



COLLEGE OF
LICENSED PRACTICAL NURSES
OF ALBERTA

2025

ANNUAL REPORT

Land Acknowledgement

With gratitude, the CLPNA acknowledges the traditional territories where we work and learn. The CLPNA regulates the practice of practical nursing on Treaty 6, 7, and 8 territories, the unceded territories, and the Metis homelands. We respect the histories, languages, and cultures of First Nations, Metis, Inuit, and all First Peoples of what is now known as Canada, whose presence continues to enrich our community and whose ancestors have taken care of the land for centuries.

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OUR MISSION

The College of Licensed Practical Nurses of Alberta (CLPNA) exists so that the public is protected and served by CLPNA registrants providing safe, competent, and ethical care.

OUR MANDATE

The CLPNA exists to protect Alberta's healthcare users. Our first responsibility is to the public. We regulate the profession by setting and maintaining standards for registration, practice, and conduct for practical nurses. Our focus on and commitment to public protection underpins everything we do.

The CLPNA's role includes:

- setting education, registration, and renewal requirements;
- overseeing compliance with healthcare legislation and regulations;
- approving and reviewing practical nurse diploma, refresher, and advanced practice programs;
- setting practice and professional standards that are enforced through the conduct process;
- establishing and maintaining the Continuing Competence Program; and
- administering a process to address complaints and discipline.

The CLPNA partnered with Primary and Preventative Health Services to lead the continued operations of the Alberta Health Care Aide (HCA) Directory. This is the final year of operations for the Directory. HCAs will be regulated under the *Health Professions Act (HPA)* as of February 2, 2026.

OUR VALUES



**Commitment to Fair
and Responsible
Action**



**Thirst for
Knowledge and
Innovation**



**Connection and
Trust in Each
Other**

Message from the Council President

I am honoured to begin my tenure as Council President at a time of continued growth and focused effort. In 2025, the Government of Alberta announced that the CLPNA would assume regulatory responsibility for HCAs effective February 2, 2026. This marks an important development following years of preparation, and we are committed to approaching this responsibility thoughtfully while recognizing the distinct roles of both professions.

As this work evolves, the Council remains focused on fulfilling its mandate under the Health Professions Act and responding to legislative requirements while providing steady governance and oversight for the organization. Our role is to ensure that the CLPNA continues to regulate in a manner that is consistent, transparent, and in the public interest.

A key part of this work is ensuring that Council membership reflects the competencies and knowledge required to effectively oversee the organization. Over the past year, we recognized the contributions of outgoing members, including former Council President Kurtis Kooiker, public member Lisa Stebbins, and regulated member Jithu James. I would like to thank each of them for their dedicated service. At the same time, we welcomed new members who bring valuable perspectives and expertise, supporting continuity and strong governance. In 2025, we welcomed Candace Frey as a regulated member and Dean Welke as a public member.

The Council remains committed to carrying out its responsibilities with a focus on consistency, accountability, and sound decision-making. This includes ongoing engagement with system partners and attention to the evolving needs of the healthcare environment while maintaining our core responsibility of public protection.

On behalf of the CLPNA Council and staff, I am pleased to present the 2024–2025 CLPNA Annual Report. This document reflects the collective efforts of individuals dedicated to public protection and effective professional regulation.

Ashley Cesar
CLPNA Council President





Message from the Chief Executive Officer/Registrar

As we wrap up 2024–2025 and look to the future of our newly branded organization, I reflect on the significant transitions we have already made to accommodate a second profession. Over this last year, the CLPNA has kept our focus on public safety with the continued regulation of LPNs and the preparation for the regulation of HCAs, working to strengthen our regulatory practices through innovative initiatives to protect public safety.

The inclusion of HCAs into the College of LPNs and HCAs of Alberta (CLHA) will increase our total number of registrants to approximately 64,000 across two professions, making us the largest regulator under the Alberta *Health Professions Act*. The CLPNA has been expanding our operations to maintain our effectiveness and improve our practices as a responsive, risk-based regulator. As we grow, it is paramount that we continue to adhere to our values, bringing innovation, fairness, and connection into everything we do.

In this report, you will see the CLPNA applying our principles through organizational initiatives that employ innovative, evidence-based best practices to protect the public and improve decision making. In August, we launched the Interjurisdictional Nursing Licensure applicant pathway, which enables LPNs to work in Alberta faster while maintaining registration in their home province. The CLPNA also committed to Nursys, an international database that enables mobility, efficiency, and transparency in regulated nurse registration data nationally.

In October, we completed consultation with registrants and other interested parties on a revised draft of the Standards of Practice for LPNs on Restricted Activities, Advanced Practice, and Supervision. This revision was the result of extensive consultation with employers and post-secondary institutions and is intended to optimize the application of LPN education in current practice while protecting the safety of Albertans.

This past year also saw us leveraging technology to support LPNs in meeting regulatory responsibilities. The CLPNA is collaborating with NorQuest College's Olson Centre for Simulation, allowing our Registration and Conduct departments to refer LPNs to a virtual simulation skills lab for remedial education. This new agreement allows LPNs to refine their skills in real-world scenarios.

Continuing to regulate in a nimble and responsive manner will be essential in the coming years as we further embed HCA regulation into our operations and execute our 2026-2030 Strategic Plan. Thanks to the hard work of CLPNA staff, the Council, and our system partners, the CLPNA is well positioned to take on a new regulatory role.

Jeanne Weis

CLPNA Chief Executive Officer and Registrar

Message from the Public Members

As public members of the CLPNA Council, we are honoured to represent the Albertans who benefit from the care that LPNs and, in the future, HCAs provide.

The CLPNA exists first and foremost to protect Albertans. Public representation ensures that regulatory decisions remain grounded in the experiences, expectations, and values of those who rely on the healthcare system. The perspective of public members strengthens decision-making by ensuring that the organization's practices are aligned with the broader public interest.

In an evolving healthcare landscape, the role of public representatives is more important than ever. Our participation supports a regulatory framework that is responsive, patient-centered, and focused on safety and quality of care.

Public membership accounts for 50% of the seats on the CLPNA Council. This past year saw the appointment of Dean Welke as a new public member.

We deeply appreciate the dedication of our fellow Council members and CLPNA staff, who work to uphold the public interest. Together, we strive to create a positive and lasting impact on patient care in Alberta.

William Gaudette, Thomas Kent, Linda Osinchuk, Irene Pfeiffer, Dean Welke
Public Members



COUNCIL MEMBERSHIP

As of November 30, 2025



Ashley Cesar
Regulated Member,
President



Kristan Reynolds
Regulated Member,
Vice President



Candace Frey
Regulated Member



William Gaudette
Public Member



Thomas Kent
Public Member



**Kimberley
Mansbridge**
Regulated Member



Maydie Noel
Regulated Member



Linda Osinchuk
Public Member



Irene Pfeiffer
Public Member



Dean Welke
Public Member



Jeanne Weis
Registrar and Chief Executive
Officer, non-voting

Outgoing Members

Kurtis Kooiker
Regulated Member (2016-
2025), President (2021-2025)

Lisa Stebbins
Public Member (2017-2025)

Jithu James
Regulated Member (2024-2025)

GOVERNANCE UPDATE

The following is a summary of key decisions and initiatives from the CLPNA Council.

END POLICY

The CLPNA Council approved a new End policy in December 2024. The End policy defines the mission and intended long-term outcomes of the CLPNA's work and who benefits from the work. The End policy serves as the strategic direction of the organization.

New End Policy

The CLPNA exists so that the public is protected and served by CLPNA registrants providing safe, competent, and ethical care.

The mission will be achieved with these outcomes:

Registrants understand and uphold professional standards.

- Registrants provide professional care.
- Registrants work within their respective scopes of practice.
- Registrants are held to account for unethical or incompetent conduct.

The public and other interested parties understand and trust that registrants are regulated.

LEADERSHIP CHANGES

The terms for the Council President and Vice President expired on August 31, 2025.

From September 1, Ashley Cesar, formerly the Council's Vice President, served as Council President. Kristan Reynolds will serve a term as Vice President at the same time. The May meeting was the last for outgoing President Kurtis Kooiker.

OWNERSHIP LINKAGE

To inform strategic direction and decision-making, the Council engages in work to support better understanding of the populations that LPNs serve and the role of a regulator in an evolving healthcare system. In 2025, the Council focused on learning more about Alberta's restructured healthcare system, emerging trends in patient safety, and provincial and national policy developments among other topics.

GOVERNANCE COMMITTEE

The Council established a standing Governance Committee in December 2024. The purpose of the Committee is to work in advance on Council policy reviews, lessening time constraints on the Council as a whole.

BYLAWS

In May, the Council approved amendments to the CLPNA Bylaws to come into effect on the date of HCA regulation.

A circular inset image showing a person's hands writing in a notebook. The person is wearing a light-colored, patterned sweater. The background is a soft, out-of-focus indoor setting.

REGULATORY APPROVALS

The Council has an essential role in approving fees, standards, and other documents. In 2024-2025, key approvals included:

- Reducing the fee to review a dismissal of a complaint and for registration on the Courtesy Register.
- Establishing a fee for the Interjurisdictional Nursing Licensure application and permit.
- Approving the revised Code of Ethics for LPNs.

The CLPNA Council is also responsible for approving practical nurse education programs in Alberta. More information about education approvals can be found in the By the Numbers section of this report.

BY THE NUMBERS

The LPN Profession in Alberta

Total Registrations

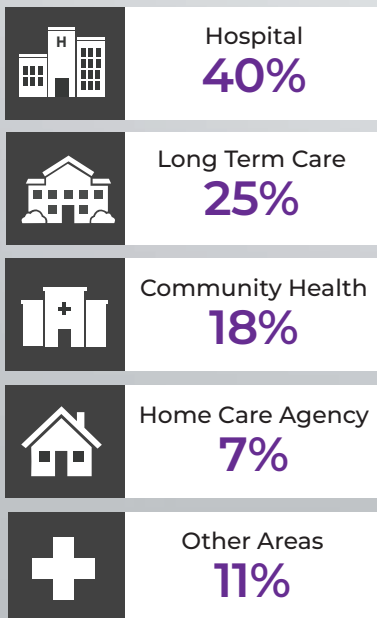
21,270

| Year | Number of LPNs | % Change |
|-------------|----------------|----------|
| 2025 | 21,270 | +3.0% |
| 2024 | 20,653* | -1.5% |
| 2023 | 20,971 | +5.0% |
| 2022 | 19,969 | +6.5% |
| 2021 | 18,750 | +6.2% |
| 2020 | 17,656 | +2.3% |
| 2019 | 17,264 | +3.6% |
| 2018 | 16,657 | +5.0% |
| 2017 | 15,860 | +5.2% |
| 2016 | 15,082 | +8.3% |

*Number corrected from 20,697 in previous year's report.

