

2022-23 EM/ANB ANNUAL REPORT



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Message from the Chair

On behalf of the EM/ANB Board of Directors, I am pleased to present this year's annual report for EM/ANB, which outlines the organization's progress on key initiatives, as well as performance measures during the 2022-23 fiscal period.

2022-23 was a transformative year for the organization. As the need for our COVID-19 response began to slow, EM/ANB began to return to more traditional operations. This enabled the organization to increase its focus on the Provincial Health Plan, [Stabilizing Health Care: An Urgent Call to Action](#), and the important initiatives EM/ANB has been asked to play an important role in achieving.

EM/ANB also launched the organization's 2022-25 strategic plan, [Transforming Community Care Together](#). This document, which will chart our course to 2025, was created with input through engagement with all our stakeholders – senior leadership, front-line employees, partner organizations as well as our patients and their families. We are proud to have our community represented in this plan and look forward to enacting its many directives in the coming years.

This year also saw a transformation in our governance leadership with a new Board of Directors. I would like to take this opportunity to thank our outgoing Board members and express my sincere gratitude for the important work they supported. I look forward to collaborating with the new Board members on our important work ahead.

Since the end of this fiscal year, EM/ANB has also welcomed its new Chief Executive Officer, Craig Dalton, who joined the organization in August of 2023. On behalf of my fellow Board members, we wish Craig all the best in his new role and look forward to working with him in the coming year.



Ian Watson
Chair, EM/ANB Board of Directors

Message from the CEO

I am pleased to write to you as the new Chief Executive Officer of EM/ANB Inc., and to present the organization's 2022-23 annual report.

All the important work highlighted herein would not be possible without the dedication of our teams across the province.

To everyone who gives so much of their time and their energy every day - to the Ambulance New Brunswick, Extra-Mural Program and NB Health Link teams - thank you for all you do. I'd also like to take this opportunity to thank our health care partners and all health care professionals who continue to work so hard to care for their patients across the province.

We look forward to continuing to work in collaboration with our teams across the organization, our Board of Directors, and our partners throughout the health care system.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Craig Dalton', with a stylized flourish at the end.

Craig Dalton
CEO, EM/ANB Inc.

Overview of EM/ANB

The following section provides a brief overview of EM/ANB, including our mandate and governance structure, followed by a quick look at our operations and the services we provide throughout New Brunswick.

Mandate & Governance Structure

Since January 1, 2018, New Brunswick's Extra-Mural Program (EMP) and Ambulance New Brunswick (ANB) services have been delivered by EM/ANB – a Part III entity, governed by a Board of Directors. The Board is responsible to contract and govern the EM/ANB administration for the provision of EMP and ANB services through the management of key performance indicators and adherence to provincial policies, legislative acts and associated regulation which support the direction of the delivery of the programs and services.

The primary purpose of EM/ANB is to plan and manage EMP and ANB services, while ensuring that home and community health care services and ambulance services are delivered according to established policies and standards. In 2021, this mandate was expanded to include the delivery of the province's new Primary Care Network, NB Health Link.

The following provides a brief description of the programs EM/ANB delivers:

- **Ambulance New Brunswick:** Provides comprehensive, province-wide ambulance services to the residents and visitors of New Brunswick. These services include:
 - » Communication and dispatch services; and,
 - » Air and land ambulance services, in accordance with applicable provincial legislation and policy direction.
- **Extra-Mural Program:** Provides provincial home health care services to individuals in their homes and/or communities. The program provides acute, support maintenance, palliative and care coordination services that:
 - » Reduce/prevent unnecessary emergency department visits, and/or hospital/nursing home admissions;
 - » Facilitate appropriate discharge of patients from hospitals; and,
 - » Assist individuals to live as independently as possible.
- **NB Health Link:** Through a Memorandum of Understanding (MOU) established in February 2022, EM/ANB has also been engaged to deliver the new provincial primary care network – NB Health Link – which has been developed for New Brunswickers who do not have a primary care provider. NB Health Link services include:
 - » Provide access to timely and coordinated care to New Brunswickers while they wait to be matched to a permanent primary care provider; and,
 - » Reduce/prevent unnecessary emergency department visits.

EM/ANB is tasked with:

- Entering into performance-based contracts with third-party service providers for the management and delivery of EMP, ANB and NB Health Link services at the discretion of the Board of Directors; and,
- Being accountable to the Minister of Health through a Board with an accountability framework that includes performance metrics; and,
- Doing such things that, in the opinion of the Board of Directors, are or may be necessary to develop, foster, enhance, assist or otherwise contribute to the provision of EMP, ANB and NB Health Link services.



Senior Management Team

In order to fulfill its mandate, EM/ANB entered into performance-based contracts with Medavie Health Services New Brunswick (MHSNB) to manage the province's Extra-Mural Program and Ambulance New Brunswick services. Through a Memorandum of Understanding (MOU) established in February 2022, EM/ANB has also been engaged to deliver the new provincial primary care network, NB Health Link. MHSNB staffs the EM/ANB CEO and senior management team positions, which include the following team members as of March 31, 2023:

Position Vacant

Chief Executive Officer (CEO), EM/ANB and
Chief Operating Officer (COO), MHSNB

Jean-Pierre Savoie

Vice-President, Ambulance New Brunswick
Operations

Ginette Pellerin

Vice-President, Extra-Mural Program Operations

Martine Des Roches

Vice-President, Primary Care Network

Edgar Goulette

Vice-President, Quality, Patient Safety and
Education

Travis Quigley

Vice-President, Organizational Performance,
Integration and Digital Innovation

Lise Robichaud McGrath

Executive Director, Finance

Martine Savoie

Director, Human Resources

Christianna Williston

Director, Communications and Stakeholder
Relations

Board of Directors

EM/ANB's Board members as of March 31, 2023, included:

Ian Watson, *Chair*

Assistant Deputy Minister
Health System Collaboration,
Department of Health

Jim Mehan, *Vice-Chair*

Deputy Minister
Department of Social Development

Eric Beaulieu, *Treasurer*

Deputy Minister
Department of Health

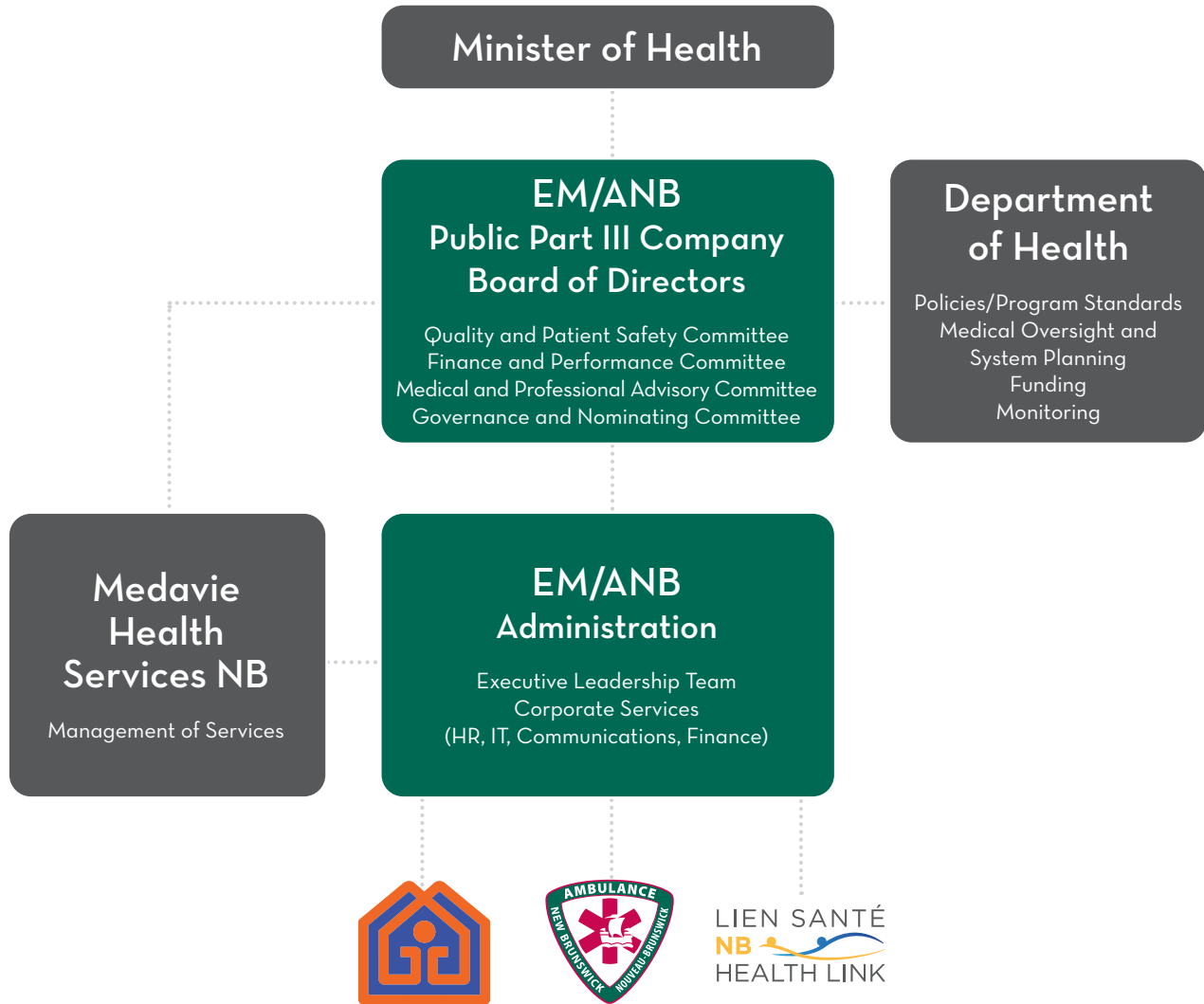
Margaret Melanson

Interim President & CEO
Horizon Health Network

Dr. France Desrosiers

President & CEO
Vitalité Health Network

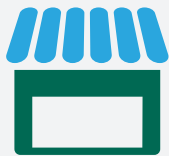
Governance Structure Chart



Operations and Services



2,000+
Employees



100+
Locations



650+
Vehicles



~800,000
Patient Contacts

AMBULANCE NEW BRUNSWICK (ANB)

ANB is responsible for the delivery of emergency medical services (EMS) in New Brunswick.

