



Annual Report 2020/21

National Nursing Assessment Service



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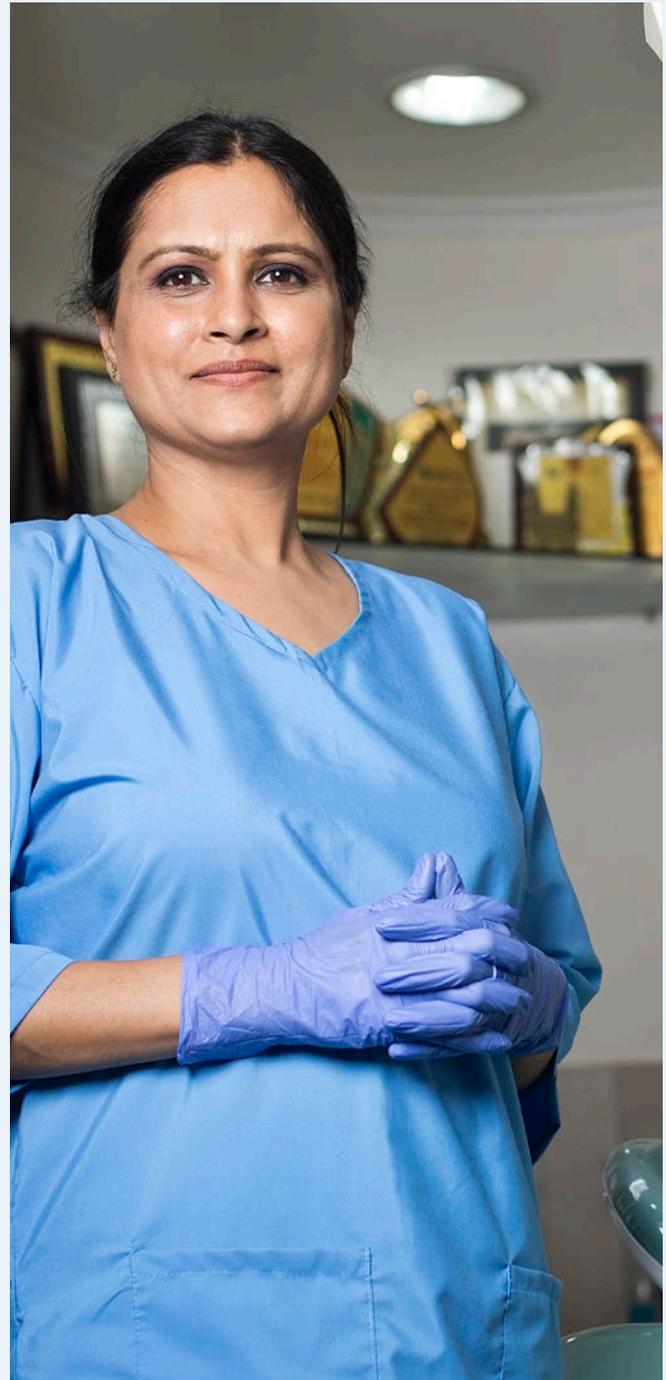
About NNAS

NNAS is a non-profit organization whose membership comprises 18 Nursing Regulatory Bodies in Canada. We represent the “first stop” Internationally Educated Nurses make on their journey to practise nursing in Canada and we are committed to protecting the public and the safety of Canada’s health care system.

Since 2014, NNAS has provided a single process for IEN credentials to be verified and their education compared to Canadian nursing Entry to Practice Competencies.

Serving all provinces (excluding Quebec, Yukon, Nunavut, and the Northwest Territories), NNAS issues Advisory Reports for all three nursing professions: Registered Nurses (RN), Licensed Practical Nurses (LPN), and Registered Psychiatric Nurses (RPN). NNAS has an agreement with CGFNS International, a not-for-profit organization, to conduct the assessments.

We begin IENs on their journey to become licensed as nurses in Canada. Our work is guided by the values of transparency, fairness, and integrity; and we are driven by a focus on providing applicants with an easy-to-use process. Our long-term vision is to be recognized globally as the gold standard in assessing nurses.