Employment

Facility Type



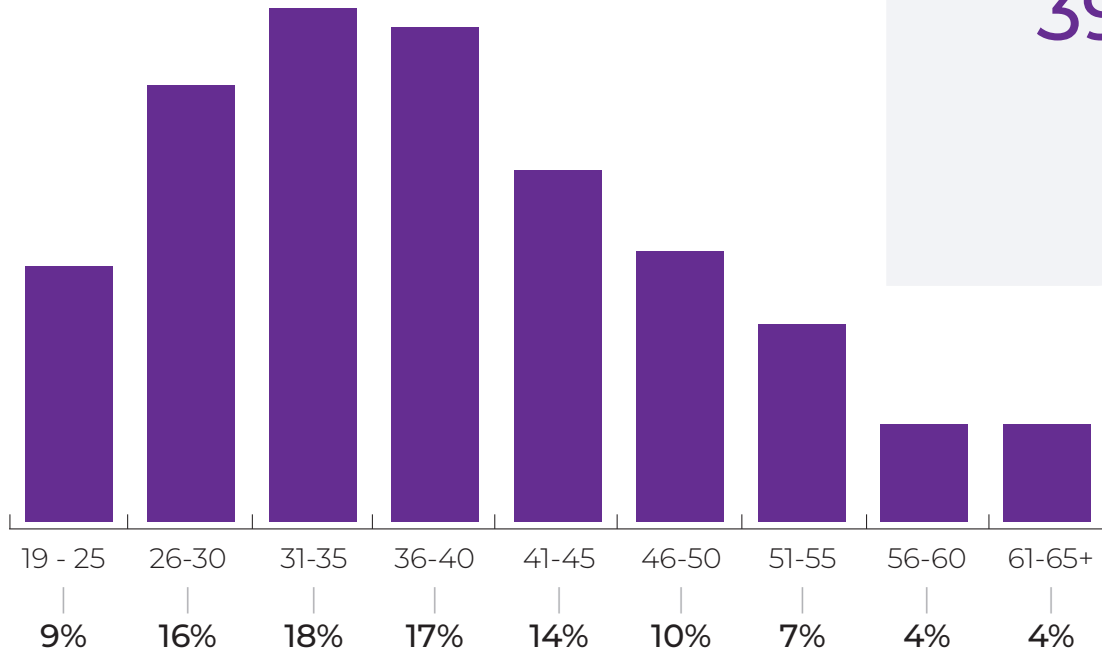
DID YOU KNOW?

For the 2025 renewal, the CLPNA adopted a national data dictionary, leading to a revision of the employment data collected from registrants at the time of renewal.

Status

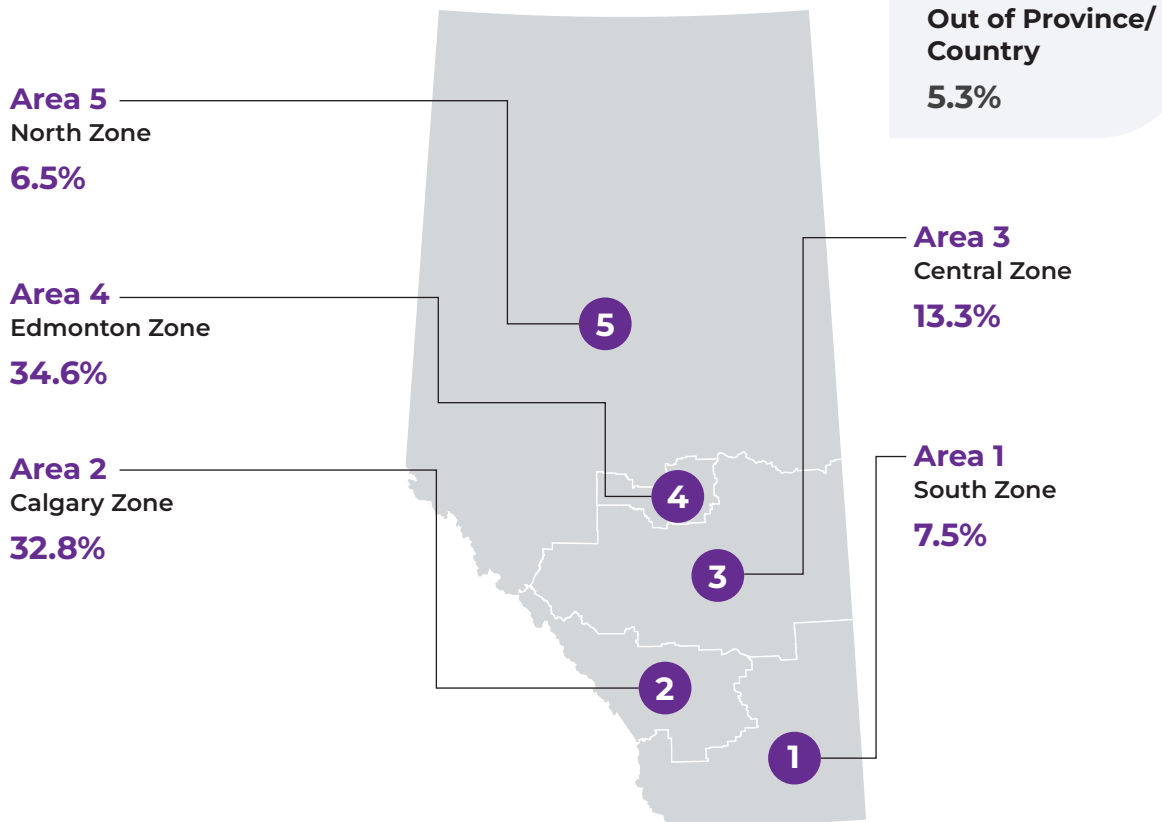


Age of Active LPNs



Average Age
39

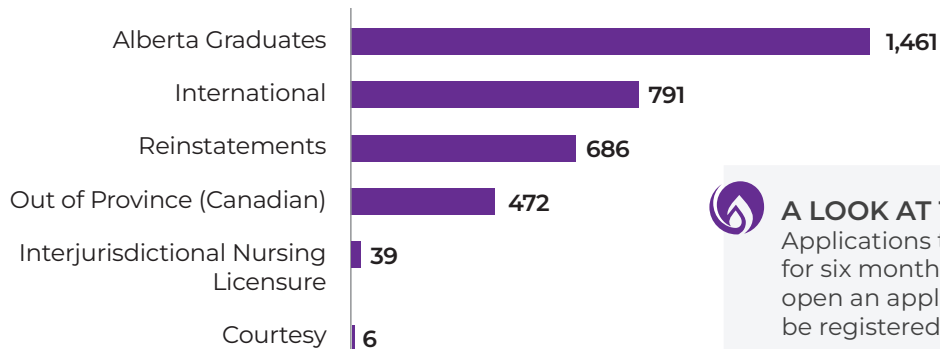
Location of Active LPNs



REGISTRATION

The CLPNA assesses applicants for registration and confirms that they have met requirements prior to issuing a permit. The CLPNA also administrates an annual registration renewal process.

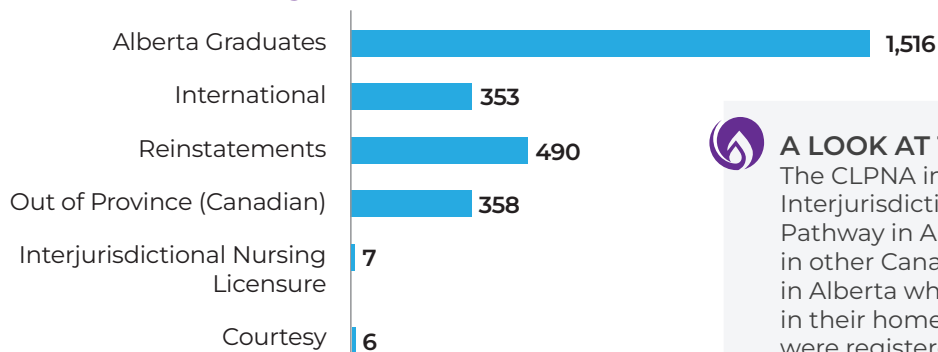
Registration Applications Started



A LOOK AT THE NUMBERS

Applications to the CLPNA remain open for six months. Therefore, individuals who open an application in one year may not be registered until the following year.

New Members Registered



A LOOK AT THE NUMBERS

The CLPNA introduced the Interjurisdictional Nursing Licensure Pathway in August 2025, supporting LPNs in other Canadian jurisdictions to practice in Alberta while maintaining registration in their home province. A total of 318 LPNs were registered under the INL pathway, including 7 new LPNs and 311 who changed their primary jurisdiction.

Renewal

The CLPNA administrates an annual registration renewal process.

18,646

LPNs completed renewal as of December 1, 2024.

1,186

LPNs did not complete renewal by the deadline.

502

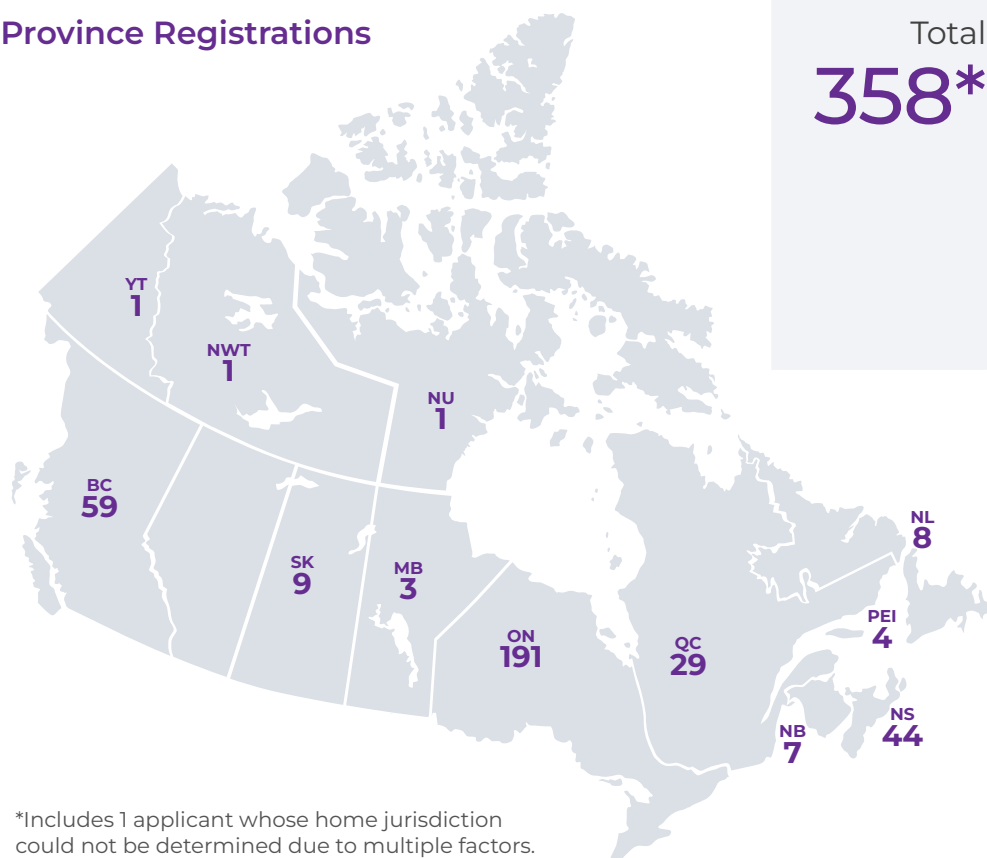
LPNs voluntarily cancelled their registration.

55

denials of a completed renewal application were issued. The primary reason for denials was failure to complete the required module, Protecting Patients from Sexual Abuse and Sexual Misconduct.

Out of Province Registrations

Total
358*



Internationally Educated Nurse Registrations

The CLPNA registered 353 new IENs from December 1, 2024, to November 30, 2025. The three most common countries of origin are below.



A LOOK AT THE NUMBERS

Changes to CLPNA policies continue to impact registration numbers for internationally educated nurses (IENs), with a 120% increase when compared to the 11-month reporting period for 2024. To support the increasing volume of IEN applicants, the CLPNA released a handbook providing details on how to complete the process.

Canadian Practical Nurse Registration Examination: Alberta Candidates

Successfully passing the Canadian Practice Nurse Registration Examination (CPNRE) is the final step required for practical nursing students to obtain Active registration with the CLPNA. The CPNRE is a fully online exam, accessible anywhere, that tests knowledge of practical nursing principles and their application in healthcare scenarios.

CPNRE Results

Between December 1, 2024, and November 30, 2025.