Services

- Ambulance dispatch and coordination
- 911 ambulance response
- Inter-facility transfers
- Air ambulance services

Providers

- Emergency medical dispatchers (EMDs)
- Emergency medical technicians (EMTs)
- Primary care paramedics (PCPs)
- Advanced care paramedics (ACPs)
- Critical care flight nurses

THE EXTRA-MURAL PROGRAM (EMP)

EMP is a “hospital without walls” providing comprehensive health care services to patients in their homes and communities.

Services

- Acute care
- Chronic care
- Palliative care
- Home oxygen services
- Rehabilitation services

Providers

- Nurse practitioners
- Registered nurses
- Licensed practical nurses
- Social workers
- Respiratory therapists
- Registered dietitians
- Physiotherapists
- Occupational therapists
- Speech-language pathologists
- Rehabilitation assistants

NB HEALTH LINK

NB Health Link provides its registered patients with access to a network of family doctors and nurse practitioners throughout the province – providing its patients with access to a temporary medical home until they are permanently matched with a primary care provider in their community.

Services

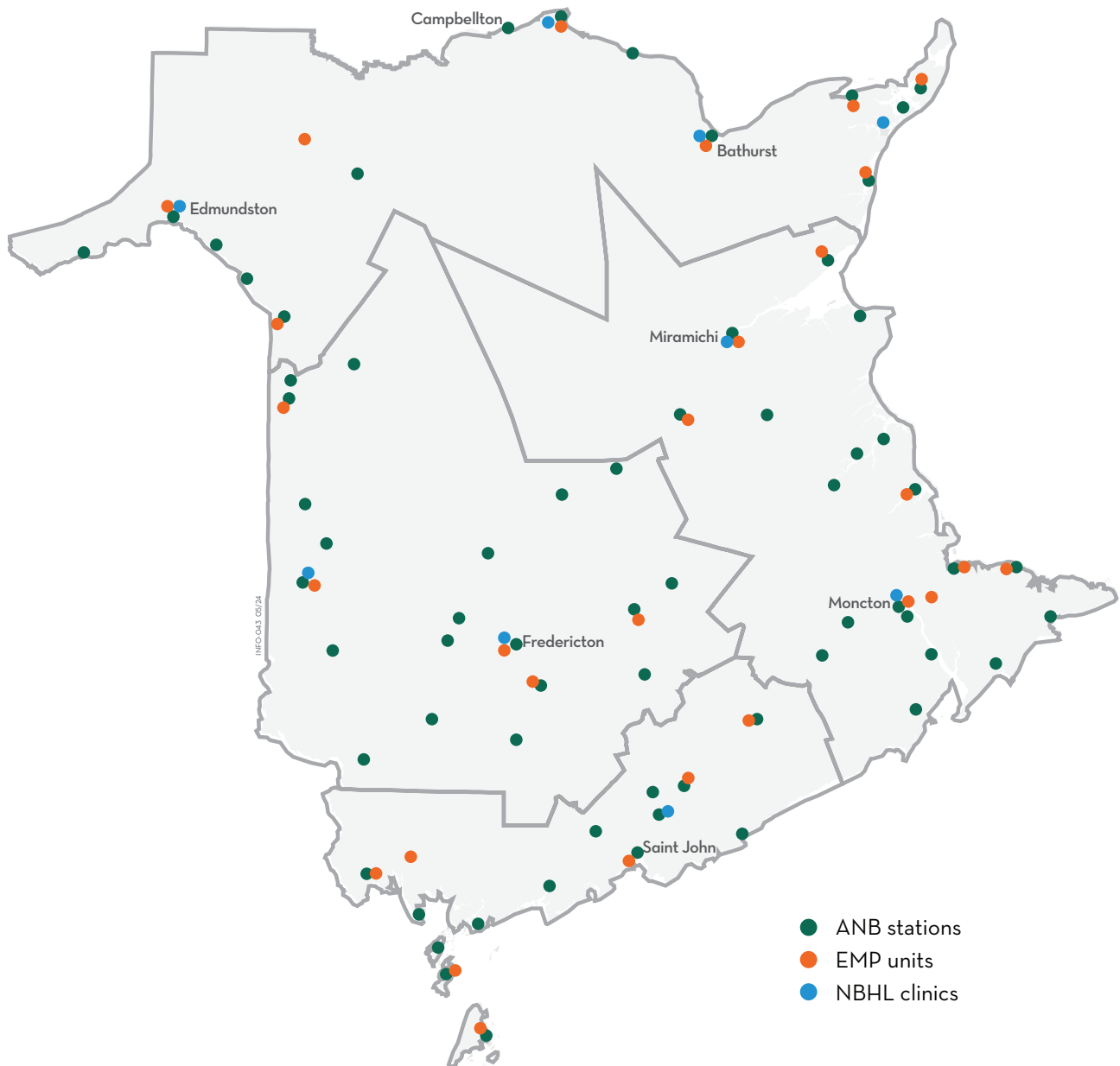
- Medical appointments available in-person, by telephone, or virtually
- Patient assessments
- Centralized patient health record
- Medication prescriptions
- Diagnostics
- Referrals to specialized care

Providers

- Family physicians
- Nurse practitioners
- Registered nurses
- Administrative staff

Facilities

As of March 31, 2023, EM/ANB facilities included 67 Ambulance New Brunswick stations and 13 posts; 23 Extra-Mural Program units and 4 satellite units; and 5 NB Health Link clinics.



Staffing

As of March 31, 2023, EM/ANB employed 2,290 staff members (including full-time, part-time and casual employees; as well as active and non-active employees). The following provides a more detailed breakdown of staffing by service and job classification:

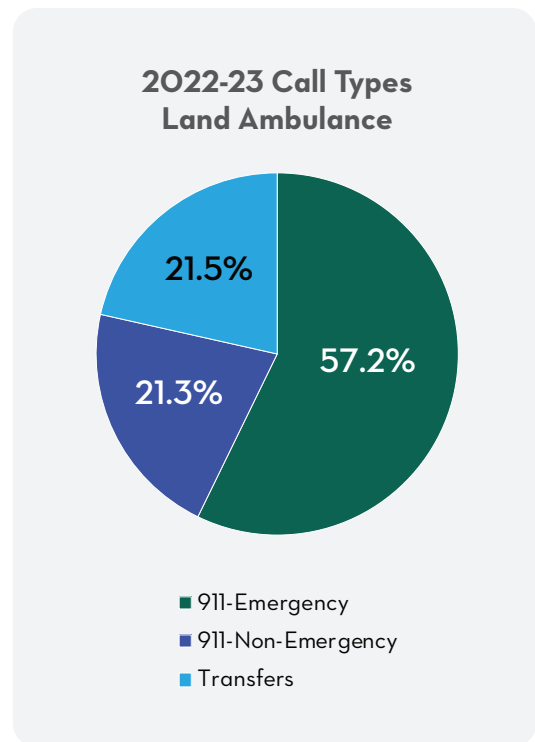
Job Classification	Employee Count (#)	Employee Count (FTE)
Ambulance New Brunswick	1,176	836.82
Emergency Medical Technician (EMT)	17	2.00
Primary Care Paramedics (PCP)	936	663.45
Advanced Care Paramedic (ACP)	58	28.85
Paramedic Coordinator	91	87.05
Registered Nurse (i.e., Flight Nurse)	16	11.50
Emergency Medical Dispatcher (EMD)	41	29.31
Emergency Medical Dispatchers Coordinator	13	11.33
Critical Care Transport Coordinator	4	3.33
Extra-Mural Program	1,090	815.80
Administrative Services Coordinators	3	3.00
Administrative Support (Non-Clinical)	7	5.40
Coordinators, Projects & Programs	3	1.00
Dietitian 1	23	20.70
Dietitian 2	7	5.90
EMP Summer Student	1	0.00
Extra-Mural Administrative Support	82	67.60
Extra-Mural Administrative Support Coordinator	3	3.00
Licensed Practical Nurse	85	52.60
Manager	45	43.60
Occupational Therapist 1	61	54.90
Occupational Therapist 2	7	5.60
Patient Care Attendant 1	6	4.50
Physiotherapist 1	54	42.80
Physiotherapist 2	5	3.10
Registered Nurse Class A	552	380.50
Registered Nurse Class B	1	1.00
Registered Nurse Class C	14	12.00
Registered Nurse Class D (Nurse Practitioners)	2	2.00
Rehabilitation Assistant	24	22.60
Respiratory Therapist	57	46.20
Social Worker	33	26.10
Speech Language Pathologist	15	11.70
NB Health Link	24	21.00
Administrative Support (Non-Clinical)	12	11.00
Manager, Health Link Operation	1	1.00
Registered Nurse Class A	8	7.00
Registered Nurse Class C	1	1.00
Registered Nurse Class D (Nurse Practitioner)	2	1.00
EM/ANB Total	2,290	1,673.62