A Letter from the Chair and Executive Director

A time of renewal

As individuals and as organizations, we have all been affected by the COVID-19 pandemic. Through the past months, the National Nursing Assessment Service has carried on with purpose and focus. Like many organizations during COVID-19, we were disrupted, but we continued to fulfill our mission to start Internationally Educated Nurses (IENs) on their journey to practise nursing in Canada. In fact, in the last year, we issued nearly **8,500 Advisory Reports**, a new record for us.

We see ourselves as being in a time of renewal as an organization, as we seek to provide **more responsive service and support** to the IENs who apply to NNAS. We take our responsibility to listen closely to applicants and stakeholders seriously. This is helping us to identify ways to improve our processes and services. We are making progress, and we look forward to continuing to do so. As we approach the end of one strategic planning cycle and prepare to develop a new plan in 2022, we are deeply committed to **finding ways to the make the process even more efficient and easier to navigate** for applicants while still supporting the safety of the public and the integrity of the nursing profession in Canada.

Of note in 2020/2021, COVID-19 caused some delays in the pandemic's earlier days, but on average, applicants were **completing the NNAS process in less than a year**. Of interest is the finding that it took applicants,

on average, nine months to collect the required documentation. While we did not fully achieve our goal of issuing 95% of Advisory Reports within 12 weeks, we came close with **85% of the nearly 8,500 reports issued within 12 weeks**. This marked a notable improvement over the previous year, and we expect to see this improvement continue.

Our performance through COVID-19 can be attributed to the fact that **the Board was willing to be nimble and put policies in place to assist IENs**. For example, we modified the language requirement process to allow applicants to submit test scores later in the process, in light of limited testing availability. Additionally, we extended application expiry dates so applicants would not face unreasonable barriers or incur unnecessary costs due to circumstances beyond their control. We also **prioritized the applications of IENs already living in Canada** to help meet the need for nurses during the pandemic and beyond. We also focused on increasing our transparency to provide our applicants with current information so that they could be well-informed about NNAS and our processes. To achieve this, the Board updated NNAS's key assessment policies which will be posted on our website.

Working with Nursing Regulatory Bodies is an important part of our efforts. **This past year, we held several consultations with our Regulatory Body members.** This included a workshop on current immigration trends. Additionally, we convened a consultation to discuss the proposed governance model to provide the Board with a greater diversity of skills and perspectives. These opportunities allowed us to both listen to and learn from our members.

As we move forward, we will continue to seek ways to strengthen the organization. By building on the foundation that was set for NNAS in the first years of its operation, we will be embarking upon a process of renewal to streamline the organization and **ensure that we are prepared to meet future needs and address future challenges.** These are indeed exciting times for NNAS as we work to strengthen the core of the organization.

We are grateful for the commitment of the Board and NNAS staff, as well as the support of our members and the engagement of our stakeholders. We would also like to thank the management and staff at CGFNS International who worked hard throughout this difficult year to issue a record number of Advisory Reports. But in this very challenging year, **we reserve special thanks for the nurses around the world who have made the decision to build their futures in Canada—** the nurses who turn to NNAS to start the journey. IENs are passionate about patient care and they serve Canada’s healthcare system with honour. At NNAS, we are proud to help them open the door to a future in Canada.

Thank you, all.



Lynsay Nair

Lynsay Nair

Chair, NNAS



Gayle Waxman

Gayle Waxman

Executive Director, NNAS

The Journeys We Start

Each year, thousands of Internationally Educated Nurses (IENs) from around the world make the decision to pursue their nursing careers in Canada. The role of the National Nursing Assessment Service is to start IENs on their journey to practise nursing in Canada.

Meet four IENs who have completed the NNAS process and are now practising as nurses in their new communities.



Anju Byju

Registered Nurse | Toronto, Ontario

Anju Byju was practising and teaching nursing in India in 2015 when she made the decision to pursue her future as an RN in Toronto.

Her experience here at her job and in the community has met her expectations.

“Living here has been good,” she says. “At work I feel valued and appreciated. I’m a respiratory nurse so working through COVID has been challenging. I’ve seen a lot of COVID patients.”

For Byju, the move to Canada has been positive and she is grateful for the NNAS process that started the journey. “The website is clear and I was mostly able to navigate the process on my own,” she says. “When I needed help, it was available. It was a good experience.”



