555	39,279
Professional fees	36,588	45,365
Council development	24,691	28,247
Interest and bank charges	17,081	17,261
Meetings and travel	13,893	14,519
Special projects	12,551	-
Staff development	12,479	3,141
Amortization	7,490	8,969
Advertising and promotion	3,754	65,056
Insurance	2,156	2,699
Committees	1,373	2,015
CNPS fees	-	1,224
	<u>823,729</u>	<u>750,738</u>
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	<u>36,309</u>	<u>101,949</u>
OTHER INCOME		
Investment income (Note 5)	71,635	56,142
Unrealized gain on sale of investments	25,672	28,106
Realized gain on sale of investments	6,103	2,835
	<u>103,410</u>	<u>87,083</u>
EXCESS OF REVENUES (EXPENSES)	<u>\$ 139,719</u>	<u>\$ 189,032</u>

See notes to financial statements

5

**REGISTERED PSYCHIATRIC NURSES ASSOCIATION
OF SASKATCHEWAN**

(Operating as College of Registered Psychiatric Nurses of Saskatchewan)

Statement of Changes in Net Assets

Year Ended December 31, 2024

	Unrestricted Fund	Restricted Funds	2024	2023
NET ASSETS - BEGINNING OF YEAR	\$ 1,111,834	\$ 250,000	\$ 1,361,834	\$ 1,172,802
EXCESS OF REVENUES (EXPENSES)	139,719	-	139,719	189,032
TRANSFERS (Note 8)	(250,000)	250,000	-	-
NET ASSETS - END OF YEAR	<u>\$ 1,001,553</u>	<u>\$ 500,000</u>	<u>\$ 1,501,553</u>	<u>\$ 1,361,834</u>

See notes to financial statements

6

**REGISTERED PSYCHIATRIC NURSES ASSOCIATION
OF SASKATCHEWAN**

(Operating as College of Registered Psychiatric Nurses of Saskatchewan)

Statement of Cash Flows
Year Ended December 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Excess of revenues (expenses)	\$ 139,719	\$ 189,032
Items not affecting cash:		
Amortization of capital assets	7,490	8,969
Realized gain on disposal of investments	(6,103)	(2,835)
Unrealized gain on investments	(25,672)	(28,106)
	<u>115,434</u>	<u>167,060</u>
Changes in non-cash working capital:		
Accounts payable	(18,818)	(5,011)
Deferred revenue	56,619	(291)
Prepaid expenses	(3,296)	877
CNPS prepaid	-	2,811
Wages payable	(1,541)	(7,473)
Employee deductions payable	2,460	1,552
CNPS payable	(15,685)	76,423
	<u>19,739</u>	<u>68,888</u>
Cash flow from operating activities	<u>135,173</u>	<u>235,948</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(2,417)	(733)
Net proceeds (purchase) and reinvested earnings on investments	(23,034)	(10,043)
	<u>(25,451)</u>	<u>(10,776)</u>
Cash flow used by investing activities	<u>(25,451)</u>	<u>(10,776)</u>
INCREASE IN CASH FLOW	109,722	225,172
CASH - BEGINNING OF YEAR	1,807,271	1,582,099
CASH - END OF YEAR (Note 3)	\$ 1,916,993	\$ 1,807,271

See notes to financial statements

7

REGISTERED PSYCHIATRIC NURSES ASSOCIATION OF SASKATCHEWAN

(Operating as College of Registered Psychiatric Nurses of Saskatchewan)

Notes to Financial Statements

Year Ended December 31, 2024

1. PURPOSE OF THE ASSOCIATION

Registered Psychiatric Nurses Association of Saskatchewan (the "Association" or "RPNAS") is the regulatory authority for the registration of psychiatric nurses in Saskatchewan and is incorporated under *The Registered Psychiatric Nurses Act, 1993*.

Effective January 1, 2025 the RPNAS changed its operating name to College of Registered Psychiatric Nurses of Saskatchewan (CRPNS).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Fund accounting

The Association reports using fund accounting and has the following funds:

- Unrestricted Fund - reports the daily operations of the Association.
- Restricted Fund - include the following:
 - a) Discipline and Legal Fund - internally restricted reserve established by Council to provide funds for future discipline investigation and legal costs
 - b) Contingency Fund - internally restricted reserve established by Council to provide funds for unanticipated operating expenses.

Revenue recognition

Licensing fees are deferred and recognized in the year for which the individual is licensed to practice. Application, late, reinstatement, and examination fees are recognized as the services are provided.

Investment income is recognized as it is earned in the period to which it relates. Other revenues, and expense recoveries, are recognized when received.

The Association follows the deferral method of accounting for contributions, which includes grants. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can reasonably estimated and collection is reasonably assured.

Cash

Cash includes cash and term deposits which mature in one year or less.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

(continues)

**REGISTERED PSYCHIATRIC NURSES ASSOCIATION
OF SASKATCHEWAN**

(Operating as College of Registered Psychiatric Nurses of Saskatchewan)

Notes to Financial Statements

Year Ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial assets including cash and investments are reported at amortized cost. Included in investments are mutual funds reported at fair value. Financial liabilities including accounts payable and accrued liabilities are measured at amortized cost.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

Equipment	20% declining balance method
Furniture and fixtures	20% declining balance method

The Association regularly reviews its capital assets to eliminate obsolete items. A half year's amortization is taken in the year of acquisition.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

3. CASH

A separate bank was not established for the Contingency Fund and an amount has been apportioned from the unrestricted bank account on behalf of the Contingency Fund.

Term deposits mature between May and August 2025 and earn interest between 4.20% and 4.50% (2023 - matured August 2024 and earned interest of 4.40%).