EM/ANB Patient Contacts

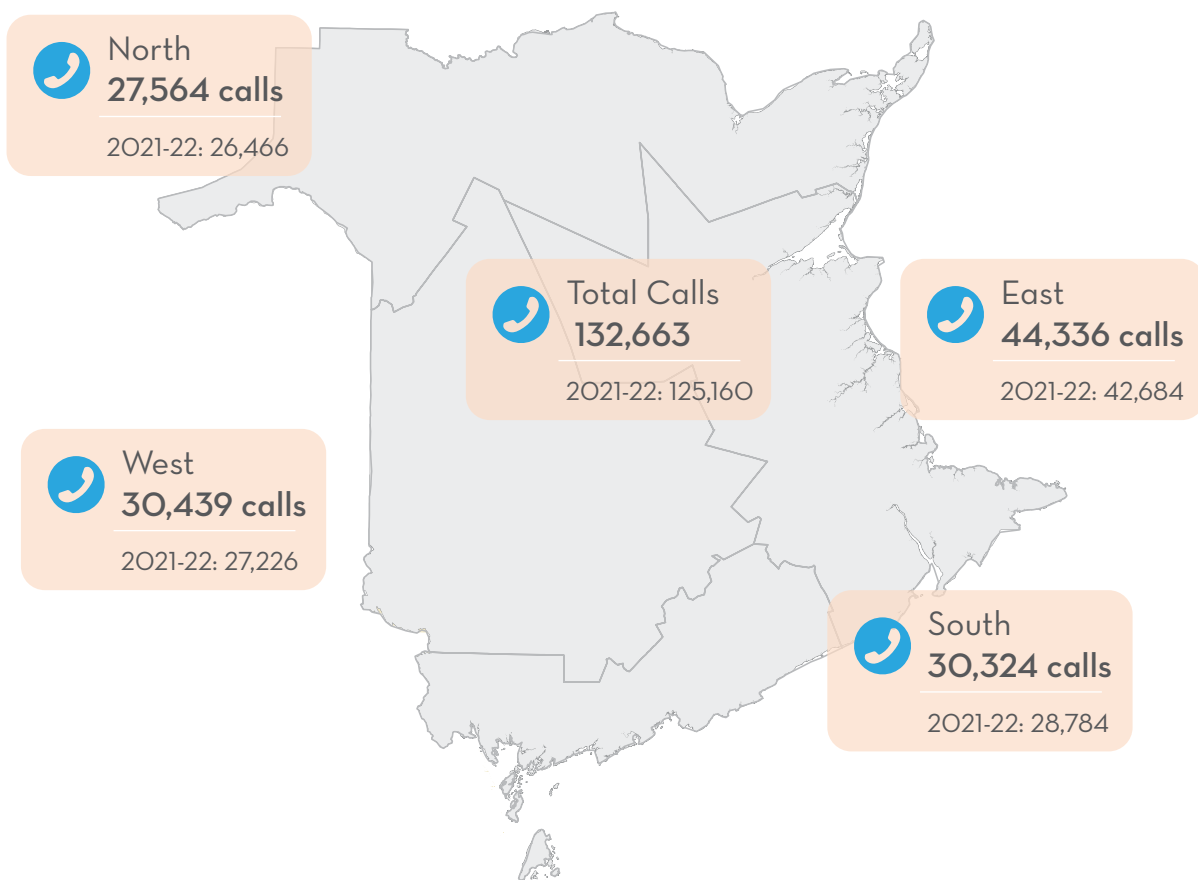
During the 2022-23 fiscal year, EM/ANB health care professionals provided a total of 794,511 patient contacts. The following section provides a more detailed overview of patient contacts by service.

LAND AMBULANCE

During the 2022-23 fiscal year, Ambulance New Brunswick paramedic teams provided a total of 132,663 patient contacts, including 911 emergency, non-emergency and transfer calls.



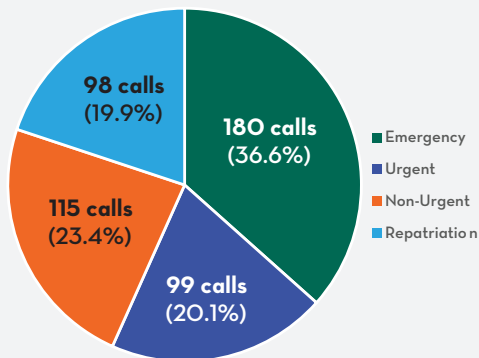
Annual Call Volume



AIR AMBULANCE

During the 2022-23 fiscal year, ANB's Air Ambulance team transferred a total of 492 patients, which included emergency, urgent, non-urgent and repatriation missions.

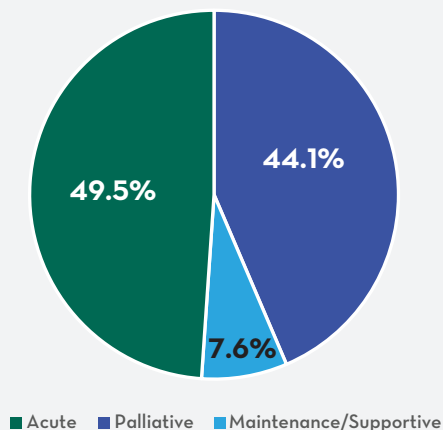
2022-23 Call Types - Air Ambulance



EXTRA-MURAL PROGRAM

During the 2022-23 fiscal year, the Extra-Mural Program provided care to a total of 26,835 patients, which included the following levels of care: maintenance/supportive, acute and palliative.

Patient Classification %



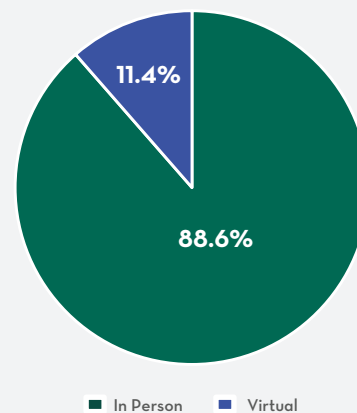
During this same fiscal year, Extra-Mural Program health-care professionals completed a total of 654,589 patient contacts in the following practice areas.

Practice Area	In-Person Patient Visits	Telephone Consults	Total Patient Contacts
Nursing (NP, RN and LPN)	335,076	118,250	453,326
Occupational Therapy	28,400	18,132	46,532
Speech Language	5,079	2,695	7,774
Clinical Nutrition	15,003	8,534	23,537
Physiotherapy	28,378	12,174	40,552
Respiratory Therapy	28,842	14,591	43,433
Social Work	10,246	9,140	19,386
Rehab Assistant	14,874	5,175	20,049
Total	465,898	188,691	654,589

NB HEALTH LINK

In its first year of operation, NB Health Link registered 25,850 patients - providing them with access to a network of family doctors and nurse practitioners. The program was rolled out in a phased approach as New Brunswickers on the Patient Connect NB list were invited to register with NB Health Link, beginning in Health Zone 1 (Moncton & Southeast Area) in the month of July. During the remainder of the fiscal year, NB Health Link provided 6,767 patient appointments - the majority of which were in person.

Appointment Types %





Key Performance Indicators

AMBULANCE NEW BRUNSWICK

Results for all of the following key performance indicators (KPIs) are reported publicly each year in our Annual Report. For a more detailed look at our response time data, please visit the Accountability section of our Ambulance New Brunswick website: ambulancenb.ca.

ANB Performance - Response Times, Data Entry and Reporting

KPI	Region	2022-23	
		Obligation	Performance
Response Time Performance*	911 Emergency North	90%	92.4%
	911 Emergency South	90%	93.8%
	911 Emergency East	90%	90.7%
	911 Emergency West	90%	91.8%
	911 Non-Emergency Province	90%	94.5%
	Scheduled Transfers Province	90%	84%
	Non-Scheduled Transfers Province	90%	89.5%
Call Processing Time	Province	90%	95.4%
Data Entry	Province	90%	40.6%**
Documentation	Province	90%	98.1%
Reporting	Province	100%	100%

* Response time performance results reflect exemptions such as delays attributed to resource depletion, adverse weather and road closures, which are reviewed and approved by the Department of Health. Review of emergency and non-emergency response time exemptions for Q4 (January-March 2023) was completed using a statistically relevant sample.

** The COVID-19 pandemic had an impact on data processing capacity for Patient Care Records throughout 2020-21 and 2021-22, which resulted in a continued data processing backlog in 2022-23. This backlog was further impacted by a significant increase in call volume during 2021-22 and 2022-23.

ANB Performance - Patient Satisfaction

The following patient satisfaction survey results are compiled on a semi-annual basis by an independent, third-party research organization.

KPI	Region	Obligation	Performance
Overall Patient Satisfaction	Province	90%	94.7%
Official Languages* (EMTs and Paramedics)	Province	95%	98.1%

* Measures frequency of ANB Emergency Medical Technician (EMT) and Paramedic personnel speaking in the official language of the patients' choice.

ANB Performance - Official Languages

The following metric is tracked by EM/ANB's Human Resources Department and reported annually.

KPI	Obligation	Performance
Unfilled Full-Time Permanent Bilingual PCP Positions within ANB	< 40	26



EXTRA-MURAL PROGRAM

Results for all five key performance indicators are also shared publicly in the Accountability section of our Extra-Mural Program website: extramuralnb.ca.

KPI	Baseline	Target	2022-23 Performance
(1.a) Referral to Care - median (days)	3	≤ 1	4*
(1.b) Referral to Care - 90th percentile (days)	33	≤ 10	35*
(2.a) ED Visits (ratio)	0.60	≤ 0.51	0.43
(2.b) ED Visits (#)	18,069	≤ 16,262	11,654
(3) Patient Satisfaction	95%	≥ 95%	94.9%
(4) Primary Care Referrals	7,426	≥ 8,911	7,028
(5) EMP Visits	497,771	≥ 572,437	467,623**

* Referral to Care: These indicators measure the length of time (in days) from when referrals are received to the first visit by an EMP professional. We measure both the median and the 90th percentile. The median gives us a good idea of what most patients would experience, and the 90th percentile allows us to monitor cases that may take longer. During the pandemic, referral to care times increased, in particular for those patients requiring rehabilitation services - a challenge that continued during 2022-23.

** EMP Visits: An increase in patient acuity levels has resulted in greater clinical support from EMP, which in turn has resulted in greater time commitments for patient care. Increases in employee sick leave and vacancy rates have also affected the number of patient visits EMP is able to accomplish.

NB HEALTH LINK

Key performance indicators for the NB Health Link program are currently being developed.

EM/ANB Human Resources

The 2022-23 fiscal year continued to be a busy time for our team. We continued our outreach work with various post-secondary schools in order to promote the various health care professions at EM/ANB. Our HR team also continued to our regular participation at career fairs - both at home and abroad. We have also continued to work in collaboration with the International Recruitment team led by the Government of New Brunswick and Opportunities NB. During 2022-23, this work included international recruitment missions in the United Kingdom (October 2022), as well as Dublin and Dubai (March 2023).