Moyosore Osiyemi

Licensed Practical Nurse | Calgary, Alberta

Moyosore Osiyemi immigrated to Canada from Brisbane, Australia, and became licensed as an LPN in December 2020.

Originally from Nigeria, Osiyemi currently works as an Occupational Health Nurse with a private company. “I really like the work,” he says.

As for the NNAS process, Osiyemi was struck by the kindness of staff and felt that “a lot of thought was put into looking at my credentials.”

Olu A.

Registered Psychiatric Nurse | Winnipeg, Manitoba

“My dream has always been to practise nursing at an international level,” says Olu A.

Olu A. is from Nigeria and now works as a Registered Psychiatric Nurse at a Winnipeg hospital.

“As RPNs, we look at the patient in a holistic way,” he says. “It’s not just about the right medicine, but also about people’s spiritual and social well-being. Working as a nurse is rewarding, but the greatest reward is helping people get better.”

Sara Bello

Licensed Practical Nurse | Charlottetown, PEI

Lima Sara Bello arrived in Canada in 2019 and worked as personal care worker in a long-term care home until she became licenced to practise as an LPN in November 2020. She now works as an LPN at the same facility while she completes a bridging program to become an RN. She is grateful for the NNAS process.

“It’s a lot of work, but a necessary process. I never had a problem,” she says.





Key Highlights: 2020/21

Moving forward with purpose and passion

Improving the Effectiveness of NNAS's Nursing Assessment Process

- Extended application deadline to respond to COVID-19 pandemic
- Modified language proficiency requirement process to assist applicants during COVID-19 pandemic
- Increased the volume of Advisory Reports issued and saw a notable improvement to the proportion of Advisory Reports issued within 12 weeks
- Initiated development of alternative assessment policy and process

Strengthening Organizational Capacity

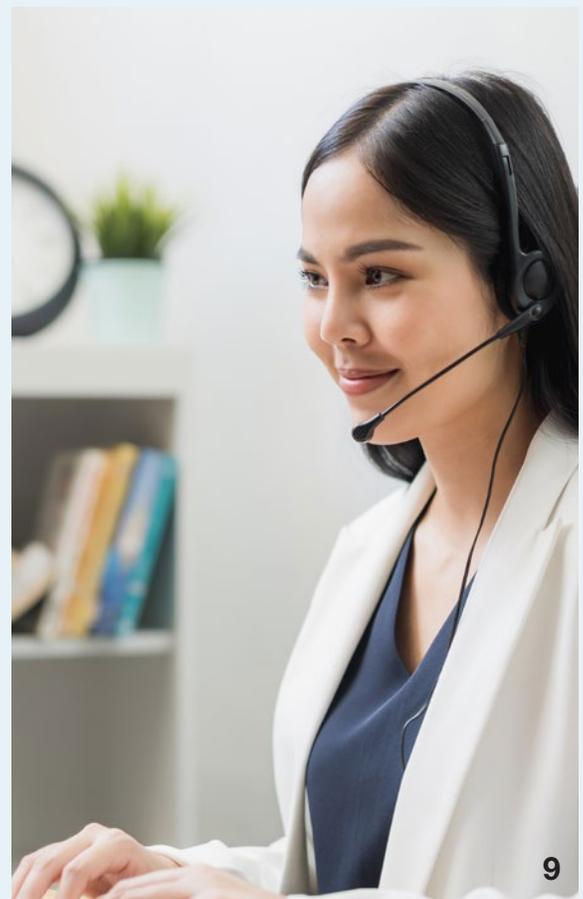
- Improved internal reporting systems to better monitor organizational progress
- Updated key assessment policies
- Conducted environmental scan focused on immigration

Transforming NNAS Governance

- Updated key governance policies
- Operationalized new Board committee structure
- Completed Board Orientation Manual and process
- Initiated Board self-assessment process