	<u>2024</u>	<u>2023</u>
<u>Cash consists of:</u>		
Cash	\$ 719,967	\$ 783,866
Term deposits	1,197,026	1,023,405
	<u>\$ 1,916,993</u>	<u>\$ 1,807,271</u>

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Equipment	\$ 33,941	\$ 19,160	\$ 14,781	\$ 18,475
Furniture and fixtures	147,922	131,534	16,388	17,766
	<u>\$ 181,863</u>	<u>\$ 150,694</u>	<u>\$ 31,169</u>	<u>\$ 36,241</u>

**REGISTERED PSYCHIATRIC NURSES ASSOCIATION
OF SASKATCHEWAN**

(Operating as College of Registered Psychiatric Nurses of Saskatchewan)
Notes to Financial Statements
Year Ended December 31, 2024

5. INVESTMENTS

Investments held at yearend consist of the following:

	<u>2024</u>		<u>2023</u>
Cash	\$ 16,483	\$	11,648
Fixed income	159,060		182,084
Preferreds	85,561		56,472
Equity	179,634		155,908
Alternative investments	39,605		19,422
	<u>\$ 480,343</u>	\$	<u>425,534</u>

Investments reported in the following funds:

Unrestricted Fund	\$ 180,343	\$	175,534
Restricted Funds	300,000		250,000
	<u>\$ 480,343</u>	\$	<u>425,534</u>

Investment income includes the following:

Dividend and other	\$ 27,743	\$	13,447
Interest from term deposits	47,910		46,308
Investment council fees	(4,018)		(3,613)
	<u>\$ 71,635</u>	\$	<u>56,142</u>

6. CNPS FEES PAYABLE

The Association has an agreement with the Canadian Nurses Protective Society (CNPS) to provide access to an appropriate form of professional liability protection for Practicing and Graduate members. Under this agreement, the Association collects Members' CNPS fees and remits it annually. Below is a summary of the amounts collected and remitted by the Association with respect to the CNPS fees and the carryforward balances payable to (receivable from) CNPS:

	<u>2024</u>		<u>2023</u>
Balance, beginning of the year	\$ 76,423	\$	76,326
Fees collected from members	61,128		81,171
Fees remitted to CNPS	(76,813)		(81,074)
	<u>\$ 60,738</u>	\$	<u>76,423</u>

**REGISTERED PSYCHIATRIC NURSES ASSOCIATION
OF SASKATCHEWAN**

(Operating as College of Registered Psychiatric Nurses of Saskatchewan)

Notes to Financial Statements
Year Ended December 31, 2024

7. DEFERRED REVENUE

Deferred revenue includes fees paid in advance and funding not utilized by yearend.

	Beginning of Year	Received	Recognized	End of Year
Licensing fees	\$ 773,153	\$ 806,424	\$ (773,154)	\$ 806,423
CIHI Funding	-	23,349	-	23,349
	<u>\$ 773,153</u>	<u>\$ 829,773</u>	<u>\$ (773,154)</u>	<u>\$ 829,772</u>

The Association received funding from the Canadian Institute for Health Information (CIHI) to update the Association's database to coincide with CIHI's updated Health Human Resources Minimum Data Set. The funding will be recognized as the database upgrade expenses are incurred.

8. RESTRICTED FUNDS NET ASSET AND TRANSFERS

During the year the Council approved the following transfers:

	Discipline & Legal Fund	Contingency Fund	Total Restricted Funds
Beginning of year	\$ 250,000	\$ -	\$ 250,000
Transfers from Unrestricted Fund	50,000	200,000	250,000
	<u>\$ 300,000</u>	<u>\$ 200,000</u>	<u>\$ 500,000</u>

9. COMMITMENTS

The Association is committed under a 10 year lease agreement for its premises for fixed payments and its proportionate share of occupancy costs. The agreement expires on January 31, 2031.

The Association also has a 60 month lease agreement for equipment. The lease requires quarterly payments of \$728 + applicable taxes. The lease expires on January 31, 2028.

Minimum annual payments are as follows:

	Premises	Equipment	Total
2025	\$ 32,578	\$ 2,910	\$ 35,488
2026	32,449	2,910	35,359
2027	33,518	2,910	36,428
2028	33,518	243	33,761
2029	33,518	-	33,518

The Association has also contracted Thentia Canada Inc. to build the datasets and reporting structures for the update of the CIHI requirements for \$22,238 + applicable taxes. The work has not been completed as of the Audit Report date and is expected to be completed and operational in 2025.

**REGISTERED PSYCHIATRIC NURSES ASSOCIATION
OF SASKATCHEWAN**

Notes to Financial Statements
Year Ended December 31, 2023

11. CORRESPONDING FIGURES

The prior year corresponding figures were audited by another firm of public accountants.

The corresponding figures have been reclassified to conform to the current year's presentation which includes the individual revenues and expenses on the statement of operations. There was also a change in the presentation of the fund accounting. The Invested in Capital Assets Fund was combined with the Unrestricted Fund. There was no impact on the total net assets as at December 31, 2022 or the excess of revenues (expenses) for the year then ended as a result of the reclassification.

A woman with long blonde hair and glasses is sitting at a table, looking towards a man whose back is to the camera. She is holding a pen over a notepad. The background is a bright, indoor setting with a window and a plant. The entire image has a purple overlay with white concentric circles.

Registered Psychiatric Nurses
Association of Saskatchewan

#205 – 4401 Albert Street
Regina, SK S4S 6B6 Canada
Phone: (306) 586-4617
Fax: (306) 586-6000

info@rpnas.com

www.rpnas.com