Throughout the year, we continued to promote careers at EM/ANB on all of our digital channels as well as various online employment platforms and targeted digital and social media ads. We have also continued to leverage our social media channels to highlight individual employees, promoting our hardworking health-care professionals, and helping to celebrate members of our teams from across the province who have dedicated their lives to these important careers - all while raising awareness of these critical professions and the vital support they provide to our communities.

EM/ANB is not immune to the staffing challenges that are present across the health care system, in New Brunswick and beyond.

This year and every year, we continue to focus on recruitment and retention, and ensuring we have the staff we need in order to provide the health care services that New Brunswickers need, when and where they need them. During the 2022-23 fiscal year, EM/ANB was pleased to recruit and onboard a total of 264 new hires - welcoming 109 new employees to Ambulance New Brunswick, 135 to the Extra-Mural Program, and 20 to the NB Health Link Program in its first year of operation.

As part of our continued commitment to recruitment and retention, we sought to gain more insight into the workplace satisfaction of our employees. In 2022-23, we surveyed our employees to assist us in further developing services and education relevant to their employee experience and overall wellbeing within the workforce. The knowledge we gained from this exercise will help us understand employees' perspectives and inform the creation of programs to help improve employee morale, and retain more of our talented workforce.

We also continue to expand and review our wellness program, and to identify new strategies in supporting and promoting our Employee and Family Assistance Programs (EFAP) programs, office ergonomic supports, as well as awareness initiatives regarding workplace violence and injuries. Our team also began work collaborating with our health



care partners through the People Pillar Project, which is an extension of the Provincial Health Plan's People Pillar strategy that aims to increase employee satisfaction, reduce absenteeism due to injury and illness, and reduce attrition.

Safety also remains a top priority and we continue to work with our Provincial Health & Safety Committee representatives to review our programs, recommend new initiatives and safe work procedures, and create new education modules for staff such as our safe lifting and patient handling program.

EM/ANB Quality, Patient Safety and Education

PATIENT SAFETY

From policy and protocol development, equipment design and procurement, continual driver training, a rigorous fleet maintenance program, and retrospective patient chart analysis, the commitment to patient safety drives all of our decisions and is central to our mandate. Regular Quality of Care and Patient Safety Committee meetings are held where recommendations for change are enacted and monitored. We are responsive to complaints and criticism and take all feedback very seriously; each incident is investigated thoroughly by our Quality Assurance and Risk Management teams. Our patient safety champions who act as ambassadors in the field are recognized annually for their important contribution and our robust infection prevention and control efforts are evidence-based and revisited regularly.

TRAINING AND EDUCATION

As we strive for continued excellence in patient care, it is essential that we are attentive and responsive to public feedback, new innovations within healthcare, and any trends discovered through our quality assurance process. The perspective we gain through these efforts help to drive our educational initiatives which are

designed to be evidence-based and culturally inclusive. Whether it is an e-Learning course, one of our biannual in-person sessions or our frequent new employee orientations, each educational program is monitored for its effectiveness with subsequent adjustments and re-messaging as needed. Overall, the goal is always for an improvement in patient care.

EM/ANB QUALITY IMPROVEMENT PLAN REPORT

EM/ANB's Quality Improvement Plan is a summary document that outlines the different plans, frameworks and initiatives within the organization that guide and support continuous quality improvement within EM/ANB. The plan provides a consolidated account of all EM/ANB's existing quality improvement activities, including:

- EM/ANB Strategic Plan
- EM/ANB Risk Management Plan
- ANB Patient Safety Plan
- EMP Patient Safety Plan
- EM/ANB Quality and Safety Framework
- EM/ANB Ethics Code and Framework
- Emergency and Disaster Management Plan

The Quality Improvement Plan commits to annual reporting that provides a progress summary for each component of the plan (listed above). The report is completed by the Vice President of Quality, Patient Safety and Education at the end of each fiscal year and is available in the Accountability section of our EMP and ANB websites.

The report is an important part of EM/ANB's commitment to continuous quality improvement – all of which is focussed on improving the quality of health care services we provide to our patients and their families, and helping to ensure our mission of providing excellence in emergency and community care for New Brunswickers.

Strategic Plan Overview

In 2022-23, we were pleased to launch [EM/ANB Strategic Plan 2022-2025: Transforming Community Care Together](#) - EM/ANB's second strategic plan since our inception in 2018. The plan was developed following consultation with our frontline staff, support teams, managers and leadership teams, as well as our external health care partners and key stakeholders. It is based on this input from our stakeholders that we decided to continue with our existing mission, vision and values, as our internal and external stakeholders alike believe these remain relevant to the work EM/ANB continues to do.

Mission, Vision & Values

 <p>Providing excellence in emergency and community care.</p> <p>Mission</p>	 <p>Improving the quality of life of New Brunswickers within their communities.</p> <p>Vision</p>	 <ul style="list-style-type: none">✓ Patient-centred✓ Safety-focused✓ Accountable✓ Accessible✓ Innovative✓ Caring✓ Responsive✓ Community-minded <p>Values</p>
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Strategic Directions

Based on our consultation process, we have identified the following five (5) strategic directions which will guide key EM/ANB initiatives over the next three years:

				
<p>Prioritize and Strengthen Our Core Service Offerings</p> <p>1</p>	<p>Improve Access to Care in the Community</p> <p>2</p>	<p>Increase Our Role as a Strong Health Care Partner</p> <p>3</p>	<p>Enhance the Employee Experience</p> <p>4</p>	<p>Strengthen Our Digital Health Assets and Technology Solutions</p> <p>5</p>

Strategic Plan Update

In the following pages of this report, we outline and define each of our plan's five strategic directions and provide updates on key initiatives in support of each direction.

Strategic Direction #1 Prioritize and Strengthen Our Core Service Offerings

ACCREDITATION CANADA

In November 2022, Accreditation Canada conducted an onsite survey to evaluate our Emergency Medical Services and Interfacility Transport Service Excellence Standards. In total, 25 ANB locations were assessed during the onsite survey, including a variety of our ambulance stations throughout the province as well as our Medical Communications Management Centre. Based on their findings, Accreditation Canada awarded Ambulance New Brunswick with the ranking of "Accredited with Commendation," noting that our organization's ongoing commitment to improving the quality and safety of the services we offer to our patients and our community.



Accreditation Canada is an independent, not-for-profit organization that sets standards for quality and safety in health care and accredits health organizations throughout Canada and around the world.

VULNERABLE PATIENTS WITH COMPLEX NEEDS

The purpose of this project is to demonstrate the impact of implementing a case

management model, as well as having a community paramedic supporting the vulnerable population in collaboration with the Extra-Mural Program. Following staff training and education completed in 2021-22, EM/ANB moved forward with the next phase of the Model of Care for Vulnerable Patients with Complex Needs pilot project, which is based in Northumberland County. In 2022-23, the pilot obtained ethics approval, followed by successful recruitment of its patient participants. A final report providing a full assessment of the pilot project is anticipated in 2023-24.

EVOLVE THE COLLABORATIVE PRACTICE MODEL

EM/ANB completed the implementation of a shared care plan folder for all EMP patients throughout the province. Dubbed the "yellow folder" by staff, this shared care plan folder is placed in every Extra-Mural patient's home. The folder includes the patient's care plan, medication list, and visits of various care providers. The shared care plan folder allows other health care providers to have access to each patient's most up-to-date care information, which in turn helps our teams to better ensure enhanced collaboration and coordination in support of optimal patient care. The folder also helps support the patient with the management of their own care.

PALLIATIVE CARE PROJECT

Following the successful completion of EM/ANB's Palliative Care Project pilot in 2021-22, EM/ANB's focus in 2022-23 was transitioning the project to our regular operations. An operational transition plan was developed, approved and implemented. Key components of this plan included the integration of palliative education as well as cultural competency training related to palliative care into our orientation program for all new employees going forward.

Strategic Direction #2 Improve Access to Care in the Community



RE-INTRODUCTION OF EMERGENCY MEDICAL TECHNICIANS (EMTs)

As part of the Provincial Health Plan that was launched in November 2021, EM/ANB was asked to re-introduce the Emergency Medical Technician (EMT) profession to Ambulance New Brunswick. The purpose of this initiative was to have EMTs work in partnership with their paramedic colleagues on ANB's transfer units, supporting the transfer of lower-acuity patients, and ultimately enabling more primary care paramedics and advanced care paramedics to focus on 911 emergency services.

After extensive collaboration with Department of Health, the Paramedic Association of New Brunswick, the Department of Post-Secondary Education, Training and Labour (PETL), and our partners in the post-secondary community, ANB was pleased to welcome our first group of new EMT graduates in 2022-23. The re-introduction of the EMT profession to ANB has helped us to grow our team and ensure more ambulances are on New Brunswick's roads, and we look forward to welcoming future graduates in the coming fiscal year.



MULTI-PATIENT TRANSFER VEHICLES

During 2022-23, work was well underway on another key initiative of the Provincial Health Plan: the introduction of a multi-patient transfer unit that will see a team of two EMTs transfer multiple, low-acuity patients at a time in an effort to free up more paramedics to work on 911 emergency trucks in their communities.

By the end of March 2023, the ANB project team was working closely with Department of Health to review and revise all necessary policies and procedures linked to this important initiative, as well as finalize the

patient screening questionnaire for our dispatch centre. Vehicle chassis have been procured and we have moved on to finalize the layout of the vehicle interiors and determined which pieces of equipment the EMTs will need for these transfers. Once the first vehicle is completed, training for EMTs on the program will begin and the full program - with three operational vehicles and one mechanical backup - is on track to rollout sometime in the coming fiscal year.



NEW PRIMARY CARE NETWORK

Another key pillar in the Provincial Health Plan was the development of a new Primary Care Network for citizens without a family doctor or nurse practitioner. EM/ANB has worked in collaboration with the Department of Health and other partners to oversee the development, delivery and implementation of a new and innovative provincial Primary Care Network, known as NB Health Link.

This new network helps to connect patients registered with the program to the health care they need, with in-person, telephone or online appointments in the official language of the patient's choice, while they wait for a longer-term placement with a family physician or nurse practitioner.

By the end of the 2022-23 fiscal year, NB Health Link had established five physical clinics in the following locations: Moncton, Dieppe, Fredericton, Woodstock and Dalhousie, and had registered 28,850 patients with the program.