1,508 Alberta students wrote the CPNRE.

96% of these students passed the CPNRE.

Continuing Competence Program

The Continuing Competence Program (CCP) supports LPNs in achieving and demonstrating competence through the completion of continuing competence activities, which includes both learning and practice in the profession.

Every year, the CLPNA conducts a CCP audit. The audit randomly selects approximately 10% of LPNs annually to verify participation in the CCP and evaluate the impact of that learning on nursing practice. 1,900 LPNs were selected for each of the practice hours and learning plan audits. Individuals whose learning plan audits are not approved can complete alternative learning to satisfy the requirement.

100% Participants in the **practice hours audit** were approved

97% Participants in the **learning plan audit** were approved

EDUCATION

Under the HPA, the CLPNA's Council is authorized to approve practical nurse education programs. This includes practical nurse diploma, refresher, and advanced practice programs. Between December 2024 and November 2025, the CLPNA:

Monitored 20 different practical nursing programs.

This includes 13 diploma programs, 1 refresher program, and 6 advanced practice programs.

Conducted 9 program reviews.

All programs undergo a complete review of their compliance with the practical nurse program approval standards and indicators at least every five years.

Received 18 Notices of Change.

All programs are required to submit a Notice of Change to notify the CLPNA of any major program changes being planned.

Reviewed 2 Notices of Intent for new programs.

All Notices of Intent are reviewed for evidence that the applicant has the infrastructure required to support successful program implementation.



Approved Practical Nurse Diploma Programs

ABES College

Calgary

Bow Valley College

Airdrie, Calgary, Okotoks,
Strathmore, Cochrane

Columbia College

Calgary

Keyano College

Fort McMurray

Lethbridge Polytechnic

Lethbridge

Medicine Hat College

Medicine Hat, Brooks

NorQuest College

Edmonton, Wetaskiwin
(practical nurse diploma and
practical nurse diploma for
internationally educated nurses)

Northern Lakes College

Grande Prairie (Year 2), Home-
based (High Prairie), Lloydminster,
Peace River/High Level, Slave
Lake, Wabasca

Northwestern Polytechnic

Grande Prairie

Portage College

Cold Lake, Lac La Biche, St. Paul

Red Deer Polytechnic

Drumheller, Red Deer, Ponoka,
Rocky Mountain House, Stettler,
Three Hills (Prairie College)

Approved Practical Nurse Refresher Program

Lethbridge Polytechnic College

Lethbridge
(distance delivery)

Approved Advanced Practice Education



DID YOU KNOW?

To perform in an area of advanced practice, LPNs are required to complete CLPNA-approved education and receive specific authorization by the registrar.

ADVANCED PRACTICE FOOT CARE

Alberta Foot Care Academy Calgary

Edmonton Foot Care Academy Edmonton

NorQuest College Edmonton

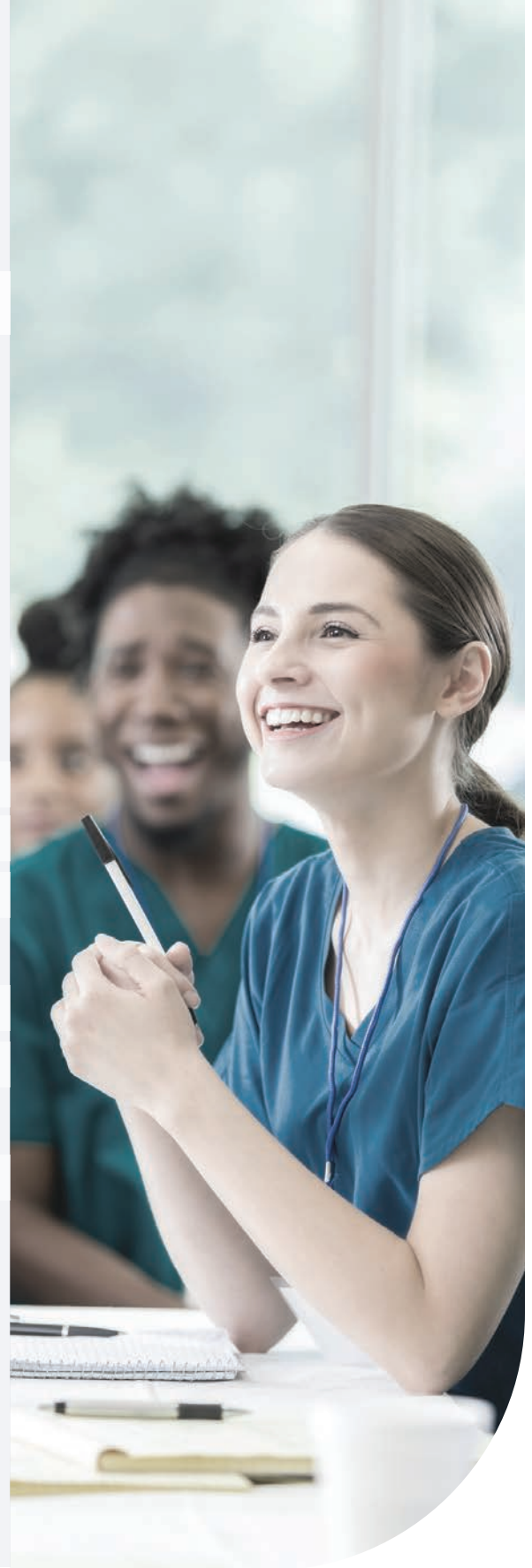
ADVANCED PRACTICE PERIOPERATIVE NURSING

MacEwan University Edmonton

Bow Valley College Calgary

ADVANCED PRACTICE ORTHOPEDIC NURSING

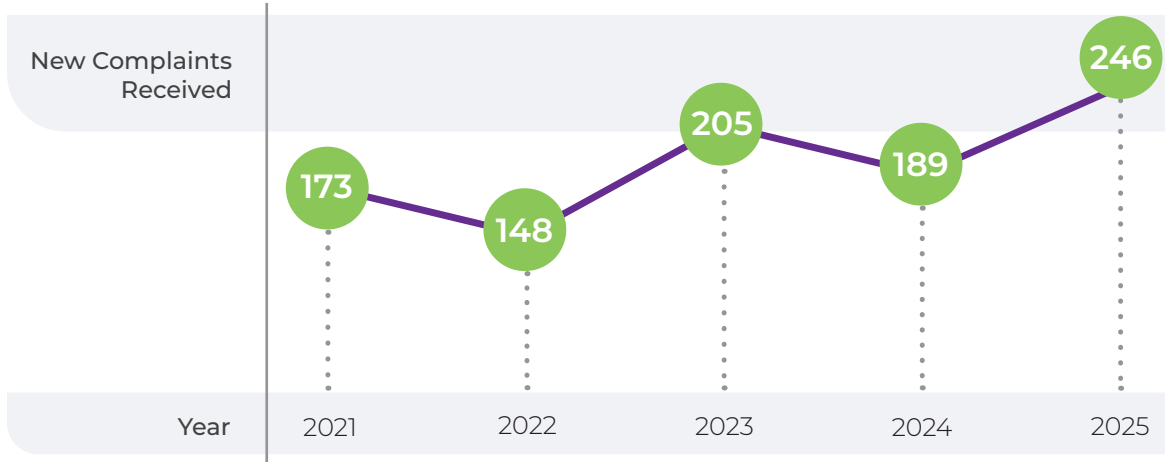
NorQuest College Edmonton



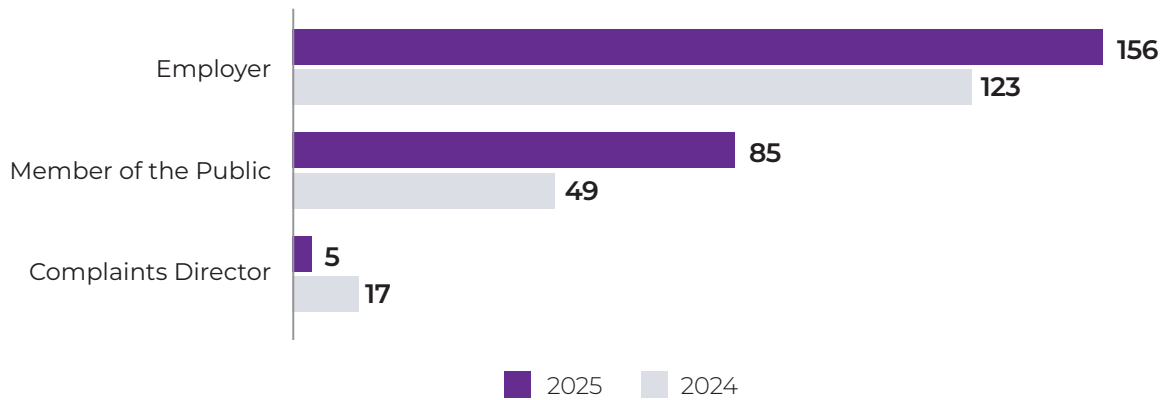
CONDUCT

The CLPNA receives, investigates, manages, and resolves complaints made against regulated members.

Complaints Received in 2025



Source of Complaints



A LOOK AT THE NUMBERS

The number of complaints received increased when compared to the 11-month reporting period in 2024. In 2025, over a third (35%) of complaints made were from a member of the public, which is an increase from the previous year.

Subject of Allegations

Complaints received from Decemeber 1, 2024, to November 30, 2025.

| | |
|--|---|
| <p>Clinical Competencies Relates to the core clinical competencies of the LPN profession such as medication management, documentation, clinical skills, and performance of health assessments.</p> | <p>170</p> |
| <p>Unprofessional Conduct (General) Includes unprofessional communication, employment issues, coworker boundary violations, breach of confidentiality, theft, fraud, and more.</p> | <p>133</p> |
| <p>Client Boundary Violations Includes verbal, financial, and physical boundary violations, with clients, as well as sexual abuse and misconduct.</p> | <p>27 · 4 allegations of sexual abuse · 3 allegations of sexual misconduct</p> |
| <p>Other Allegations Includes practicing without an active permit, working outside of scope of practice, failure to provide supervision, and inappropriate business practices.</p> | <p>11</p> |
| <p>Incapacity Incapacity is defined under section 118 of the <i>Health Professions Act</i>. If there are grounds to believe that an LPN's ability to provide safe, competent care is impacted by a condition, disorder, or addiction, the complaints process may be deferred to instead focus on fitness to practice.</p> | <p>8</p> |



A LOOK AT THE NUMBERS

The CLPNA classifies allegations as more than one type if there were varying conduct allegations.

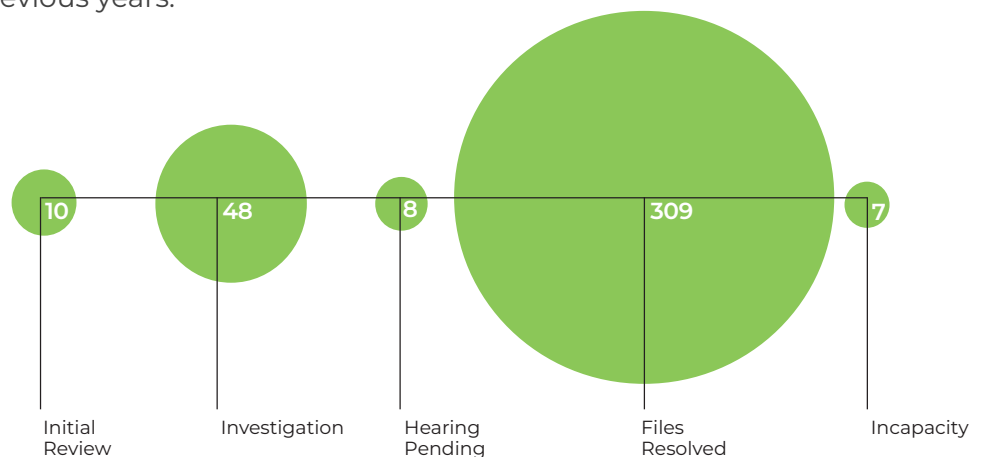
Current Status of Files as of November 30, 2025

Includes files received in previous years.