Strengthening Stakeholder Relationships

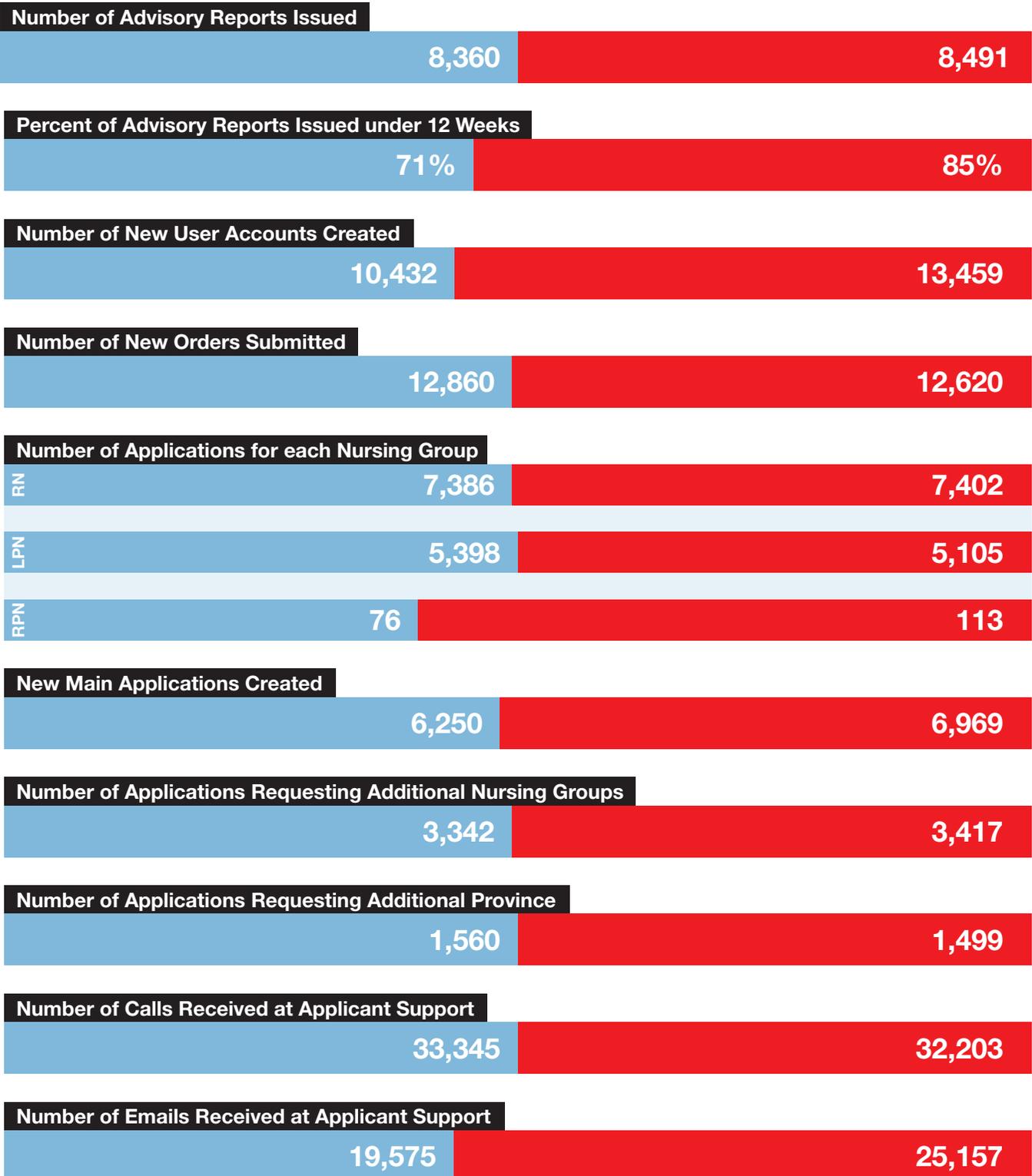
- Surveyed nursing regulatory bodies to assess satisfaction
- Implemented orientation for Nursing Regulatory Body staff
- Engaged with a variety of stakeholders to better reflect diverse perspectives in future plans



NNAS Statistics

2019/20

2020/21





Top Countries Where Applications Were Received 2020/21

Country	Program to Date	2020/21
India	69,409	5,781
Philippines	65,203	3,412
United States of America	8227	637
Nigeria	6083	302
United Kingdom	4363	198
Australia	2241	79
Nepal	1981	136
Jamaica	1620	51
Pakistan	1512	58
Iran	1387	64



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Independent Auditor's Report

To the Members of National Nursing Assessment Service/ Service National D'evaluation Infirmiere

Opinion

We have audited the financial statements of National Nursing Assessment Service/Service National D'evaluation Infirmiere (the "Organization"), which comprise the statement of financial position as at March 31, 2021, 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 Organization as at March 31, 2021, and its financial performance and its 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 Organization 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 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.