ENHANCED CLINICAL SERVICES IN SPECIAL CARE HOMES

This initiative was introduced as part of New Brunswick's Provincial Health Plan - a key pillar of which is supporting seniors to age in place. The aim of this specific initiative calls for the Extra-Mural Program to provide enhanced clinical services in special care

homes in order to better coordinate residents' care and ensure they are receiving help in the right place, at the right time, by the right provider. Extra-Mural is responsible for providing the care coordination role in close collaboration with other care providers, as required. Goals of the initiative include reducing the length of hospital stays, the frequency of emergency department visits and the number of ambulance calls for residents.

As each special care home is onboarded, each resident is provided with a full clinical assessment and then a care coordination nurse with the Extra-Mural Program develops a care plan that may include other health care professionals from within the Extra-Mural Program (such as physiotherapists, rehab assistants, respiratory therapists, speech pathologists, etc.), as well as other services (for example, from addictions and mental health).

The provincial health plan provided a target of 31 special care homes being onboarded by the end of Q1 2023-24 (April-June), which was met and exceeded. The program will eventually be rolled out to all special care homes throughout the province. Extra-Mural will continue to identify, assess and onboard additional special care homes on an ongoing basis in close collaboration with our partners at the New Brunswick Special Care Home Association, Department of Social Development, Department of Health and the Regional Health Authorities.

INTRODUCTION OF NURSE PRACTITIONER ROLE

In 2022-23, the Extra-Mural Program introduced and implemented the role of nurse practitioner within the program - specifically in Health Zones 4 (Madawaska and North-West Area), 5 (Restigouche Area), and 6 (Bathurst and Acadian Peninsula Area). This addition to Extra-Mural's interdisciplinary team of health care professionals provides the opportunity to ensure a primary care provider with a developed expertise in home care to better support our patients with complex needs.

Strategic Direction #3 Improve Access to Care in the Community

PATIENT AND FAMILY ADVISORY COUNCIL

EM/ANB continues to foster our ongoing commitment to the inclusion of the Patient and Family Advisory Council in the work we do. As part of these ongoing efforts, EM/ANB's Patient & Family Advisory Council met twice as planned during the 2022-23 fiscal year. These meetings were in addition to advisors' ongoing individual involvement in various EM/ANB working groups year-round. EM/ANB also continues with our ongoing efforts to recruit additional advisors throughout the year.

Strategic Direction #4 Enhance the Employee Experience

CONTINUED DIVERSITY, EQUITY AND INCLUSION EFFORTS

EM/ANB continues to support and promote diversity, equity and inclusion (DEI) within our organization and, as part of this commitment, we have been utilizing the Global Diversity and Inclusion Benchmarks (GBID) tool to assess the current state of DEI, measure progress, and determine ongoing strategies.

During the 2022-23 fiscal year, the GBID tool evaluated 15 categories organized into four groups: Foundation (Drive the Strategy), Internal (Attract and Retain People), External (Listen to and Serve Society) and Bridging (Align and Connect). The organization was evaluated on each category, and the results will help to inform our ongoing DEI efforts moving forward.

Monthly meetings are held to share DEI updates and encourage discussion with DEI leads within EM/ANB. It is anticipated that ongoing initiatives will further enable and strengthen DEI communications throughout EM/ANB.

Strategic Direction #5 **Strengthen Our Digital Health Assets and Technology Solutions**

POINT OF CARE TECHNOLOGY FOR HOME CARE

In October 2022, the Extra-Mural Program rolled out the Point-of-Care Technology (POCT) for Home Care pilot project in two of the province's health zones: Health Zone 4 (including the Edmundston/Grand Falls and Kedgwick/St. Quentin areas) and in Health Zone 7 (including the Miramichi, Neguac and Blackville areas). The aim of the pilot project is to determine if the Point-of-Care Technology will offer quicker access to clinical information for our Extra-Mural Program clinicians and the patients we serve. The pilot project is

anticipated to finish in May 2023 and will be followed by a post-project evaluation, which will include surveys to both patients and providers. Report findings will be evaluated in the coming fiscal year.

COMPUTER-AIDED DISPATCH (CAD) SYSTEM UPDATE

In early January 2023, the Ambulance New Brunswick updated the computer-aided dispatch (CAD) platform for its 9-1-1 dispatch system. The new tool known as Logis IDS (Intelligent Decision Support) was previously implemented within ANB's dispatch system to improve non-emergency patient transfer services and provide our health-care partners with a platform to request patient transfer bookings online. With the recent update in early 2023, Logis IDS now supports ANB's non-emergency patient transfers, as well as its 9-1-1 dispatch system, which has enabled ANB to further modernize its system.



Auditor General Recommendations – 2022-23 Update

EM/ANB continues to work in collaboration with the Department of Health in addressing issues identified in the 2020 Auditor General’s Report regarding ambulance services in New Brunswick. The following table provides an overview of specific Auditor General recommendations that were addressed by EM/ANB in consultation with the Department of Health during the 2022-23 fiscal year.

Paragraph Number	Recommendation	2022-23 Update
3.56	We recommend the Board by-laws be amended to change the composition of the Board to include members independent of the Department.	The by-laws currently allow the appointment of members independent of the Department of Health. The board composition has expanded beyond the Department of Health and the Regional Health Authorities to include representation from Social Development.
3.61	We recommend the board enforce its conflict of interest policy and periodically review the effectiveness of the policy in mitigating conflict of interest risk.	The Board and its committees continue to have Declaration of Conflict of Interest as a standing agenda item for all meetings and document same within meeting notes. A schedule for ongoing review of all board policies exists. The conflict of interest policy was reviewed in 2019 and will be reviewed in 2023.
3.94	We recommend the terms of reference of each standing committee require an annual written report to the Board of Directors to demonstrate the sub-committees are operating as intended.	The standing board committees currently meet on a quarterly basis and submit written reports to the Board. Terms of reference for these committees have been revised to reflect submission of annual reports in accordance with the Auditor General’s recommendation and committees have begun submitting annual reports.
3.95	We recommend the Board improve its recording of minutes to increase transparency.	The Board and its committees have undertaken efforts and improved the recording of minutes and will continue to do so.
3.113	We recommend the Board ensure EM/ANB or MHSNB substantiate how savings are achieved to demonstrate the value provided through cost savings claimed under the contract for ambulance services.	The Board continues to receive financial reports denoting variances of expenditure from budget and seek further information as warranted.



EM/ANB Inc.

Financial Statements

March 31, 2023

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Independent auditor's report

**To the Board of Directors of
EM/ANB Inc.**

Opinion

We have audited the financial statements of EM/ANB Inc. ("the Entity"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, change in net debt and cash flow 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 EM/ANB Inc. as at March 31, 2023, and its results of operations, its changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional scepticism 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 Entity'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 Entity'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 Entity 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.

Grant Thornton LLP

Moncton, Canada

July 14, 2023

Chartered Professional Accountants

EM/ANB Inc.
Statement of Operations and Surplus

Year Ended March 31	Budget	2023	2022
Revenue			
Province of New Brunswick Funding Grant	\$ 220,943,877	\$ 287,712,248	\$ 251,523,338
Billing ambulance/EM services (Note 5)	3,300,000	2,989,355	3,462,613
Capital asset funding (Note 2)	831,000	6,295,100	2,604,424
	<u>225,074,877</u>	<u>296,996,703</u>	<u>257,590,375</u>
Expenditures			
Administration and other support services	18,009,211	25,649,104	23,118,675
Fleet	10,026,213	13,360,985	10,861,728
Facilities	9,063,165	9,480,310	12,406,612
Amortization expense	4,500,000	6,608,997	6,333,777
Interest expense	-	196,719	171,912
Communication, Air and Land ambulance	114,568,358	146,875,132	124,602,958
Clinical Care Services	63,376,930	81,994,699	71,070,099
Incentives fees	1,400,000	4,858,951	4,459,903
	<u>220,943,877</u>	<u>289,024,897</u>	<u>253,025,664</u>
Annual operating surplus	<u>4,131,000</u>	<u>7,971,806</u>	<u>4,564,711</u>
Other items:			
NB Health Link funding	-	2,838,114	-
NB Health Link expenses	-	(2,838,114)	-
Sick leave benefits (Note 8)	-	(398,900)	(36,300)
Annual surplus	<u>\$ 4,131,000</u>	<u>\$ 7,572,906</u>	<u>\$ 4,528,411</u>
Deficit, beginning of year			
		\$ (3,537,921)	\$ (3,773,398)
Appropriation of surplus, billing revenue			
		(2,989,355)	(3,462,613)
Appropriation of surplus			
		(1,342,662)	(830,321)
Annual surplus			
		<u>7,572,906</u>	<u>4,528,411</u>
Deficit, end of year			
		<u>\$ (297,032)</u>	<u>\$ (3,537,921)</u>

See accompanying notes to the financial statements.

EM/ANB Inc. Statement of Financial Position

March 31	2023	2022
Assets		
Cash and cash equivalents	\$ 5,908,692	\$ 6,235,408
Accounts receivable	4,112,109	2,963,710
Due from Province of New Brunswick	71,910,184	38,133,074
Receivable from Asset Replacement and System Enhancement Fund (Note 2)	<u>2,571,654</u>	<u>2,376,389</u>
	<u>84,502,639</u>	<u>49,708,581</u>
Liabilities		
Payables and accruals (Note 7)	53,492,114	45,592,198
Sick pay liability (Note 8)	6,881,000	6,482,100
Due to Medavie Health Services NB Inc.	8,559,821	1,847,908
Due to Province of New Brunswick	4,705,384	4,475,006
Unearned revenue (Note 2)	22,276,343	2,635,302
Asset retirement obligation	240,000	-
Capital lease obligation (Note 9)	<u>7,885,221</u>	<u>8,032,486</u>
	<u>104,039,883</u>	<u>69,065,000</u>
Net debt	<u>19,537,244</u>	<u>19,356,419</u>
Non-financial assets		
Tangible capital assets (Note 6)	18,807,547	15,075,021
Prepaid expenses	<u>432,665</u>	<u>743,477</u>
	<u>19,240,212</u>	<u>15,818,498</u>
Accumulated Deficit	\$ <u>(297,032)</u>	\$ <u>(3,537,921)</u>

Commitments (Note 10)

On behalf of the Board

 Director

 Director

See accompanying notes to the financial statements.