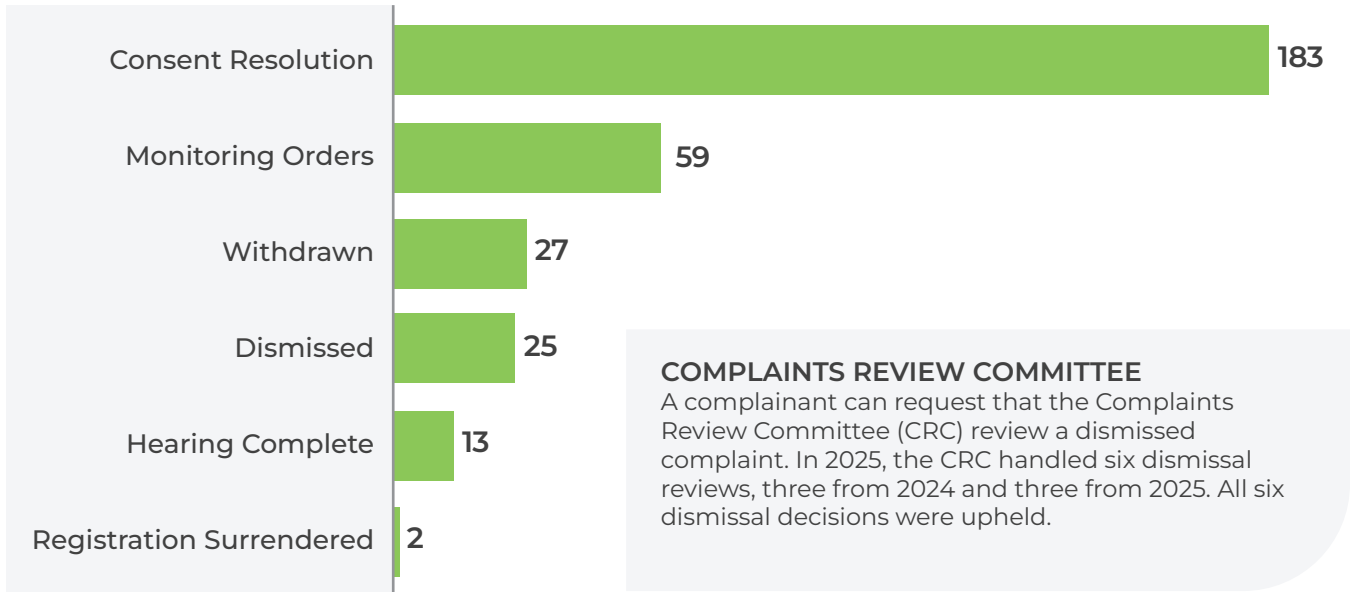


DID YOU KNOW?

A file is considered resolved as soon as the CLPNA achieves an outcome on a matter.



Outcomes of Files Resolved in 2025



10 HEARINGS

Hearings

There were ten hearings held in 2025. All hearings were open to the public. A finding of unprofessional conduct was made in all ten matters. One of these hearings involved three complaints against the same registrant.

Three hearings in 2025 involved allegations of sexual abuse and or sexual misconduct from previous years. The Hearing Tribunal made three findings of sexual misconduct with respect to three registrants, and one finding of sexual abuse against one registrant. The sexual abuse finding is subject to an appeal.

Council Appeal Committee

Either the investigated member or the Complaints Director can appeal a hearing decision to the Council Appeal Committee (CAC). In 2025, one appeal was submitted to the CAC, with the decision pending.

Patient Relations Program

The CLPNA has a patient relations program in place to address sexual abuse and sexual misconduct towards clients. This program makes counselling services available to clients who are named in these complaints. During the year, the CLPNA implemented a self-administration model for the Patient Relations Program and is no longer engaging a third-party provider. The CLPNA will continually evaluate this approach to ensure efficient administration.

In 2025, the CLPNA received seven complaints alleging sexual abuse and sexual misconduct. Four complaints involved the same patient for which the allegations were all dismissed. One matter has been referred to a hearing and two remain under investigation.



STRATEGIC DIRECTION

The CLPNA exists so that the public is protected and served by CLPNA registrants providing safe, competent, and ethical care.

Registrants understand and uphold professional standards.

- Registrants provide professional care.
- Registrants work within their respective scopes of practice.
- Registrants are held to account for unethical or incompetent conduct.

The public and other interested parties understand and trust that registrants are regulated.

Strategic Update

In the following update, you will see how our 2025 activities built on the strength of the strategic pillars identified in the 2022-2025 Strategic Plan.

- Strengthening Service Delivery
- Enhancing Collaboration and Confidence
- Evolving Professional Competence



Strengthening Service Delivery

Improve how our employees and processes provide timely and consistent services to stakeholders looking for specific information and services from a regulator. Cultivate the skills, expertise, and diversity to manage our internal changes to accommodate the upcoming workforce development needs with the shift in incorporating HCA registrants and regulation.

VIDEOS FOR PUBLIC AWARENESS

What We Did: Created short videos explaining health profession regulation to a general audience, including the public.

Why We Did It: Regulation can be difficult for someone outside of the system to understand. These videos support public awareness of the importance of regulation.

What Were the Results: The video series, including “What Is Regulation,” “What Is a Regulatory College,” and “About Health Care Aides,” were released in May 2025. Collectively, this series was viewed approximately 9,600 times as of November 30, 2025.

HANDBOOK FOR INTERNATIONAL APPLICANTS

What We Did: Developed a handbook for the IEN application pathway, including detailed step-by-step instructions to support applicants.

Why We Did It: The CLPNA received 791 IEN applications in the previous year. The handbook supports IENs in meeting all requirements for the application.

What Were the Results: The handbook was downloaded 830 times from August 1 to November 30, 2025, making it the most downloaded registration document during that period.

INTERNATIONAL LICENSURE DATABASE FOR IMPROVED PROCESSING

What We Did: Committed to Nursys, a database of information on registration and discipline for nurses.

Why We Did It: Nursys provides the CLPNA with faster access to registration information for participating nursing regulatory bodies streamlining the registration process for certain applicant groups.

What Were the Results: The CLPNA conducted a privacy impact analysis to ensure alignment with legislation and operational policies and signed the Nursys agreement effective August 29, 2025. Implementation of Nursys continues into 2026.

DATA USE FOR EFFECTIVE REGULATION

The collection and use of data is a key element of the CLPNA's decision making. Throughout 2025, we used data to inform improvements to our processes and to ensure that our partners can access information on the LPN profession.

Understanding the Impact of Our Work

The CLPNA uses surveys to understand the experiences of those most impacted and involved in our regulatory work, including registrants. We collect feedback and perceptions related to:

- The experiences of current LPNs in completing renewal and CLPNA applicants in completing the application process,
- The quality and impact of our learning resources,
- PSIs' experience with program reviews, and
- Practice questions and guidance.

These insights help us to strengthen the delivery of our regulatory work and ensure the effectiveness of our resources in supporting safe, competent, and ethical care.

Evaluating New Initiatives

Data also supports the evaluation of new processes and pilot initiatives. For example, the remedial coaching sessions for LPNs in the conduct process, introduced in the 2024 Annual Report, is evaluated using a post-session survey. Preliminary findings demonstrate high satisfaction, more positive feelings post-session, strong agreement that the remedial activity enhanced their nursing knowledge, and a high likelihood of utilizing knowledge gained in their nursing practice.

Providing Data Transparency

As part of our commitment to share information with the public, registrants, and health system partners, the CLPNA launched an LPN Statistics webpage in spring 2025. This page reports on key demographic and employment details along with monthly updates on registration applications received, permits issued, and complaints managed.

NEW REGISTRANT CATEGORY FOR BETTER MOBILITY

What We Did: Opened the Interjurisdictional Nursing Licensure (INL) pathway for applicants. The INL pathway is for LPNs who are currently registered in another Canadian jurisdiction and wish to remain registered in their home province while practicing as an Alberta LPN.

Why We Did It: The INL pathway is a fast, affordable option for applicants under the *Labour Mobility Act*, allowing them to register and begin working in Alberta quickly and at a reduced cost.

What Were the Results: Since its launch in August 2025, 311 LPNs changed their primary jurisdiction from Alberta to another Canadian jurisdiction, and 7 new INL permits were issued.



Enhancing Collaboration and Confidence

Increase our opportunities to receive input from our stakeholders because we believe sharing our various experiences and perspectives will improve overall healthcare system performance. Encourage these conversations, so together, we make better decisions that support public confidence.

PILOT PROJECT WITH NORQUEST'S OLSON CENTRE FOR HEALTH SIMULATION

In meeting its mandate of public safety, the CLPNA is focused on initiatives that mitigate risks to the public and effectively address practice gaps.

A new pilot project, developed in partnership with NorQuest College, supports two areas of the CLPNA's public protection mandate: remedial education for conduct concerns and alternatives for meeting registration requirements.

This innovative project will see LPNs engaging in realistic scenarios to refine their clinical skills, working with state-of-the-art tools such as virtual reality systems and mannequins.

Remedial Education for Conduct Concerns

The agreement with NorQuest introduces a new remedial education option for LPNs involved in the conduct process. If referred, the LPN can practice skills and address gaps in a safe, simulated environment that allows for reflection and hands-on learning.

Alternatives for Meeting Registration Requirements

In order to register with the CLPNA, many applicant types must meet specific requirements for practice hours and entry level competencies. This partnership will allow the CLPNA to refer certain applicants to the training to address gaps in hours and/or education through virtual simulation.

RESEARCH PARTNERSHIP FOR REGISTRANT SURVEY RESULTS

What We Did: Partnered with the University of Calgary to analyze data from our 2018 and 2023 registrant surveys, which capture LPN perceptions around personal resilience, physical and emotional health, and practice environment.

Why We Did It: Evidence has demonstrated that the quality of care the public receives is influenced by the health and functioning of the professionals providing that care. Analysis of this survey will build a deeper understanding of fitness to practice over time.

What Were the Results: The research agreement was signed in spring 2025, with an ethics review prior to the release of the data. Planning has commenced for the launch of a similar survey in 2026.

EDUCATION FOUNDATION DIVESTMENT

What We Did: Supported the divestment of the Frederickson-McGregor Education Foundation operations after the Board of the Foundation voted to cease operations effective December 31, 2024.

Why We Did It: A review resulting from the implementation of Bill 46: the *Health Statutes Amendment Act* (2020) determined that continuing the educational grant program and providing operational support to the Foundation was inconsistent with the CLPNA's mandate.

What Were the Results: The endowment was returned to the Government of Alberta and redistributed to the Alberta Nurses Educational Trust. The Foundation distributed its charitable assets to endowments at NorQuest College, Bow Valley College, and the Alberta Nurses Educational Trust and is moving to dissolution.

PRESENTATIONS ON INDUSTRY-LEADING PRACTICES

Over the course of our 2024/5 fiscal year, CLPNA staff presented at several national and international conferences on the organization's innovative practices.

- “Making Data Matter: A Regulator’s Journey”: Council on Licensure, Enforcement and Regulation
- “A Regulator’s Approach to Understanding Its Impact”: Canadian Network of Agencies for Regulation
- “Don’t Just Tell—Involve!: A Regulator’s Shift to Insight-Based Remedial Activities”: Professional Standards Authority

PRACTICE SUPPORT

Anyone can contact the CLPNA to receive clarification about LPN practice, legislation, and regulation. Between December 2024 and November 2025, the CLPNA was contacted 1,624 times. The majority (62%) of inquiries came from LPNs, with 20% coming from other healthcare professionals, 12% from employers, 4% from the public, and 2% from HCAs.