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

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

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Newmarket, Ontario
May 26, 2021

Statement of Financial Position

as at March 31	2021	2020
Assets		
Current		
Cash	\$ 6,182,710	\$ 4,720,114
Amounts receivable	4,259	3,409
Prepaid expenses	13,968	4,861
Prepaid assessment fees	5,396,510	4,026,860
Short-term investments (Note 2)	821,481	778,514
	12,418,928	9,533,758
Long-term investments (Note 2)	3,458,796	3,351,745
	\$ 15,877,724	12,885,503
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities	\$ 534,655	\$ 386,916
HST payable	62,283	18,641
Deferred application fees	8,788,284	6,688,494
	9,385,222	7,094,051
Net Assets		
Internally restricted (Note 3)	4,100,000	4,100,000
Unrestricted	2,392,502	1,691,452
	6,492,502	5,791,452
	\$ 15,877,724	\$ 12,885,503

On behalf of the Board:



Lynsay Nair
NNAS Board Chair



Gayle Waxman
Executive Director, NNAS

Statement of Changes in Net Assets

For the year ended March 31	Internally Restricted (Notes 3)	Unrestricted	2021	2020
Assets				
Balance, beginning of the year	\$ 4,100,000	\$ 1,691,452	\$ 5,791,452	\$ 4,271,413
Excess of revenue over expenses	-	701,050	\$ 701,050	\$ 1,520,039
Balance, end of the year	\$ 4,100,000	\$ 2,392,502	\$ 6,492,502	\$ 5,791,452

Statement of Operations

in Canadian dollars

Revenue

Application fees	\$ 4,520,313	\$ 6,735,908
Interest and other income	107,352	126,590
	4,627,665	6,862,498

Expenses

Assessment fees	2,701,570	4,053,117
Conference	3,367	21,868
Consultant fees	55,540	455,623
Foreign exchange (gain) loss	219,835	(72,408)
Information technology	62,305	62,674
Insurance	6,691	6,276
Office and miscellaneous	23,235	15,776
Professional fees	121,832	102,683
Service charges	150,767	153,141
Telephone	9,743	6,378
Travel	2,850	97,498
Wages and benefits	568,880	439,833
	3,926,615	5,342,459
Excess of revenue over expenses	\$ 701,050	\$ 1,520,039

Statement of Cash Flows

For the year ended March 31	2021	2020
Cash flows from operating activities		
Excess of revenue over expenses	\$ 701,050	\$ 1,520,039
Changes in non-cash working capital:		
Amounts receivable	(850)	694
Prepaid expenses	(9,107)	177
Prepaid assessment fees	(1,369,650)	13,015
Accounts payable and accrued liabilities	147,739	(7,786)
HST payable	43,642	(23,709)
Deferred application fees	2,099,790	(36,535)
	1,612,614	1,465,895
Cash flows from investing activities		
Purchase of investments	(150,018)	(60,386)
Net increase in cash	1,462,596	1,405,509
Cash, beginning of the year	4,720,114	3,314,605
Cash, end of the year	\$ 6,182,710	\$ 4,720,114