EM/ANB Inc.
Statement of Changes in Net Debt

Year Ended March 31	2023	2022
Annual surplus	\$ 7,572,906	\$ 4,528,411
Appropriation of surplus, billing revenue	(2,989,355)	(3,462,613)
Appropriation of surplus	(1,342,661)	(830,321)
Acquisition of tangible capital assets	(10,341,523)	(6,762,625)
Amortization of tangible capital assets	<u>6,608,997</u>	<u>6,333,777</u>
	(491,637)	(193,371)
Decrease in prepaid expense	<u>310,812</u>	<u>79,285</u>
(Increase) in net debt	(180,825)	(114,086)
Net debt at beginning of year	<u>(19,356,419)</u>	<u>(19,242,333)</u>
Net debt at end of year	\$ <u>(19,537,244)</u>	\$ <u>(19,356,419)</u>

See accompanying notes to the financial statements.

EM/ANB Inc.

Statement of Cash Flows

Year Ended March 31

2023

2022

Increase (decrease) in cash and cash equivalents

Operating		
Annual surplus	\$ 7,572,906	\$ 4,528,411
Appropriation of surplus, billing revenue	(2,989,355)	(3,462,613)
Appropriation of surplus	(1,342,661)	(830,321)
Amortization expense net of gain/loss	6,608,997	6,333,777
Change in sick pay liability	<u>398,900</u>	<u>36,300</u>
	10,248,786	6,605,554
Change in non-cash operating working capital		
Accounts receivable	(1,148,399)	(478,244)
Receivable from Asset Replacement and System Enhancement Fund	(195,265)	1,513,238
Due from Province of New Brunswick	(33,777,110)	(26,789,837)
Due to Medavie Health Services NB Inc.	6,711,913	(117,209)
Due to Province of New Brunswick	230,378	1,400,095
Prepaid expenses	310,812	79,285
Payables and accruals	7,899,916	21,827,471
Asset retirement obligation	240,000	-
Unearned revenue	<u>19,641,041</u>	<u>(3,349,121)</u>
	10,162,072	691,232
Capital		
Repayment of capital lease obligations	(3,953,688)	(4,001,129)
Acquisition of capital lease obligations	3,806,423	4,158,201
Purchase of tangible capital assets	<u>(10,341,523)</u>	<u>(6,762,625)</u>
	(10,488,788)	(6,605,553)
Net decrease in cash and cash equivalents	(326,716)	(5,914,321)
Cash and cash equivalents, beginning of year	<u>6,235,408</u>	<u>12,149,729</u>
Cash and cash equivalents, end of year	\$ 5,908,692	\$ 6,235,408

See accompanying notes to the financial statements.

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2023

1. Nature of operations

EM/ANB Inc. ("EM/ANB" or the "Company") is the Company that has been granted the license and authority by the New Brunswick Department of Health to provide ambulance service and the Extra-Mural Program Services in New Brunswick.

EM/ANB is governed by a Board of Directors. The Directors are employees of the Province of New Brunswick.

EM/ANB Inc. has entered into contracts with Medavie Health Services New Brunswick Inc. for the management and delivery of services related to the Ambulance Services and the Extra-mural Program. EM/ANB Inc. have performance measures in the contracts related to the service/performance requirements.

2. Summary of significant accounting policies

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector, as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Professional Accountants (CPA).

These financial statements have been prepared using the following significant accounting policies:

Revenue

Funding grant

Annual funding under the terms of the contract is recognized as revenue as the services are made available, are measurable and includes annual approved contract service and cost adjustments.

User fees

Revenues from the delivery of services are recognized when the price is fixed or determinable; collectability is reasonably assured and acceptance by the customer.

Expenses

The accrual basis of accounting is used. The accrual basis of accounting recognizes expenditures as they are incurred and measurable as a result of legal obligation to pay.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks, and short-term deposits. Bank borrowings are considered to be financing activities.

Asset Replacement and System Enhancement Fund

The Company has established an Asset Replacement and System Enhancement Fund for ambulance operations which is managed by Medavie Health Services New Brunswick Inc. This trust fund is being funded by annual payments from the Company to the trust fund. The unexpended balance in the trust fund is recorded in the accounts of the Company as a receivable from the Asset Replacement and System Enhancement Fund and unearned revenue.

Grants from the Province of New Brunswick with respect to the funding of this trust fund are deferred until the related capital expenditure is incurred by the trust fund at which time the capital expenditure is recorded as a tangible capital asset and the related funding is recorded as revenue. The opening balance in the Asset Replacement and System Enhancement Fund was \$2,376,389 (2022 - \$3,889,627) plus current year contributions of \$1,482,245 (2022 - \$731,000), proceeds on sale of assets \$195,821 (2022 - \$238,748) and interest earned during the year of \$81,501 (2022 - \$21,438), less purchase of assets/new scope items \$1,564,302 (2022 - \$2,504,424) for an ending balance of \$2,571,654 (2022 - \$2,376,389).

During the year, Extra-Mural operations was funded \$100,000 (2022 - \$100,000) to purchase capital equipment.

Unearned Revenue

The Company has unearned revenue of \$22,276,343 which consists of the Asset Replacement Fund balance from the ambulance operations of \$2,571,654, plus advance of \$16,674,261 for ANB and clinical cost reinvestment of \$2,901,752 for the Extra-Mural operations, plus advance of \$128,676 for EMP.

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2023

2. Summary of significant accounting policies (continued)

Prepaid expenses

Prepaid expenses are cash disbursements for goods or services, of which some or all will provide economic benefits in one or more future periods. The prepaid amount is recognized as an expense in the year the goods or services are used or consumed.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

Tangible capital assets

Tangible capital assets having useful lives extending beyond the accounting period are held for use in the operation of the Company and are not intended for sale in the ordinary course of operations. Tangible capital assets are recorded at net historical cost and include all costs directly attributable to the acquisition, construction, development and installation of the capital asset, as well as the related asset retirement obligation. Tangible capital assets include leasehold improvements, vehicles and equipment.

Some of the tangible capital assets have been acquired by a third party management company on behalf of the Company. These assets have been recorded in the accounts of the Company as the Company has funded the acquisitions, the risks and rewards of ownership accrue to the Company, and the Company acquires ownership of the tangible capital assets for \$1 upon termination of the third party contract.

Amortization applied to write-off the cost of capital assets over their estimated useful life is as follows:

Vehicles under capital lease	4 years, straight-line
Leasehold improvements	over the term of the lease
Computer equipment	as per contract
Computer software	as per contract
Furniture and fixtures	as per contract
Equipment	as per contract

Asset retirement obligation

The Company recognizes the Asset Retirement Obligation ("ARO") liability when there is a legal obligation to incur retirement costs in relation to the tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. When management is unable to make a reasonable estimate, a liability is only recognized once a reasonable estimate can be made. Asset retirement obligations are recorded as liabilities with a corresponding increase to the carrying amount of the associated tangible capital asset. The ARO asset is depreciated over the estimated useful life of the related tangible capital asset. Actual costs incurred are charged against the ARO to the extent of the liability recorded in the period they are incurred. Differences between the actual costs incurred and the liability are recognized in the excess of revenues over expenses when remediation is completed. The obligation is adjusted to reflect period-to-period changes in the liability resulting from the passage of time and for revisions to either the timing or the amount of the original estimate of the undiscounted cash flows or the discount rate.

Management has identified various categories of AROs, including disposal of ambulances, signage, oil tanks, computer hardware and generators for which ARO liabilities and assets have been recorded.

Leases

Leases are classified as finance leases when the terms of the lease transfer all or substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases with payments charged to the statement of operations on a straight-line basis over the term of the lease. Assets under finance leases are recognized as assets at their fair value or, if lower, at the present value of the minimum lease payments, each determined at inception of the lease. The corresponding liability is included as a finance lease obligation on the statement of financial position. Lease payments are split between finance cost and reduction of the lease obligation and charged to the statement of operations.

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2023

2. Summary of significant accounting policies (continued)

Financial instruments

All financial instruments are recorded at their cost or amortized cost.

Transaction costs related to financial instruments measured at cost or amortized cost are added to the carrying value of the financial instrument. Transaction costs related to financial instruments recorded at their fair values are expensed as incurred.

Financial liabilities (or part of a financial liability) are removed from the statement of financial position when, and only when, they are discharged or cancelled or expire.

Use of estimates

In preparing the financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from these estimates. Areas of significant estimates include, but are not limited to, the useful lives of tangible capital assets, sick leave obligations, retro wage settlements on union collective agreements, asset retirement obligation and allowance for doubtful accounts related to user fees.

Employee future benefits

Under the contracts with the Province of New Brunswick, unused sick benefits accumulate but are non-vesting. The costs of these benefits are actuarially determined based on service and best estimate of retirement ages and expected future salary increases. The obligation under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

Incentive fees

As per the contracts entered into with Medavie Health Services New Brunswick Inc. (Note 1), there are key performance indicators related to the service performance in the contracts. The key performance indicators including supporting information are provided to the Department of Health of New Brunswick for review and approval. The key performance indicators are recorded as incentive payments in the financial statements. In addition to the incentive payments, there are also expenditures funded to Medavie Health Services New Brunswick Inc. as part of the contract (Note 10).

Appropriation of surplus

The appropriation of surplus are funds returned to the Department of Health of New Brunswick based on the approval of the Board of Directors. As part of the contract with the service provider, the service provider is responsible for billing and collecting users' fees in accordance with the contract and the policies set by the Department of Health of New Brunswick. These funds are recorded in the Statement of Operations and therefore included in the annual surplus. Since these funds are returned to the Department of Health of New Brunswick, there is also a reduction to the accumulated surplus/deficit annually for funds returned to the Department of Health. In addition to the user fees, there could be an annual operating surplus based on the contract which the Board of Directors provides approval to either return to the Department of Health of New Brunswick or reinvestment in the services.