Emerging themes in practice inquiries include:

- Aesthetic nursing,
- Infusion therapy,
- Shave biopsies and suturing,
- Phlebotomy,
- Foot care, and
- HCA scope of practice

Most Common Inquiry Topics

1. Clinical practice: 393 inquiries
2. Restricted activities and advanced practice: 262 inquiries
3. Medication management: 159 inquiries



Evolving Professional Competence

Improve how our registrants' education responds to the changes and shifts within the healthcare system. Enhance our continuing competence evaluation for our registrants to keep up with healthcare changes and changes in regulation. Further develop our communications and information sharing for our stakeholders to better understand the regulatory competence requirements.

NEW WEBINAR ADDRESSING COMMON PRACTICE CONCERNS

What We Did: Launched the new webinar, Professional Responsibility and Accountability, covering key patient safety topics such as professional boundaries, abandonment of care, and working within scope.

Why We Did It: This webinar aligns with the Professional Responsibility and Accountability policy and reflects commonly occurring conduct concerns related to the different topics.

What Were the Results: The webinar was launched in March 2025, with 1,673 attendees across 5 offerings through November 2025 and a satisfaction rating of 4.53 out of 5.

MODULES ON THE CARE OF THE OLDER ADULT

What We Did: Launched a series to support LPNs in developing the knowledge needed to care for an ageing population with complex healthcare needs.

Why We Did It: These modules provide an evidence-informed lens to support patient safety, critical thinking, and professional judgement, supporting LPNs in integrating knowledge of trends and issues related to the care of the older adult.

What Were the Results: Eight modules in the Care of the Older Adult series were released throughout 2025.

REVISED STANDARDS OF PRACTICE ON RESTRICTED ACTIVITIES, ADVANCED PRACTICE, AND SUPERVISION

What We Did: Revised the Standards of Practice on Restricted Activities, Advanced Practice, and Supervision to optimize LPN practice in alignment with current education and the Health Professions Restricted Activity Regulation (HPRAR).

Why We Did It: The revision optimizes current LPN education, enhances clarity around supervision, and aligns language more closely with the HPRAR.

What Were the Results: The revised standards were sent to registrants and other interested parties for feedback in October 2025.

NEW WEBINAR EXPLORING BURNOUT AND REGULATORY RESPONSIBILITIES

What We Did: The CLPNA hosted a webinar with Dr. Maria Farrell on the signs, treatment, and prevention of burnout in nursing professions.

Why We Did It: Burnout is a fitness-to-practice issue with significant potential impacts to patient safety. Burnout is shown to impair decision making, diminish focus, and increase exhaustion.

What Were the Results: There were two offerings for this webinar in 2025, with a total of 640 attendees. The webinar achieved a satisfaction score of 4.57/5.

NEW DOCUMENTS TO GUIDE LPN PRACTICE

What We Did: Released new practice guidance for LPNs: the Artificial Intelligence Use in LPN Practice guideline and the Working in Multiple Regulated and Unregulated Healthcare Roles info sheet.

Why We Did It: These documents support LPNs in practicing safely, ethically, and in alignment with their regulatory responsibilities and accountabilities.

What Were the Results: Working in Multiple Regulated and Unregulated Healthcare Roles was launched in April 2025. Artificial Intelligence Use in LPN Practice was launched in October 2025.

HEALTH CARE AIDE UPDATES



HCA Regulation

In 2025, the Government of Alberta announced that HCA regulation would come into force on February 2, 2026. At that time, the CLPNA will become one college regulating two professions and will rebrand to the College of LPNs and HCAs of Alberta (CLHA).

The CLPNA concentrated on preparing for HCA regulation. In 2025, there was a significant focus on communication with HCAs, employers, and other interested parties and preparing processes, documents, and the database for an additional 43,000 registrants.

Developing Documents

The CLPNA developed standards of practice, a code of ethics, and numerous policies and guidance to support safe, ethical, and competent HCA practice.

- *Foundational documents:* Standards of practice and the Code of Ethics went out for consultation with registrants, post-secondary institutions, and other interested parties in August 2025. After feedback was considered, the documents were submitted for ministerial consultation in October 2025. The following documents were approved by the CLPNA Council effective February 2, 2026.
 - Code of Ethics for HCAs in Alberta
 - Standards of Practice for HCAs in Alberta
 - Standards of Practice for HCAs on Restricted Activities and Supervision Requirements
 - Standards of Practice for HCAs on Sexual Abuse, Sexual Misconduct, and Female Genital Mutilation
 - Standards of Practice for HCAs on Professional Boundaries
 - Standards of Practice for HCAs on Continuing Competence
 - Entry-Level Competencies for HCAs
- *Policies and guidance:* Draft versions of registrant policies, practice guidelines, info sheets, and interpretive documents were developed throughout the year, which were available for viewing on the CLPNA website in advance of regulation coming into effect.

Preparing for Transition

The CLPNA prepared to transition 43,000 HCAs to the CLHA regulated registers. Central to this process was developing and embedding processes for the transition from Directory Core Competency Statuses to the CLHA registers as well as processes for renewal, applications, and the Continuing Competence Program. This work continued beyond year end.

Communicating Changes

The CLPNA worked with the Government of Alberta to execute a communications plan to keep HCAs, employers, LPNs, and other interested parties updated about the transition to regulation and requirements for HCA practice and registration.

- *Newsletters for HCAs and employers:* emails were sent regularly to explain key regulatory concepts such as registration, conduct, and professional responsibilities.
- *Live Q&As with HCAs and employers:* the CLPNA hosted four live sessions explaining the role of the regulatory college and addressing questions on costs, process, and more.
- *Website revision:* the CLPNA website was revised to accommodate information for HCAs, including draft policies and guidance.
- *Engagement with system partners:* the CLPNA met regularly with representatives of the Government of Alberta and large employers. In addition, CLPNA representatives attended industry conferences, including the Health Care Aide Conference, the Alberta Continuing Care Association Conference, and the Christian Health Association of Alberta Conference.

As with the other HCA preparatory regulation work, communications continued beyond year end.

HCA Directory

Established in 2020, the Alberta HCA Directory has been a database for information on HCAs, the largest occupational group of continuing care providers in Alberta. The Directory provides a central location for information about HCAs and allowed employers to make sure HCAs working in Alberta have the competencies necessary to provide safe, proficient care for patients and clients.

The HCA Directory conducted an annual renewal from September 1 to November 30, where HCAs were asked to review and update their profile on the Directory. The Directory also managed applications, ensuring individuals receive support in navigating through the application process, providing information to employers, and working with educators to ensure transcripts are received and processed in a timely manner.

This marks the final full year of the operations of the HCA Directory. It will cease operations upon the regulation of HCAs.

Alberta HCAs: By the Numbers

Total HCAs
As of December 31, 2025

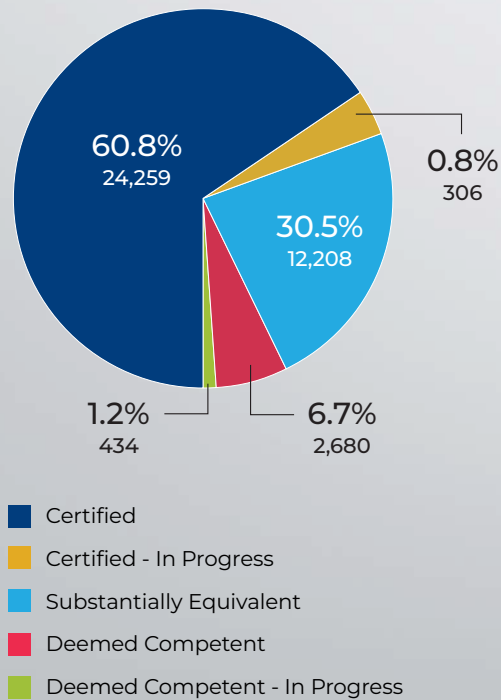
39,887

| Year | Number | % Change |
|-------------|---------------|----------|
| 2025 | 39,887 | +8.8% |
| 2024 | 36,655 | +6.2% |
| 2023 | 34,523 | +4.9% |
| 2022 | 32,921 | +6.6% |
| 2021 | 30,873* | -1.4% |
| 2020 | 31,306 | |

*Note: the renewal period for HCAs changed between 2020 and 2021.

HCAs by Competency Status

As of December 31, 2025



DID YOU KNOW?

The HCA Directory has three main competency statuses.

Certified denotes HCAs who have successfully received an HCA certificate in Alberta.

Deemed Competent indicates HCAs who have no formal healthcare education but instead have been assessed using a competency assessment tool by a regulated nurse employed by an operator.

Substantially Equivalent includes graduates of HCA programs outside of Alberta; internationally educated nurses; and individuals with education as personal support workers, continuing care assistants, nurses, or other professions considered to provide direct client care.

Substantial Equivalence Assessments

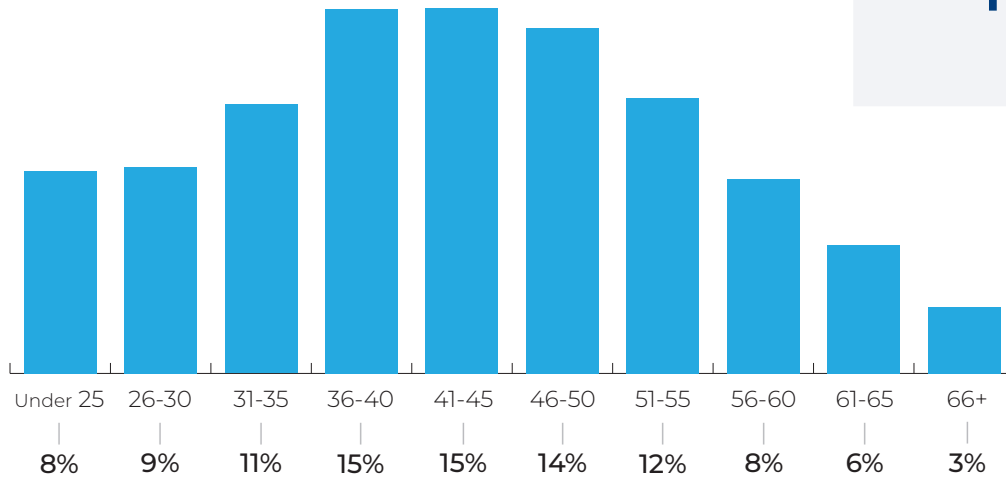
In 2025, the CLPNA approved over 2,000 substantial equivalence assessments. Over a third of these assessments are from Canada, with nearly a quarter from India and approximately 18% from the Philippines.