Notes to Financial Statements

March 31, 2021

1. Significant Accounting Policies

Nature and Purpose of Organization	<p>National Nursing Assessment Service / Service National D'évaluation Infirmiere (the "Organization") was incorporated on June 13, 2012 under the Canada Not-for-Profit Corporations Act.</p> <p>The purpose of the Organization is to coordinate a consistent national approach to the assessment of internationally educated nurses' education credentials to support registration/licensure by the provincial nursing regulatory bodies.</p> <p>The members of the Organization are certain entities that regulate the practice of licensed practical and registered practical nurses, registered nurses, and registered psychiatric nurses and include:</p> <ul style="list-style-type: none"> i) Licensed Practical Nurse and Registered Practical Nurse Regulatory Bodies; ii) Registered Nurse Regulatory Bodies; and iii) Registered Psychiatric Nurse Regulatory Bodies. <p>The Organization is a not-for-profit organization, as described in Section 149(1)(l) of the Income Tax Act, and therefore is not subject to income taxes.</p>
Basis of Accounting	<p>The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.</p>
Revenue Recognition	<p>The Organization follows the deferral method of accounting for contributions.</p> <p>Contributions Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.</p> <p>Application fees Fees from the assessment of education credentials for individuals are recognized as revenue at the time the assessment is completed or at the expiration date of the application. Application fees received in advance of the completion of an assessment are recorded as deferred application fees.</p>

1. Significant Accounting Policies (continued)

Financial Instruments	<p>Financial instruments are recorded at fair value at initial recognition.</p> <p>In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any change in fair value reported in operations. All other financial instruments are reported at cost or amortized cost less impairment. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value and charged to the financial instrument for those measured at amortized cost.</p> <p>Financial instruments for the Organization include cash, short-term and long-term investments, which are shown at fair value, and accounts receivable, accounts payable and accrued</p>
Contributed Services	<p>Volunteers contribute many hours per year to assist the Organization in carrying out its activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.</p>
Prepaid Expenses	<p>Prepaid expenses primarily comprise advance payments made to vendors in the current fiscal year for services to be received in the next fiscal year. Prepaid expenses are recognized as expenses in the period when the services are received.</p>
Investments	<p>Short-term investments Short-term investments consist of guaranteed investment certificates with maturity dates within one year.</p> <p>Long-term investments Long-term investments consist of guaranteed investment certificates and corporate</p>
Use of Estimates	<p>The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. The principal estimates made in the preparation of these financial statements are the accrued liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.</p>
Foreign Currency Translation	<p>Foreign currency transactions are translated at the rates of exchange in effect at the dates of the transaction. Resulting foreign currency denominated monetary assets and liabilities are translated at the rates of exchange in effect at the balance sheet date. Gains and losses on translation of monetary assets and liabilities are included in operations.</p>

2. Investments

The carrying amounts of investments at market value are comprised of the following:

	2021	2020
Short-term investments		
GICs held at various financial institutions, 2%-2.65%, maturing between February 22, 2022 and March 14, 2022	\$ 821,481	\$ -
GICs held at various financial institutions, 1.86%-2.65%, maturing between February 22, 2021 or March 22, 2021	-	778,514
Long-term investments		
GICs held at various financial institutions, 1.15%-3%, maturing between March 13, 2023 and February 23, 2026	2,883,796	-
GICs held at various financial institutions, 1.15%-3%, maturing between February 22, 2022 and March 13, 2025	-	3,351,745
CIBC corporate bond, 1.1% maturing January 19, 2026	400,000	-
Enbridge Gas Distribution corporate bond, 2.5%, maturing August 5, 2026	175,000	-
	3,458,796	3,351,745
	\$ 3,705,277	\$ 4,130,259

Of the amounts invested, \$4,100,000 (2020 - \$4,100,000) is internally restricted (see Note 3).

3. Internally Restricted Net Assets

Operating reserve	\$ 2,500,000	\$ 2,500,000
Development reserve	1,500,000	1,500,000
Foreign exchange reserve	100,000	100,000
	\$ 4,100,000	\$ 4,100,000

The Board of Directors has internally restricted net assets of \$2,500,000 as a reserve of approximately six months' of operating expenses for the Organization, \$1,500,000 as a development reserve and \$100,000 to mitigate foreign currency risk.

4. Economic Dependence

During the year, 73% (2020 - 75%) of the Organization's expenses were incurred to one provider of assessment services.

5. Comparative Amounts

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

6. Financial Instruments

Credit risk

The Organization is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or if financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The Organization's financial instruments that are exposed to concentrations of credit risk relate primarily to its amounts receivable. The majority of the Organization's receivables are from a third party provider of services, collection of which can be accomplished by a reduction in payments made to the party.