3. Changes in significant accounting policies

The Company has applied the following accounting standards and amendments to accounting standards for the first time. The nature and effect of the changes as a result of the adoption of the accounting standards are described below.

PS 3280 – Asset retirement obligations

The Public Sector Accounting Standards Board issued Section PS 3280 - Asset retirement obligations which is effective for fiscal years beginning on or after April 1, 2022. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets.

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2023

3. Changes in significant accounting policies (continued)

In accordance with the standard, the Company has recorded an asset retirement obligation ("ARO") liability and related asset based on the estimated retirement costs for tangible capital assets.

PS 3450 – Financial instruments

The Public Sector Accounting Board issued section PS 3450 - Financial Instruments which is effective for fiscal years beginning on or after April 1, 2022 with changes applied prospectively. Under this new standard, financial instruments are assigned a measurement category of either fair value, cost or amortized cost. Until a financial instrument is derecognized, any gains or losses that arise due to fair value remeasurement will be reported on the Statement of Remeasurement Gains and Losses. Adoption of this standard requires the adoption of PS 2601 - Foreign Currency Translation, PS 1201 - Financial Statement Presentation and PS 3041 - Portfolio Investments in the same fiscal year. PS 2601 and PS 3041 do not have an impact on the Company's financial statements.

In accordance with PS 3450, the Company has recognized all financial assets and financial liabilities on the statement of financial position at fair value, cost or amortized cost and has presented additional financial statement disclosures on financial instrument classification and risk. The adoption of PS 3450 has resulted in no adjustments to the previously presented balances.

PS 1201 – Financial statement presentation

PS 1201 replaces PS 1200, Financial statement presentation. It is effective for years beginning on or after April 1, 2022. The adoption of PS 1201 has not resulted in any changes or adjustments to the previous presentation of the financial statements, as the Statement of Remeasurement Gains and Losses related to PS 1201 is not applicable to the Company as there are no related balances or transactions to present.

4. General information

In early 2020, the Coronavirus ("COVID-19") was confirmed and the spread caused the World Health Organization to declare a global pandemic on March 11, 2020. The pandemic has severely impacted many local economies around the globe. In many countries, including Canada, businesses were forced to cease or limit operations for long periods of time. As a result of the continued and uncertain economic and business impact of the COVID-19 pandemic, the Company has reviewed estimates, judgements and assumptions used in the preparation of the financial statements.

EM/ANB Inc. is deemed to be an essential service and as a result, the Company monitored public health guidelines and implemented operational protocols in the various provincial jurisdictions that they operate in. EM/ANB Inc. has not experienced any interruption to their services, in fact it has been mandated by Department of Health to increase its scope to help manage the pandemic. The mandate included the PROMT team for responding to and managing outbreaks in vulnerable sectors, performing swab testing in adult residential facilities and various community settings as well as facilitating vaccination clinics in long term care facilities and vulnerable sectors.

The Company has determined that there was no impact requiring additional note disclosures and no changes to the financial statements as a result of COVID-19.

EM/ANB Inc.
Notes to the Financial Statements
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5. Billing for ambulance/extra mural services

The Company has billed residents and non-residents of New Brunswick ambulance user fees in the amount of \$4,391,798 (2022 - \$4,589,410). The Company has increased its allowance for uncollectible user fees in the amount of \$1,273,148 and during the year wrote off as uncollectible \$1,121,1047 for a total allowance of \$3,838,730 (2022 - \$3,686,389) based on management's best estimates of collectability. The Company collected \$3,018,491 (2022 - \$3,460,113) net of transactions cost.

The Company has also billed non-residents of New Brunswick extra mural fees in the amount of \$0 (2022 - \$2,500). The Company has a total allowance of \$13,750 (2022 - \$13,750). The Company collected \$0 (2022 - \$2,500) net of transaction cost.

6. Tangible capital assets

	Ambulances under capital lease	Leasehold improvements	Computer software	Computer equipment	Furniture and Fixtures	Equipment	Vehicles	Total 2023	Total 2022
Cost									
Opening cost	\$ 15,504,692	\$ 819,233	\$ 2,894,725	\$ 6,203,600	\$ 2,123,175	\$ 15,977,576	\$ 59,880	\$ 43,582,881	\$ 40,794,062
Additions	3,981,423	552,486	43,780	367,745	89,966	5,336,861	-	10,372,061	6,762,625
Retirements	(2,798,875)	-	(30,539)	-	-	-	-	(2,829,414)	(3,973,806)
Closing cost	\$ 16,687,240	\$ 1,371,719	\$ 2,907,966	\$ 6,571,345	\$ 2,213,141	\$ 21,314,237	\$ 59,880	\$ 51,125,528	\$ 43,582,881
Accumulated amortization									
Opening accumulated amortization	\$ 7,584,938	\$ 819,233	\$ 2,254,522	\$ 4,730,384	\$ 2,022,164	\$ 11,036,739	\$ 59,880	\$ 28,507,860	\$ 26,147,889
Amortization	3,961,738	4,604	202,678	732,743	101,521	1,605,713	-	6,608,997	6,333,777
Retirements	(2,798,876)	-	-	-	-	-	-	(2,798,875)	(3,973,806)
Closing accumulated amortization	\$ 8,747,800	\$ 823,837	\$ 2,457,200	\$ 5,463,127	\$ 2,123,685	\$ 12,642,452	\$ 59,880	\$ 32,317,981	\$ 28,507,860
Net book value	\$ 7,939,440	\$ 547,882	\$ 450,766	\$ 1,108,218	\$ 89,456	\$ 8,671,785	\$ -	\$ 18,807,547	\$ 15,075,021

7. Payables and accruals

	<u>2023</u>	<u>2022</u>
Accounts payable and other accrued liabilities	\$ 5,843,959	\$ 3,590,481
Salaries and benefits, accrued compensation	37,124,920	31,951,257
Accrued vacation pay	<u>10,523,235</u>	<u>10,050,460</u>
	\$ 53,492,114	\$ 45,592,198

8. Sick pay obligation

EM/ANB provides various groups of employees in accordance with applicable collective agreements the ability to accumulate non vesting sick bank benefits. An actuarial estimate for this future liability has been completed and forms the basis for the estimated liability reported in these financial statements.

The following summarizes the major assumptions in the valuation:

- Annual salary increase of 2.15%;
- Discount rate used to determine the accrued benefit obligation is 4.25%;
- Retirement age of 60 for EMP and 52 for ANB; and
- Estimated net excess utilization of rate of sick leave varies with age

EM/ANB Inc.

Notes to the Financial Statements

March 31, 2023

8. Sick pay obligation (continued)	<u>2023</u>	<u>2022</u>
Accrued sick pay liability, beginning of the year	\$ 6,482,100	\$ 6,445,800
Current Service Cost	1,133,900	1,016,900
Interest on Obligation	344,400	357,800
Amortization of unrecognized balances experience	534,700	412,100
Benefit Payments	<u>(1,614,100)</u>	<u>(1,750,500)</u>
	398,900	36,300
Accrued sick pay liability, end of the year	<u>\$ 6,881,000</u>	<u>\$ 6,482,100</u>

As part of the valuation there are unamortized experience losses of \$6,378,400 (2022 - \$3,709,300) which would amount to an accrued benefit obligation of \$13,259,400 (2022 - \$10,191,400).

Non vested benefits represent the Company's estimated liability of future costs related to benefits that are conditional on his or her future employment.

The actuarial method used was the projected accrued benefit method prorated on service to calculate the accrued benefit obligation. The valuation was based on a number of assumptions about future events, such as interest rates, wage and salary increases, usage of sick time, and employee turnover and retirement. The assumptions used reflect the Company's best estimates.

The sick liability is an unfunded benefit. Benefits are paid out of the annual funding based on usage in accordance with the contracts and funding requirements.

9. Capital lease obligation	<u>2023</u>	<u>2022</u>
Capital leases payable in monthly instalments ranging from \$2,466 to \$3,272 including interest at various rates, amortized to and maturing in various periods ending March 2027. As security, the Company has assigned specific ambulance leases.	<u>\$ 7,885,221</u>	<u>\$ 8,032,486</u>

Future lease payments, net of HST, together with the balance of the obligation under capital lease due are as follows:

2024	\$ 3,653,285
2025	2,537,256
2026	1,550,802
2027	<u>559,106</u>
	8,300,449
Amount representing interest	<u>(415,228)</u>
	<u>\$ 7,885,221</u>

EM/ANB Inc.

Notes to the Financial Statements

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10. Commitments

The Company has entered into a nine and a half year contract with Medavie Health Services New Brunswick Inc. for the management of the Company's ambulance services in New Brunswick commencing on October 1, 2017. This contract terminates on March 31, 2027. The contract commits the Company to payments for the costs incurred by Medavie Health Services New Brunswick Inc. in managing the ambulance service, a remuneration for Key Performance Indicators and an annual payment to the Asset Replacement and System Enhancement Fund. The payments required are subject to adjustment as per the contract. The total amount over the next year is estimated to be \$36,000,000. The total annual payments for the remaining contract term have not yet been finalized.

The Company has entered into a ten year contract with Medavie Health Services New Brunswick Inc. for the management of the Company's Extra-Mural Program in New Brunswick commencing on January 1, 2018. This contract terminates on December 31, 2027. The contract commits the Company to payments for the costs incurred by Medavie Health Services New Brunswick Inc. in managing the Extra-Mural Program with an administration fee and a remuneration for Key Performance Indicators. The payments required are subject to adjustment as per the contract. The total amount over the next year is estimated to be \$3,220,000. The total annual payments for the remaining contract term have not yet been finalized.

11. Pension plan

The Company's staff are members of a pension plan established by the Province of New Brunswick pursuant to the *New Brunswick Pension Benefits Act*. The Province of New Brunswick is responsible for funding this plan and accordingly no provision is included in the Company's financial statements for the related pension amounts.

