

ANNUAL REPORT  
2019-20



*it's our  
people*

# Our corporate VALUES



## Bold and courageous leadership

3sHealth is brave and willing to try new things. Its employees put patients and families first, inspiring each other and showing initiative, working with others to put innovative ideas into practice, and taking thoughtful risks to advance the vision of shared services in the Saskatchewan health system.

## Collaboration

3sHealth brings the right people together to achieve common goals for the benefit of patients and families through active participation, two-way communication, and mutual respect. The organization believes that the best outcomes happen when employees share insights and build on each other's strengths.

## Innovation

3sHealth employees are creative, strategic thinkers who are open to exploring all possibilities that will improve the quality of patient care and realize better value for the health system. The organization fearlessly takes on new opportunities and works closely with its partners to implement and sustain positive transformational change.

## Integrity and trust

3sHealth demonstrates honesty in all that it does and takes responsibility for its actions. 3sHealth's employees follow through on their commitments, enable one another's successes, and strive for professional excellence in the service of patients and families.

## Transparency

3sHealth has a culture in which people feel empowered to discuss and address critical issues in a safe and supportive environment. The organization believes engagement and the sharing of information enables good decision-making and leads to better outcomes.

# 2019-20 Annual Report

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## Message from Brian Barber, Board of Directors' Chair

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In 2019-20, the 3sHealth Board of Directors was honoured to be involved in helping build a stronger health-care system in Saskatchewan, especially during the unprecedented COVID-19 era.

As Saskatchewan's health-care system evolves into a more unified sector, 3sHealth is working hard to continue to improve the lives of patients and families by carrying out its mission of providing efficient, customer-focused, quality, province-wide services to the health system. 3sHealth achieves its mission through the administration of benefits to over 44,000 active health-care employee plan members, sourcing of products and services, provision of linen services, paying and scheduling of staff, delivery of dictation and transcription services, and provision of project management expertise and resources to partners.

In 2019-20, 3sHealth learned that it would remain an independent, standalone organization following the Saskatchewan Advisory Panel on Health System Structure undertaken in 2017. 3sHealth looks forward to continuing its mission and supporting its health system partners.

The 3sHealth Board continues to focus on strategic ways to improve the quality of health care for patients and families, drive value for the Saskatchewan health system, and support better integration and alignment across the health system. The Board looks forward to further developing its partnerships in support of these goals.

On behalf of the Board of Directors, I express my gratitude to our partners and 3sHealth employees for their efforts to make the Saskatchewan health-care system better and more resilient, especially during times when the Saskatchewan public counts on the system to be prepared for the worst.

## Message from Mark Anderson, Chief Executive Officer



Throughout 2019-20, 3sHealth and its partners worked to continue to harmonize the health-care system for Saskatchewan patients. These efforts were put to the test when COVID-19 arrived in the province.

3sHealth is proud to have played its part by helping to ensure linen and personal protective equipment, as well as other critical health-care products in the supply chain, are available to patients and health-care workers when and where they need it. Throughout the early stage of the pandemic, 3sHealth continued to carry out functions that support health-care employees, such as the administration of benefits, payroll, and staff scheduling. At 3sHealth we often say that our job is to “take care of the caregivers” and I can proudly state that we rose to that challenge in 2019-20 in so many ways.

The pandemic also saw 3sHealth employees continue to demonstrate the organizations’ values by rising to the challenges COVID-19 posed. In an effort to quickly flatten the curve and best prepare for increased load on the health system, 3sHealth redeployed its staff to where their skills could most benefit the provincial effort.

During the year, several 3sHealth initiatives exemplified integration with health-care partners. These include the implementation of self-edit dictation technology and methods, the Path to Health disability claims management redesign, and the administrative information management system.

3sHealth made significant progress towards its two goals of positively impacting 1.2 million lives and saving the

Saskatchewan health-care system \$1 billion dollars by 2025. In 2019-20, 3sHealth met its yearly goals when it positively impacted 95,350 lives and saved \$8.7 million in net new savings for the health-care system. At the end of the year, that is a total of 780,826 lives impacted and \$421.6 million dollars saved since 2012.