Age of HCAs

As of December 31, 2025

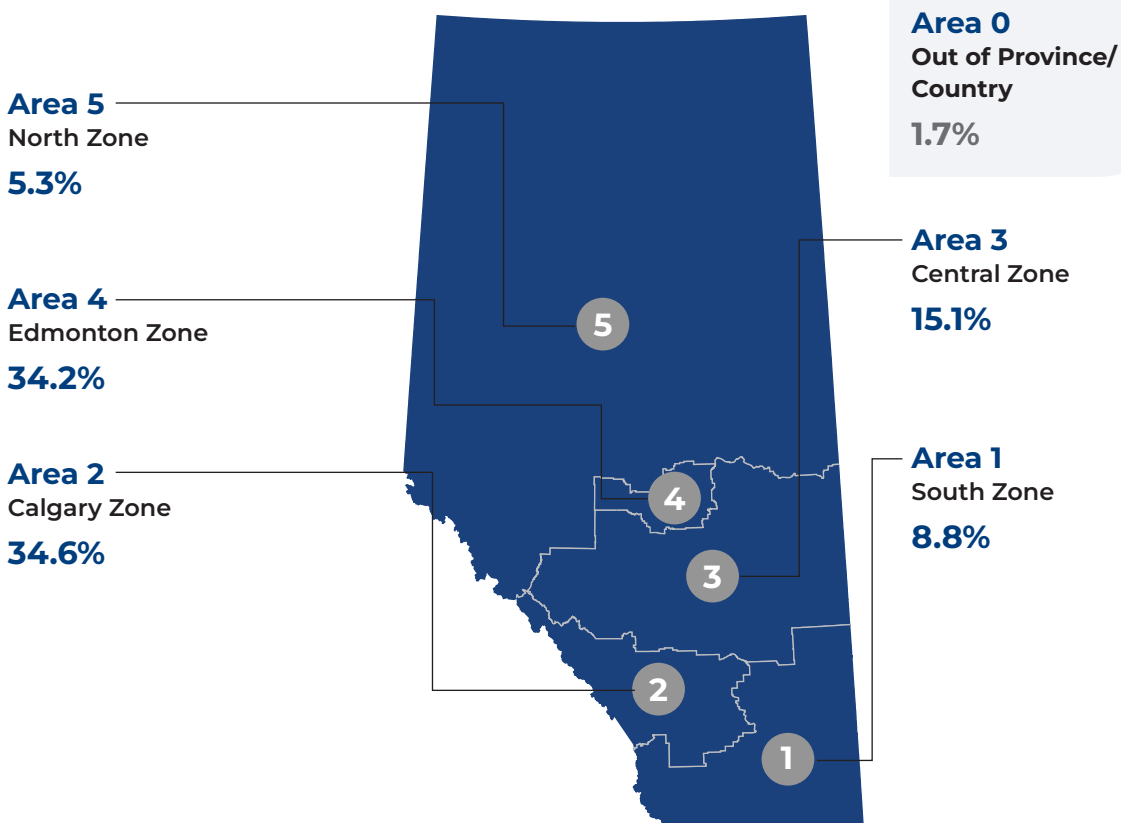
AVERAGE AGE

43.3

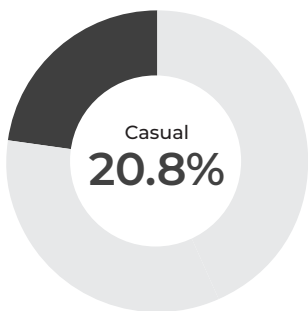
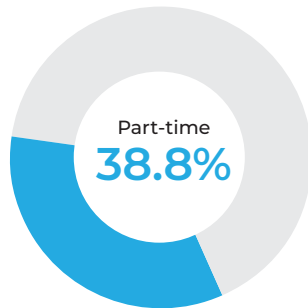
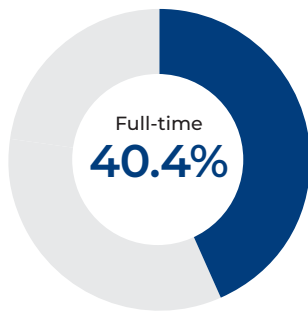


Location of HCAs

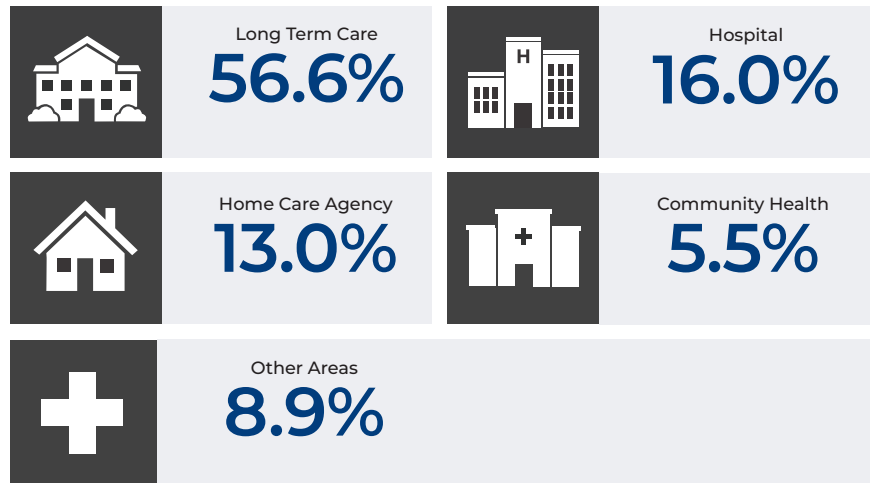
As of December 31, 2025







Employment

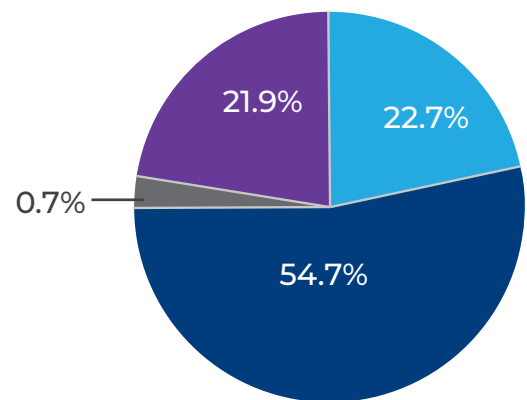


Facility Type



Employers

-  Alberta Health Services
-  Contracted Operators
-  Covenant Health
-  Other (including private operators)

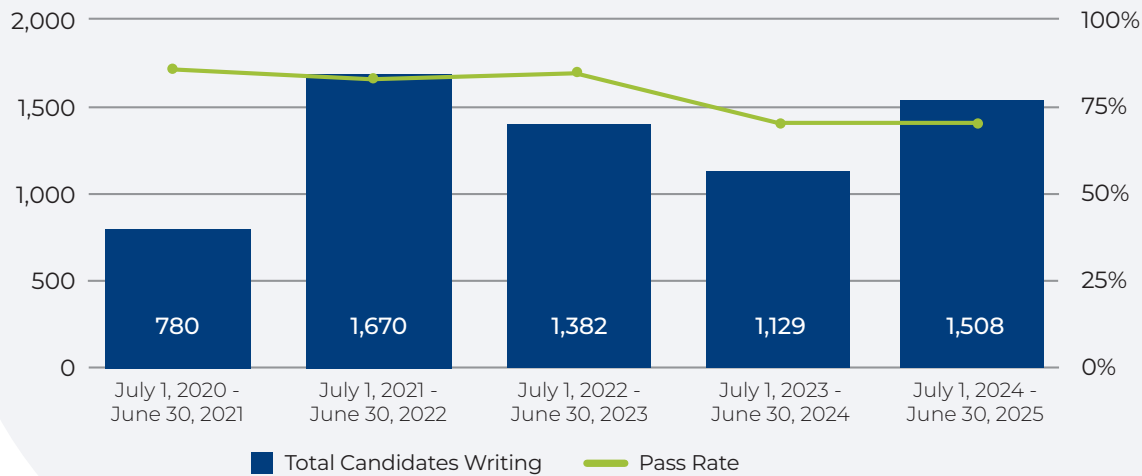


Provincial HCA Examination

The HCA Directory administered the Government of Alberta Provincial HCA Examination, which assessed HCA students' success in meeting entry-to-practice requirements. In 2025, preparations began to create a registration exam for initial CLHA applicants going forward, with question writing that incorporated professional and regulatory standards.

In addition, the Candidate Handbook was revised to address common questions and issues with the exam process and technology. The Exam Quick Guide was developed to support candidates in paying for, booking, and accessing the Exam.

Test Writers



Alberta HCA Provincial Curriculum Revision

In 2024, on behalf of the Government of Alberta, the CLPNA undertook the Alberta HCA Provincial Curriculum revision project to align the Alberta HCA Provincial Curriculum (2019) with contemporary healthcare trends, recent legislative changes, and best practices. The project has continued into 2025.

In response to the announcement of HCA regulation, the curriculum revision project pivoted to incorporate professional and regulatory standards. This approach aims to strengthen the alignment between educational programming and the evolving expectations of the HCA profession.

In 2024–2025, the project maintained active engagement with interested parties, working regularly with the Curriculum Advisory Committee and involving HCAs in content validation to capture frontline perspectives. Industry experts were also consulted to inform understanding of HCA roles and responsibilities.

During this period, the provincial curriculum was further revised to embed regulatory content and ensure alignment with best practices. A pilot of the curriculum was prepared to gather post-secondary institutes' feedback. The rollout of the revised curriculum and orientation is planned for 2026.

Focus on Data

HCA Directory representatives sat on a working group for Health Workforce Canada's Personal Support Worker micro simulation model, which in 2025 launched an open-source tool to enable users to explore how different scenarios may impact the anticipated number of HCAs needed in the future. The Directory leveraged its experience with HCA data to help inform the development of this important tool.



New Name. New Direction.

On February 2, 2026, the CLPNA became the CLHA, marking the beginning of a new era for the organization.

Alongside this change, our 2026-2030 Strategic Plan was launched. This plan sets a strong direction for the organization as we moved into regulating two distinct professions.

Risk-Informed, Responsive Regulation

The organization has a principle-based regulatory philosophy to serve as the guiding philosophy for our work. We engage in regulation that is:

Risk-Informed, employing evidence-based strategies to mitigate risk and deliver fair outcomes.

Responsive, fostering trust through clear communication and consistent, proportionate decision making.

Core Focus Areas

The four core focus areas of Strategic Plan define our priorities, shape our decision making, and ensure every initiative aligns with our mission.

Culture: building capacity and empowering staff to make informed decisions aligned with our philosophy, values, and mandate.

Impact: promoting transparency, and communication to support improved understanding of the value of regulation.

Processes: implementing data-driven approaches to create regulatory clarity and decision-making that advances accountability.

Structure: fostering innovation while maintaining a consistent approach to regulation that promotes safe, ethical practice.

**COLLEGE OF LICENSED PRACTICAL NURSES
OF ALBERTA**

Financial Statements

Year Ended November 30, 2025



INDEPENDENT AUDITOR'S REPORT

To the Members of College of Licensed Practical Nurses of Alberta

Opinion

We have audited the financial statements of College of Licensed Practical Nurses of Alberta (the College), which comprise the statement of financial position as at November 30, 2025, 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 College as at November 30, 2025, 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.

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 College 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.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the Annual Report. The Annual Report is expected to be made available to us after the date of this auditors report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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 Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

(continues)

Independent Auditor's Report to the Members of College of Licensed Practical Nurses of Alberta *(continued)*

In preparing the financial statements, management is responsible for assessing the College'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 College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College'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 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 College'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 College'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 College 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.