12. Liability for Injured Workers

The Province provides workers' compensation benefits on a self-insured basis. WorkSafeNB administers the claims on the Province's behalf and charges a fee for this service. The liability for injured workers is determined using a number of methods to estimate future payments including: the annuity method, the loss development method, and the aggregate claims method. Future payments are then discounted to determine the present value. Annual claim payments are expensed by each department and are reported in the functional expense area related to the program in which the employee worked. The net change in the liability, excluding actual claims costs, is reported under central government.

13. Retro wage settlements on union collective agreements

In fiscal 2022, the Province of New Brunswick completed negotiations on various collective agreements which included the following unions: Canadian Union of Public Employees Local 1252 ("CUPE 1252"), Medical Science Professionals ("MSP"), Specialized Health Care Professionals ("SHCP") and New Brunswick Nurses Union ("NBNU"). The Company has employees who are members of these unions. The new collective agreements include new pay rates which are to be applied retrospectively for certain periods, which range from April 1, 2019 – March 31, 2022. In February 2023, there was an additional negotiation completed related to the Medical Science Professionals ("MSP") collective agreement with new pay rates which are to be applied retrospectively for the period of April 1, 2020 – March 31, 2023.

On March 31, 2023, the Company has recorded estimates related to the retro wage settlements as per the new collective agreements, listed in the previous paragraph. Any adjustments to the recorded estimates will be adjusted in the statement of operations and surplus when both parties accept the retro wage settlements and the annual budget adjustment.

EM/ANB Inc.
Notes to the Financial Statements
 March 31, 2023

14. Financial instruments and financial risk management

The following table provides the carrying amount information of the Company's financial instruments by category. The maximum exposure to credit risk for the financial assets would be the carrying values shown below.

Financial instrument	2023		2022	
	Amortized Cost / cost	Fair value	Amortized Cost / cost	Fair value
Cash	\$ 5,908,692	-	\$ 6,235,408	-
Accounts receivable	4,112,109	-	2,963,710	-
Due from Province of New Brunswick	71,910,184	-	38,133,074	-
Receivable from Asset Replacement	2,571,654	-	2,376,389	-
Payables and accruals	(53,492,114)	-	(45,592,198)	-
Due from Medavie Health Services NB In.	(8,559,821)	-	(1,847,908)	-
Due to Province of New Brunswick	(4,705,384)	-	(4,475,006)	-
Capital lease obligation	(7,885,221)	-	(8,032,486)	-

Risk Management

The Company has a risk management framework which consists of monitoring by management, and Board oversight regimented by policies and procedures in place to identify, assess, manage and control significant risks inherent in the business operations that could adversely impact business objectives and strategies resulting in loss of earnings or capital. The Company is exposed to credit risk, liquidity risk and market risk.

Credit risk

Credit risk is the risk of financial loss to the Company if a debtor fails to discharge their obligation. The Company is exposed to this risk arising from its cash, and accounts receivable. The Company also limits its exposure to credit risk by placing its cash and cash equivalents with high credit quality financial institutions.

Accounts receivable is primarily due from government and individuals. The Company measures its exposure to credit risk based on how long the amounts have been outstanding. An impairment allowance is set up based on the Company's historical experience regarding collections, and approved credit policies. In the current and prior years, all of the impairment allowance relates to the user fee receivables. There were no changes in exposures to credit risk during the period. The amounts outstanding at year end were as follows:

EM/ANB Inc.
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14. Financial instruments and financial risk management (continued)

	2023					Total
	Current	31-60 days	61-90 days	91-120 days	Over 120 days	
Accounts receivable	3,492,831	457	560,154	-	58,667	\$ 4,112,109
User fees receivable	533,693	311,027	295,026	325,528	16,110,510	17,575,784
Due from Province of New Brunswick	66,441,103	3,269,289	253,217	788,916	1,157,659	71,910,184
Receivable from Asset Replacement and System Enhancement Fund	2,571,654	-	-	-	-	2,571,654
Total	73,039,281	3,580,773	1,108,397	1,114,444	17,326,836	96,169,731
Less allowance	(533,693)	(311,027)	(295,026)	(325,528)	(16,110,510)	(17,575,784)
Net receivable	72,505,588	3,269,746	813,371	788,916	1,216,326	\$ 78,593,947

	2022					Total
	Current	31-60 days	61-90 days	91-120 days	Over 120 days	
Accounts receivable	2,878,164	3,107	10,990	-	71,449	\$ 2,963,710
User fees receivable	391,199	255,524	175,990	230,240	15,183,351	16,236,034
Due from Province of New Brunswick	36,924,167	42,208	130,655	108,110	927,924	38,133,074
Receivable from Asset Replacement and System Enhancement Fund	2,376,389	-	-	-	-	2,376,389
Total	42,569,919	300,569	317,645	338,350	16,182,724	59,709,207
Less allowance	(391,199)	(255,524)	(175,990)	(230,240)	(15,183,351)	(16,236,034)
Net receivable	42,178,720	45,315	141,655	108,110	999,373	\$ 43,473,173

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet all cash outflow obligations as they come due. The Company mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting. The following table sets out the expected maturities, representing undiscounted cash-flows of its financial liabilities:

	2023				Total
	Within 1 year	1 to 2 years	2 to 5 years	Over 5 years	
Payables and accruals	\$ 53,492,114	\$ -	\$ -	\$ -	\$ 53,492,114
Due to Medavie Health Services NB	8,559,821	-	-	-	8,559,821
Due to Province of New Brunswick	4,705,384	-	-	-	4,705,384
Capital lease obligation	3,439,126	2,407,662	2,038,433	-	7,885,221
Total	\$ 70,196,445	\$ 2,407,662	\$ 2,038,433	\$ -	\$ 74,642,540

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Company is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that fair value or future cash flow of a financial instrument will fluctuate because of changes in market interest rates. Interest rates applicable to capital lease obligations are prescribed under the loan agreements and are not sensitive to interest rate fluctuation in capital markets.

EM/ANB Inc.
Notes to the Financial Statements
March 31, 2023

15. Comparative figures

Certain of the comparative figures have been adjusted to conform to changes in the current year presentation.

EM/ANB Inc.
Ambulance New Brunswick
Statement of Operations and Surplus

Year Ended March 31	Budget	2023	2022
Revenue			
Province of New Brunswick Funding Grant	\$ 138,675,803	\$ 176,940,509	\$ 152,622,823
Billing for ambulance services (Note 5)	3,300,000	2,989,355	3,460,113
Capital asset funding (Note 2)	731,000	5,642,614	2,504,424
	<u>142,706,803</u>	<u>185,572,478</u>	<u>158,587,360</u>
Expenditures			
Administration and other support services	5,547,949	6,472,737	6,456,844
Fleet	6,388,201	8,368,483	7,020,062
Facilities	6,271,295	6,190,040	6,102,734
Amortization expense	4,500,000	6,508,712	6,263,506
Interest expense	-	196,719	171,912
Air medical	7,997,509	8,610,047	7,900,177
Call taking and dispatch	3,456,179	5,616,829	4,426,681
Land ambulance	103,114,670	132,648,255	112,276,100
Incentives fees	1,400,000	3,700,000	3,496,090
	<u>138,675,803</u>	<u>178,311,822</u>	<u>154,114,106</u>
Annual operating surplus	<u>4,031,000</u>	<u>7,260,656</u>	<u>4,473,254</u>
Sick leave benefits (Note 8)	<u>-</u>	<u>(171,600)</u>	<u>(21,000)</u>
Annual surplus	<u>\$ 4,031,000</u>	<u>\$ 7,089,056</u>	<u>\$ 4,452,254</u>
Surplus, beginning of year			
		\$ 5,598,611	\$ 5,377,566
Appropriation of surplus, billing revenue			
		(2,989,355)	(3,460,113)
Appropriation of surplus			
		(1,183,711)	(771,096)
Annual surplus			
		<u>7,089,056</u>	<u>4,452,254</u>
Surplus, end of year			
		<u>\$ 8,514,601</u>	<u>\$ 5,598,611</u>

EM/ANB Inc.
Extra-Mural Program
Statement of Operations and Surplus

Year Ended March 31	Budget	2023	2022
Revenue			
Province of New Brunswick Funding Grant	\$ 82,268,074	\$ 110,771,739	\$ 98,900,515
Billing for extra mural services (Note 5)	-	-	2,500
Capital asset funding (Note 2)	<u>100,000</u>	<u>652,486</u>	<u>100,000</u>
	<u>82,368,074</u>	<u>111,424,225</u>	<u>99,003,015</u>
Expenditures			
Administration and other support services	9,477,048	16,510,055	13,908,082
Fleet	3,638,012	4,992,501	3,841,666
Facilities	2,791,870	3,290,271	6,303,878
Amortization expense	-	100,286	70,271
Admission / Discharge	2,769,246	5,056,633	3,192,272
Rehab Assistant	126,463	1,238,092	1,330,941
Nursing	41,735,995	53,024,993	46,709,062
Respiratory Therapy	4,371,993	4,471,311	4,618,136
Clinical Nutrition	2,240,657	2,712,284	2,323,277
Physiotherapy	3,472,216	4,781,271	3,892,170
Occupational Therapy	4,834,785	6,352,670	5,275,457
Speech Language	1,155,031	1,084,281	929,725
Social Work	1,882,263	2,079,212	1,814,334
Personal Care Services	788,281	1,193,951	984,725
Administrative fees	2,984,214	2,666,313	2,753,749
Incentives fees	-	1,158,951	963,813
	<u>82,268,074</u>	<u>110,713,075</u>	<u>98,911,558</u>
Annual operating surplus	<u>100,000</u>	<u>711,150</u>	<u>91,457</u>
Sick leave benefits (Note 8)	<u>-</u>	<u>(227,300)</u>	<u>(15,300)</u>
Annual surplus (deficit)	<u>\$ 100,000</u>	<u>\$ 483,850</u>	<u>\$ 76,157</u>
<hr/>			
Deficit, beginning of year		\$ (9,136,532)	\$ (9,150,964)
Appropriation of surplus, billing revenue		-	(2,500)
Appropriation of surplus		(158,951)	(59,225)
Annual Surplus		<u>483,850</u>	<u>76,157</u>
Deficit, end of year		<u>\$ (8,811,633)</u>	<u>\$ (9,136,532)</u>