2019-20 also marked the launch of 3sHealth’s newest provincial service line, transformational services. Using the tools, techniques, and the experience gained in previous 3sHealth projects, transformational services reduces project implementation risk, increases the speed at which benefits are realized, and provides and updates the *Playbook: A Guide to Delivering Innovative Change* to its customers.

For the fourth year in a row, 3sHealth was honoured to be recognized as one of Saskatchewan’s Top Employers. The strong workplace culture at 3sHealth empowers employees to carry out their work and achieve 3sHealth’s goal of helping to improve the lives of Saskatchewan patients, families, and health-care workers. 3sHealth’s employees make it such a great place to work – the organization would not be winning top employer awards or improving lives every day without its people.

3sHealth and its partners will continue to build a strong health-care system that takes care of Saskatchewan patients and families – through both calmer and more turbulent times, no matter the challenges.

It is my pleasure to present 3sHealth’s 2019-20 annual report.

## 3sHealth Board of Directors



**Brian Barber**  
Chair



**Rennie Harper**  
Vice-chair



**Marilyn Charlton**  
Chair, Governance and  
Business Development  
Committee



**Arnie Shaw**  
Chair, Audit, Finance, and  
Risk Committee



**Andrew Cartmell**



**Donald Code**



**Karen Knelsen**



**Grant Kook**



**Twyla Meredith**

# Introduction

3sHealth delivers innovative change and provides province-wide shared services to support Saskatchewan's health system. Working together with our health system partners, 3sHealth finds innovative solutions to complex problems so that health care will be sustainable for future generations. 3sHealth places patients and their families at the centre of all its work, collaborating with partners to improve quality and ensure patient safety. 3sHealth provides payroll and staff scheduling, employee benefits, dictation and transcription, linen, provincial contracting, and transformational services to the Saskatchewan health system.

## Payroll and staff scheduling

- Paid more than \$2.5 billion in compensation to more than 48,000 health employees across 28 organizations.
- Supported the Saskatchewan health system by administering various applications that support staff and employees with scheduling, human resources, and payroll functions.

## Employee benefits

- Administered the 10 employee benefit plan trusts including disability income, extended health care, dental, and life insurance for over 44,000 active plan members across 80 health-care organizations.
- Paid over \$130 million to plan members in 2019, including \$80 million in extended health care and dental claims reimbursement, \$9.4 million in life insurance benefits, and \$40.9 million in income replacement for plan members with a disability.
- Made more than 30 enhancements to the employee benefit plans since 2015 to support health system employees. Examples include the addition of dependent life insurance for all plan members with basic life insurance, increasing psychology/social work coverage to \$1,000 from \$400 per insured person, and increasing massage therapy to \$500 from \$400.

## Dictation and transcription

- Transcribed approximately 1.69 million minutes of care providers' dictations annually – equating to 500,000 patient care reports.
- Standardized dictation technology and processes to support provincially standardized patient care reporting.

## Provincial contracting and supply chain

- Engaged clinicians, employees, and patients to procure high-quality products at the best price possible.
- Applied best practices and worked collaboratively with health system partners to support and lead supply chain initiatives and to implement national, provincial, and multi-provincial contracts for products, services, and supplies.
- Managed more than 2,100 health system contracts for goods and services worth more than \$213 million annually.

## Linen

- Managed the contract with K-Bro Linen Systems Inc. to supply 140 facilities with over 27 million pounds of linen annually.
- Ensured independent quality testing is done on the linen, and facilitates product/process improvement and standardization across the province.

## Transformational services

- Used the *Playbook: A Guide to Delivering Innovative Change* – a tool which helps ensure the success of current and future health system projects – together with system partners.
- Provided consulting and project implementation to project leaders in the Saskatchewan health system.