The Organization is also exposed to credit risk arising from its bank accounts being held at one financial institution and the balance exceeds insured deposits of up to \$100,000.

There have not been any changes in the risk from the prior year.

Interest rate risk

The Organization is exposed to interest rate risk on its fixed rate financial instruments. Fixed interest instruments subject the Organization to a fair value risk.

The Organization is exposed to changes in interest rates related to its investments in guaranteed investment certificates. The Organization's primary objective is to ensure the security of principal amounts invested and provide for a high degree of liquidity, while achieving a satisfactory return.

The Organization mitigates interest rate risk on investments by diversifying the durations of the fixed-income investments that are held at a given time.

There have not been any changes in the risk from the prior year.

Currency risk

The Organization transacts in foreign currencies due to application fees received being denominated in U.S. dollars (USD); however, the majority of the Organization's expenses are in Canadian dollars. Consequently, some assets are exposed to foreign exchange fluctuations.

Cash is exposed to currency risk in connection with U.S. denominated balances which amount to \$2,041,658 (\$1,623,585 USD) (2020 - \$1,061,171 (\$747,988 USD)).

The Organization does not use derivative financial instruments to manage its exposure to currency risk.

There have not been any changes in the risk from the prior year.

7. Uncertainty Due to COVID-19

On January 30, 2020 the World Health Organization (WHO) announced global health emergency because of a new stem of coronavirus the "COVID-19 outbreak". In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on rapid increase in global exposure. At this time, the full potential impact of COVID-19 on the Organization is not known. In addition, as the impacts of COVID-19 continue, there could be further impact on the Organization. Given the dynamic nature of these circumstances, the duration of business disruption and the related financial impact cannot be reasonably estimated.



National Nursing Assessment Service Board of Directors

NNAS Board Chair



Lynsay Nair
SALPN

NNAS Vice Chair



Cindy Smith
SRNA



Beverly Balaski
RPNAS



Laurie Janes
NANB



Cynthia Johansen
BCCNM



Barbara Lowe
CRPNA



Sheila Marchant-Short
CRNPEI



Tamara Richter
CLPNA



Dawn Rix-Moore
CLPNPEI



Katherine Stansfield
CRNM



Wanda Wadman
CLPNNL



Gayle Waxman
Executive Director, NNAS
Ex-Officio

NNAS extends its thanks to Stephen Mills who resigned from our Board earlier this year. We are grateful for his service.

NNAS Members

- | | |
|---|--|
| <ul style="list-style-type: none"> • British Columbia College of Nurses and Midwives <hr/> <ul style="list-style-type: none"> • College & Association of Registered Nurses of Alberta <hr/> <ul style="list-style-type: none"> • College of Licensed Practical Nurses of Newfoundland & Labrador <hr/> <ul style="list-style-type: none"> • College of Licensed Practical Nurses of Prince Edward Island <hr/> <ul style="list-style-type: none"> • College of Licensed Practical Nurses of Manitoba <hr/> <ul style="list-style-type: none"> • College of Licensed Practical Nurses of Alberta <hr/> <ul style="list-style-type: none"> • College of Nurses of Ontario <hr/> <ul style="list-style-type: none"> • College of Registered Nurses of Newfoundland and Labrador <hr/> <ul style="list-style-type: none"> • College of Registered Nurses of Prince Edward Island <hr/> | <ul style="list-style-type: none"> • College of Registered Nurses of Manitoba <hr/> <ul style="list-style-type: none"> • Nova Scotia College of Nursing <hr/> <ul style="list-style-type: none"> • Nurses Association of New Brunswick <hr/> <ul style="list-style-type: none"> • Registered Psychiatric Nurses Association of Saskatchewan <hr/> <ul style="list-style-type: none"> • Saskatchewan Association of Licensed Practical Nurses <hr/> <ul style="list-style-type: none"> • The Saskatchewan Registered Nurses Association <hr/> <ul style="list-style-type: none"> • The Association of New Brunswick Licensed Practical Nurses <hr/> <ul style="list-style-type: none"> • The College of Registered Psychiatric Nurses of Manitoba <hr/> <ul style="list-style-type: none"> • The College of Registered Psychiatric Nurses of Alberta <hr/> |
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