Edmonton, Alberta
February 26, 2026


Chartered Professional Accountants

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Statement of Operations

Year Ended November 30, 2025

| | 2025 <i>(12 months)</i> | 2024 <i>(11 months)</i> |
|---|-----------------------------------|-----------------------------------|
| REVENUES | | |
| Registration fees | | |
| Active | \$ 7,333,590 | \$ 6,514,888 |
| Out of province/IEN assessments | 513,618 | 381,110 |
| Late fees and fines | 225,099 | 251,781 |
| License verification | 73,153 | 67,897 |
| Consulting | | |
| Health Care Aide special projects | 1,377,376 | 1,143,139 |
| National examinations | 1,280,498 | 1,065,226 |
| Jurisprudence examination | - | 1,656 |
| Conduct fines | 19,852 | 46,285 |
| Program fees | 50,900 | 13,500 |
| Investment income | 607,382 | 718,003 |
| Directory Enhancement grant <i>(Note 11)</i> | 542,005 | 488,953 |
| HCA Regulation grant <i>(Note 11)</i> | 1,344,849 | 1,036,364 |
| HCA Curriculum grant <i>(Note 11)</i> | 547,561 | 178,437 |
| | <u>13,915,883</u> | <u>11,907,239</u> |
| EXPENSES | | |
| Administration | | |
| Public information | 23,600 | 10,580 |
| Rent and occupancy costs | 211,431 | 172,515 |
| Office and computer | 797,768 | 679,720 |
| Amortization of capital assets | 252,199 | 251,851 |
| Bank charges and interest | 171,136 | 165,683 |
| Professional fees | 89,737 | 96,362 |
| Consulting fees | 149,021 | 235,893 |
| Travel | 117,851 | 97,790 |
| Health Care Aide special projects | 284,024 | 228,144 |
| Directory Enhancement grant <i>(Note 11)</i> | 542,005 | 488,953 |
| HCA Regulation grant <i>(Note 11)</i> | 1,344,849 | 1,036,364 |
| HCA Curriculum grant <i>(Note 11)</i> | 547,561 | 178,437 |
| Schedule of Personnel Costs <i>(Schedule 1)</i> | 5,709,334 | 4,818,225 |
| Schedule of Cost of Services <i>(Schedule 2)</i> | 2,002,076 | 1,762,333 |
| | <u>12,242,592</u> | <u>10,222,850</u> |
| INCOME FROM OPERATIONS | <u>1,673,291</u> | <u>1,684,389</u> |
| OTHER INCOME (LOSS) | | |
| Unrealized gain on investments | 138,960 | 373,787 |
| Loss on disposal of investments | - | (153,188) |
| Loss on disposal of capital and intangible assets | (152,667) | (25,627) |
| | <u>(13,707)</u> | <u>194,972</u> |
| EXCESS OF REVENUES OVER EXPENSES | <u>\$ 1,659,584</u> | <u>\$ 1,879,361</u> |

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Endowment Fund

Statement of Operations

Year Ended November 30, 2025

| | 2025 <i>(12 months)</i> | 2024 <i>(11 months)</i> |
|--|----------------------------|----------------------------|
| REVENUE | | |
| Investment income | \$ 16,423 | \$ 70,000 |
| Unrealized gain on portfolio investments | - | 472,904 |
| Loss on disposal of long-term portfolio investments | <u>(6,085)</u> | <u>(783)</u> |
| | <u>10,338</u> | <u>542,121</u> |
| EXPENSES | | |
| Brokerage fee | 5,091 | 30,188 |
| Donation to Fredrickson McGregor Education Foundation <i>(Note 14)</i> | <u>-</u> | <u>170,000</u> |
| | <u>5,091</u> | <u>200,188</u> |
| EXCESS OF REVENUE OVER EXPENSES | <u>\$ 5,247</u> | <u>\$ 341,933</u> |

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Statement of Changes in Net Assets

Year Ended November 30, 2025

| | 2024 Balance | Excess of revenues over (under) expenses | Invested in capital and intangible assets | Transfers | Repayment of Endowment Fund | 2025 Balance |
|--|----------------------|---|--|--------------|-----------------------------------|----------------------|
| Unrestricted | \$ 8,214,827 | \$ 2,064,450 | \$ (161,278) | \$ (500,000) | | \$ 9,617,999 |
| Contingency Fund | \$ 5,000,000 | | | | | 5,000,000 |
| Future Capital Asset Replacement Fund | 500,000 | - | - | 500,000 | - | 1,000,000 |
| Capital Fund | 902,106 | (404,866) | 161,278 | - | - | 658,518 |
| Endowment Fund | 3,383,806 | 5,247 | - | - | (3,389,053) | - |
| | \$ 18,000,739 | \$ 1,664,831 | \$ - | \$ - | \$ (3,389,053) | \$ 16,276,517 |

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Statement of Cash Flows

Year Ended November 30, 2025

| | 2025 <i>(12 months)</i> | 2024 <i>(11 months)</i> |
|---|-----------------------------------|-----------------------------------|
| OPERATING ACTIVITIES | | |
| Cash receipts from members | \$ 9,766,460 | \$ 9,068,926 |
| Cash receipts from government grants | 1,039,012 | 3,244,746 |
| Cash receipts from Health Care Aide programs | 1,250,444 | 1,196,093 |
| Cash paid for services | (3,441,640) | (3,697,882) |
| Cash paid to employees | (5,645,859) | (4,779,166) |
| Cash paid for grant expenditures | (2,434,415) | (1,703,754) |
| Cash paid to Fredrickson McGregor Education Foundation | (12,046) | (175,310) |
| Cash paid for brokerage fees - Endowment fund | (5,091) | (30,188) |
| Interest received - other | 203,026 | 346,124 |
| Interest received - Endowment fund | 16,423 | 70,000 |
| Cash flow from operating activities | <u>736,314</u> | <u>3,539,589</u> |
| INVESTING ACTIVITIES | | |
| Purchase of capital assets | (161,278) | (193,653) |
| Purchase of investments | (18,385,293) | (10,250,053) |
| Redemption of investments | 22,586,350 | 5,312,000 |
| Purchase of investments restricted for the Endowment Fund | - | (1,341,653) |
| Redemption of investments restricted for the Endowment Fund | 3,377,725 | 1,471,841 |
| Repayment of the Endowment Fund | (3,389,053) | - |
| Cash flow from (used by) investing activities | <u>4,028,451</u> | <u>(5,001,518)</u> |
| INCREASE (DECREASE) IN CASH FLOW | 4,764,765 | (1,461,929) |
| Cash - beginning of year | <u>8,438,093</u> | <u>9,900,022</u> |
| CASH - END OF YEAR | \$ 13,202,858 | \$ 8,438,093 |
| CASH CONSISTS OF: | | |
| Cash | \$ 11,379,786 | \$ 5,747,875 |
| Cash held for restricted funds <i>(Note 4)</i> | <u>1,823,072</u> | <u>2,690,218</u> |
| | \$ 13,202,858 | \$ 8,438,093 |

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Notes to Financial Statements Year Ended November 30, 2025

1. PURPOSE OF COLLEGE

The College of Licensed Practical Nurses of Alberta (“the College”) regulates the Licensed Practical Nurse profession in Alberta under the Health Professions Act. The College is a non-for-profit organization and is exempt from income taxes under the Canadian Income Tax Act.

Restricted Fund

Endowment Fund

The Endowment Fund consists of funds received from Alberta Health, the earnings from which are restricted for use solely for the purpose of supporting educational programs for Licensed Practical Nurses in the province of Alberta.

Internally Restricted Funds

Capital Fund

The Capital Fund includes all accumulated funds invested in capital assets, software development, and intangible assets.

Contingency Fund

The contingency fund consists of funds for unforeseen situations including but not limited to disciplinary actions, legal requirements, and unforeseen regulatory activities.

Future Capital Asset Replacement Fund

The future capital replacement fund consists of funds for unbudgeted capital asset purchases to be used over the next four years.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

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

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Estimates made by management include:

- The assessment of the useful lives of capital assets and intangible assets. This assessment has an impact on the amortization and net book value of the assets recorded in the financial statements.
- The recognition and measurement of provisions and contingencies along with the key assumptions pertaining to the likelihood and magnitude of an outflow of resources.

(continues)

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Notes to Financial Statements Year Ended November 30, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial instruments

Initial measurement

The College initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involved parties whose sole relationship with the College is in the capacity of management, are initially measured at cost.

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. If it does, the cost is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. Otherwise, the cost is determined using the consideration transferred or received by the College in the transaction.

Subsequent measurement

The College subsequently measures all its financial assets and liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in income in the period incurred.

Financial assets measured at amortized cost include cash, cash held for restricted funds and accounts receivable. The College's financial assets measured at fair value are investments with the exception of guaranteed investment certificates which are measured at amortized cost. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Impairment

For financial assets measured at cost or amortized cost, the College determines whether there are indications of possible impairment. When there are, and the College determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may be no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

Transaction costs

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at cost or amortized cost are recognized in the original cost of the instrument. When the instrument is measured at amortized cost, transaction costs are recognized in income over the life of the instrument using the straight-line method.

Cash and cash equivalents

Cash consists of balances held with banks. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

(continues)

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Notes to Financial Statements

Year Ended November 30, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Capital assets

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

| | | |
|------------------------|----------|---|
| Equipment | 20% | declining balance method |
| Computer equipment | 30% | declining balance method |
| Furniture and fixtures | 10% | declining balance method |
| Leasehold improvements | 10 years | straight-line method (over the life of the lease) |

In the year of acquisition, amortization is taken at one half of the rates shown above.

Software development

At the inception of a cloud computing arrangement with a supplier, the consideration is allocated by the College to all significant separable elements. It determines whether the software element in the arrangement meets the definition of a software intangible asset or a software service.

When the elements are determined to be a software intangible asset, related costs are capitalized and amortized on a straight-line basis over their estimated useful lives. When the elements are considered to be a software service, related costs are expensed as incurred.

The College has chosen to capitalize costs related to the implementation activities directly attributable to preparing the software intangible asset for its intended use. The costs are amortized on a straight-line basis over the expected period of access to the software service.

Certain expenditures on implementation activities that are not directly attributable to preparing the software intangible asset are recognized as an expense as incurred.

Intangible assets

Intangible assets are stated at cost less accumulated amortization. Intangible assets are amortized over their useful lives at the following rate and method:

| | | |
|-------------------------------------|-----|--------------------------|
| Clinical competency assessment tool | 20% | declining balance method |
|-------------------------------------|-----|--------------------------|

In the year of acquisition, amortization is taken at one half of the rates shown above.

Lease inducement

Tenant lease inducements are amortized on a straight line basis over the term of the lease.

(continues)

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Notes to Financial Statements

Year Ended November 30, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

Unrestricted net assets are those which are available to fund general operations. Contributions to unrestricted funds are recorded as revenue when received or receivable.

Registration fees are recognized as revenue in the fiscal year to which they apply.

National examination, consulting and other fees are recorded as revenue as they are earned.

Externally restricted contributions relating to the Endowment Fund are accounted for using the restricted fund method.

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year in which the related expenses are incurred. Any amounts received but not utilized are classified as deferred grant revenue. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Investment income earned on investments is reported as revenue when earned in the respective restricted fund or the general fund.

Investment income on Endowment Fund assets is reported as revenue when earned. The College donates all or part of the investment income for educational programs to the Fredrickson McGregor Education Foundation except in the event that the market value of the endowment funds decreases below the minimum threshold of \$3,000,000 required by Alberta Health to allocate the investment proceeds (Note 14).

Contributed goods and services

The College records the fair market value of contributed goods and services only in the circumstances when the fair market value is determinable and when the goods and services would otherwise be purchased by the College.

Allocation of expenses

The College administers grant projects. The costs associated with these grant projects include the costs of personnel and office expenses that are directly related to providing these programs.

Personnel expenses in the amount of \$293,453 (2024 - \$266,697), \$960,818 (2024 - \$654,986) and \$364,162 (2024 - \$81,576) were allocated from cost of services expenses to the Health Care Aide Directory Enhancement program, Health Care Aide Regulation program and Health Care Aide Curriculum program respectively.

Rent and occupancy costs in the amount of \$96,000 (2024 - \$88,000), \$108,000 (2024 - \$99,000) and \$13,333 (2024 - \$nil) were allocated to the Health Care Aide Directory Enhancement program, the Health Care Aide Directory Regulation program and Health Care Aide Curriculum program respectively.

Software service costs in the amount of \$57,652 (2024 - \$52,229) were allocated to the Health Care Aide Enhancement program.

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Notes to Financial Statements

Year Ended November 30, 2025

3. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments. The following analysis provides information about the College's risk exposure and concentration as of November 30, 2025.

Risk management policy

The College, as part of operations, has established principal protection and liquidity for over one half of its short term investments as risk management objectives. In seeking to meet these objectives, the College follows a risk management policy approved by its executive director and Council.

Liquidity risk

Liquidity risk is the risk that the College will encounter difficulty in meeting obligations associated with financial liabilities. The College enters into transactions to purchase goods and services on credit, leases office equipment from various creditors and leases office space, for which repayment is required at various maturity dates. Liquidity risk is measured by reviewing the College's future net cash flows for the possibility of a negative net cash flow and engaging in a thorough budget process to ensure membership fee revenue will be sufficient to fund operating expenses and capital funding of the College on an annual basis. The College manages the liquidity risk resulting from its accounts payable and operating leases by investing in assets, such as mutual funds, bonds and cashable guaranteed investment certificates. In addition, Council has established a Contingency Fund as reported in Note 1. The Council Governance policies will be used to monitor, assess risk management and oversee the areas of Finance and Planning for the Contingency Fund.

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 in the financial markets. The College is exposed to market risk through the mutual funds that it holds which are recorded at market value.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets and liabilities, known as price risk. The College is exposed to interest rate risk through its interest-bearing money market mutual funds and indirectly through its fixed rates on guaranteed investment certificates. This risk is managed by investing in short term instruments to minimize the impact of fluctuating market rates. There has been no change in interest rate risk management policies over prior year.

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Notes to Financial Statements

Year Ended November 30, 2025

4. CASH HELD FOR RESTRICTED FUNDS

The following cash is restricted for grant funding purposes:

| | <u>2025</u> | <u>2024</u> |
|---|---------------------|---------------------|
| Health Care Aide Directory Enhancement | \$ 2,653 | \$ 15,837 |
| Health Care Aide Directory Regulation | 925,479 | 1,262,214 |
| Health Care Aide Curriculum Development | 894,940 | 1,412,167 |
| | <u>\$ 1,823,072</u> | <u>\$ 2,690,218</u> |

5. INVESTMENTS

| | <u>2025</u> | <u>2024</u> |
|------------------------------------|----------------------|----------------------|
| Money market mutual funds | \$ 569,964 | \$ 556,724 |
| Mutual funds | 3,348,708 | 3,152,614 |
| Guaranteed investment certificates | 8,467,261 | 12,334,236 |
| | <u>\$ 12,385,933</u> | <u>\$ 16,043,574</u> |

The guaranteed investment certificates with fixed rates bears interest between 2.71% and 3.45% and mature on dates between December 11, 2025 and March 17, 2026.

6. INVESTMENTS RESTRICTED FOR ENDOWMENT FUND

| | <u>2025</u> | <u>2024</u> |
|------------------------|-------------|---------------------|
| Cash in broker account | \$ - | \$ 10,234 |
| Mutual funds | - | 3,373,572 |
| | <u>\$ -</u> | <u>\$ 3,383,806</u> |

The College returned the full investment market value of \$3,389,053 from the Endowment Fund to the Government of Alberta in the year.

7. ACCOUNTS RECEIVABLE

| | <u>2025</u> | <u>2024</u> |
|----------------------------|-------------------|-------------------|
| Trade accounts receivable | \$ 290 | \$ 178,901 |
| Grant receivable (Note 11) | 564,600 | - |
| | <u>\$ 564,890</u> | <u>\$ 178,901</u> |

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Notes to Financial Statements

Year Ended November 30, 2025

8. CAPITAL ASSETS

| | Cost | Accumulated amortization | 2025 Net book value |
|------------------------|---------------------|-----------------------------|------------------------------------|
| Equipment | \$ 45,086 | \$ 29,405 | \$ 15,681 |
| Computer equipment | 442,462 | 226,076 | 216,386 |
| Furniture and fixtures | 548,322 | 375,087 | 173,235 |
| Leasehold improvements | 1,584,556 | 1,333,861 | 250,695 |
| | <u>\$ 2,620,426</u> | <u>\$ 1,964,429</u> | <u>\$ 655,997</u> |

| | Cost | Accumulated amortization | 2024 Net book value |
|------------------------|---------------------|-----------------------------|---------------------------|
| Equipment | \$ 45,086 | \$ 25,195 | \$ 19,891 |
| Computer equipment | 419,538 | 217,912 | 201,626 |
| Furniture and fixtures | 470,415 | 352,523 | 117,892 |
| Leasehold improvements | 1,584,556 | 1,244,577 | 339,979 |
| | <u>\$ 2,519,595</u> | <u>\$ 1,840,207</u> | <u>\$ 679,388</u> |

9. SOFTWARE DEVELOPMENT

| | <u>2025</u> | 2024 |
|--------------------------|------------------------|------------|
| Software development | \$ 760,297 | \$ 760,297 |
| Accumulated amortization | <u>(757,776)</u> | (723,855) |
| | <u>\$ 2,521</u> | \$ 36,442 |

Software service costs total \$194,275 (2024 - \$162,200). Software service costs included in office and computer expense are \$136,623 (2024 - \$109,971). Software service costs in the amount of \$57,652 (2024 - \$52,229) were allocated to the Health Care Aide Enhancement program.

10. INTANGIBLE ASSET

| | <u>2025</u> | 2024 |
|--|-------------|------------|
| Clinical competency assessment tool - cost | \$ - | \$ 280,850 |
| Accumulated amortization | <u>-</u> | (94,574) |
| | <u>\$ -</u> | \$ 186,276 |

The clinical competency assessment tool was written off in the year.

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Notes to Financial Statements

Year Ended November 30, 2025

11. DEFERRED GRANT REVENUE

The College was approved for grants restricted for specific projects for general operations. The following is a summary of the grant funds received and the amounts disbursed during the year.

| | <u>2025</u> | <u>2024</u> |
|---|---------------------|---------------------|
| The Health Care Aide Directory Enhancement <i>(Grant to enroll Health Care Aides in the Alberta HCA directory database and to bridge the knowledge gaps from the 2013 HCA curriculum to the 2018 HCA curriculum)</i> | | |
| Opening balance | \$ 15,837 | \$ - |
| Funds received | - | 502,666 |
| Grant funds receivable (Note 7) | 564,600 | - |
| Interest earned on bank account | 564 | 2,124 |
| Less authorized expenditures | <u>(542,005)</u> | <u>(488,953)</u> |
| | <u>38,996</u> | <u>15,837</u> |
| The Health Care Aide Directory Regulation <i>(Grant for requiring additional resources to plan and prepare for the transition of Health Care Aides to a regulated profession)</i> | | |
| Opening balance | \$ 1,262,214 | \$ 1,149,226 |
| Funds received | 981,021 | 1,116,000 |
| Interest earned on bank account | 27,093 | 33,352 |
| Less authorized expenditures | <u>(1,344,849)</u> | <u>(1,036,364)</u> |
| | <u>925,479</u> | <u>1,262,214</u> |
| The Health Care Aide Curriculum Development <i>(Grant to carry out a complete curriculum development of the Health Care Aide Certificate Program)</i> | | |
| Opening balance | \$ 1,412,167 | \$ - |
| Funds received | - | 1,556,000 |
| Interest earned on bank account | 30,334 | 34,604 |
| Less authorized expenditures | <u>(547,561)</u> | <u>(178,437)</u> |
| | <u>894,940</u> | <u>1,412,167</u> |
| | <u>\$ 1,859,415</u> | <u>\$ 2,690,218</u> |

The Health Care Aide Directory Enhancement grant was approved for a total of \$3,232,428. As at November 30, 2025 \$2,667,828 has been received.

The Health Care Aide Directory Regulation grant was approved for a total of \$4,997,021. As at November 30, 2025 the full amount has been received.

The Health Care Aide Curriculum Development grant was approved for a total of \$1,556,000. As at November 30, 2025 the full amount has been received.

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Notes to Financial Statements

Year Ended November 30, 2025

12. PREPAID REGISTRATION FEES

Prepaid registration fees represent registration fees and course fees received relating to the next fiscal year that will be recognized in the upcoming year to fund operations. The breakdown is as follows:

| | <u>2025</u> | <u>2024</u> |
|-----------------------|---------------------|---------------------|
| Registration fees | \$ 6,853,740 | \$ 6,637,300 |
| National examinations | 180,386 | 166,975 |
| | <u>\$ 7,034,126</u> | <u>\$ 6,804,275</u> |

13. HONORARIA

The members of the College's Council and other committees receive honoraria payments in accordance with approved rates, for involvement with College activities. These honoraria payments have been reflected in the financial statements.

14. RELATED PARTY TRANSACTIONS

Included in the Endowment Fund is investment earnings of \$nil (2024 - \$170,000) donated to the Fredrickson McGregor Education Foundation according to the guidelines of Alberta Health.

This transaction is in the normal course of operations and is measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

The College administered the operations of the Fredrickson McGregor Education Foundation without charge.

15. COMMITMENT

The College operates from leased premises under a long term lease to October 31, 2027. The minimum lease payments required are as follows:

| | |
|------|------------|
| 2026 | \$ 212,211 |
| 2027 | 176,843 |

The College is also required to make monthly payments for its proportionate share of operating costs on the leased premise.

16. SUBSEQUENT EVENT

Bill 46, the Health Statutes Amendment Act, 2020 received royal assent on December 9, 2020. It updated the health legislation to improve governance and accountability with respect to the health-care system and health professionals in the Province of Alberta. The most significant amendment that impacts the College is Section 105 which states that Health Care Aides will be recognized as a regulated profession governed by the College and the College will be renamed the College of Licensed Practical Nurses and Health Care Aides of Alberta (CLHA). On July 19, 2025 a publication from the government of Alberta declared that the regulation would come into effect February 2, 2026.

17. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Schedule of Personnel Costs

(Schedule 1)

Year Ended November 30, 2025

| | 2025 | 2024 |
|------------------------|---------------------|---------------------|
| | <i>(12 months)</i> | <i>(11 months)</i> |
| Personnel costs | | |
| Salaries | \$ 4,881,033 | \$ 4,103,537 |
| Employee benefits | 769,492 | 673,644 |
| Education | 58,809 | 41,044 |
| | <hr/> | <hr/> |
| | \$ 5,709,334 | \$ 4,818,225 |

COLLEGE OF LICENSED PRACTICAL NURSES OF ALBERTA

Schedule of Cost of Services (Schedule 2)
Year Ended November 30, 2025

| | 2025 <i>(12 months)</i> | 2024 <i>(11 months)</i> |
|--------------------------------|-----------------------------------|-----------------------------------|
| Cost of Services | | |
| Council | \$ 192,821 | \$ 161,534 |
| Newsletter | 15,239 | 15,196 |
| Political and public relations | 11,737 | 4,557 |
| Linkage to membership | 9,511 | 8,300 |
| Member education development | 6,047 | 11,603 |
| Research | 51,683 | 13,905 |
| Conduct fees | 239,152 | 222,730 |
| Committee costs | | |
| National examinations | 1,054,514 | 930,236 |
| Investigation | 303,819 | 305,770 |
| Hearing tribunal | 51,506 | 32,290 |
| Education standards | 30,539 | 23,017 |
| Complaints review | 11,999 | 3,681 |
| Hearing appeal | 2,880 | - |
| Registration and competency | 20,629 | 29,514 |
| | \$ 2,002,076 | \$ 1,762,333 |



COLLEGE OF
LICENSED PRACTICAL NURSES
OF ALBERTA

St. Albert Trail Place

13163 -146 Street NW Edmonton, AB T5L 4S8

Phone 780.484.8886 | Toll Free 1.800.661.5877 | Fax 780.484.9069