In addition to the ongoing work of the six provincial service lines, 3sHealth also advanced several strategic priorities within the health system. These are:

### Administrative information management system

- Replacing 82 ageing, non-integrated systems with a single software solution to more effectively manage finance, human resource, supply chain, and enterprise performance management processes. The project is a provincial health system initiative involving the Saskatchewan Health Authority, 3sHealth, eHealth Saskatchewan, the Saskatchewan Cancer Agency, the Saskatchewan Association of Health Organizations Inc., and affiliate employers.
- Supports the move to a unified provincial health system through the delivery of timely integrated reporting to inform decision-making, provides convenient options for employees, and ensures that supplies are available when and where needed.

### Self-edit dictation

- Enables clinicians in the province to dictate and edit patient care reports in one real-time step, immediately distributing and saving the report to the electronic health record.
- Gives other providers on the patient's care team access to electronic patient reports in much less time.

### Path to Health claims management redesign

- Changes the way 3sHealth employee benefits provides service and support to plan members during the disability claim process.
- Improves customer service by creating more touchpoints with plan members, making forms easier to complete, and providing treatment funding and rehabilitation services so that plan members can get the support they need during recovery.

## Operating highlights

3sHealth prides itself on fostering a strong culture of continuous improvement, innovation, and teamwork amongst employees and together with health system partners. The organization's vision is to provide province-wide services that better support a high-performing and sustainable patient- and family-centred health system.

Two key targets include positively impacting the lives of 1.2 million people and saving \$1 billion dollars by 2025.



Positively impact 1.2 million lives



Save \$1 billion

# 3sHealth's drivers

3sHealth believes it can deliver on its goals by focusing on four drivers:

- Continuously improving our service for patients and customers, health system partners, and 3sHealth teams;
- Improving quality and generating cost savings;
- Living better together; and
- Investing in our people.

## Driver 1: Continuously improving our service

*... For patients and customers*

### Patient- and family-centred care

In 2019-20, 3sHealth worked to enhance its engagement with patients, families, and health system employees. For example, at 3sHealth's annual staff engagement day, 3sHealth invited a patient-family advisor to speak on a panel alongside representatives from the Ministry of Health, the Saskatchewan Health Authority, and 3sHealth leaders. The organization also worked with its service lines to identify and to recruit five additional patient-family advisors for 3sHealth's various health system partnership committees. The input patient-family advisors provide to these committees is invaluable to health-care decision makers and all Saskatchewan patients.

In October, 3sHealth hosted the first meeting of the newly created Patient Family Advisory Council. A patient-family advisor co-chaired the meeting composed of advisors and leaders. 3sHealth also integrated patient-family advisors throughout its strategic planning process to bring a patient perspective to the planning. 3sHealth continues to monitor, improve, and align its processes to the Saskatchewan Health Authority and provincial standards.

### Dictation and transcription

The provincial dictation and transcription service ensures accurate patient care report information is flowing between health-care providers in a timely fashion so that patients continue to receive high-quality care. In 2019-20, medical transcriptionists transcribed approximately 1.69 million minutes that care providers dictated after caring for a patient. This equates to approximately 500,000 acute care patient care reports in 2019-20.

*"I am now able to dictate immediately and get the reports quickly. I love the new transcription service."*

Dr. Omar Sultan, Cardiologist

Medical transcriptionists strive to transcribe and distribute reports within 24 hours. During 2019-20, 75 per cent of reports were available to patients and physicians within 24 hours. Efforts to increase the percentage of reports transcribed within 24 hours include a focus on service line productivity and exploration of automated efficiencies. Towards the end of the fiscal year, the health-care system saw an unprecedented drop in the number of dictated acute care patient reports due to COVID-19 measures. Less volume allowed for a temporary near elimination of outsourcing of transcription services and the redeployment of medical transcriptionists to other opportunities to assist the Saskatchewan Health Authority during pandemic planning and preparation.

In 2019-20, 3sHealth continued working with physicians across the province to implement self-edit dictation software. Self-edit dictation software allows providers to dictate and edit patient care reports in one real-time step. Self-edit dictation does not utilize transcription services and means the reports are now available to other care providers in much less time. 3sHealth set a strategic target to support an additional 1,100 physicians and clinicians to use self-edit dictation in their Saskatchewan Health Authority patient care workflow by the end of March 2020. The ransomware

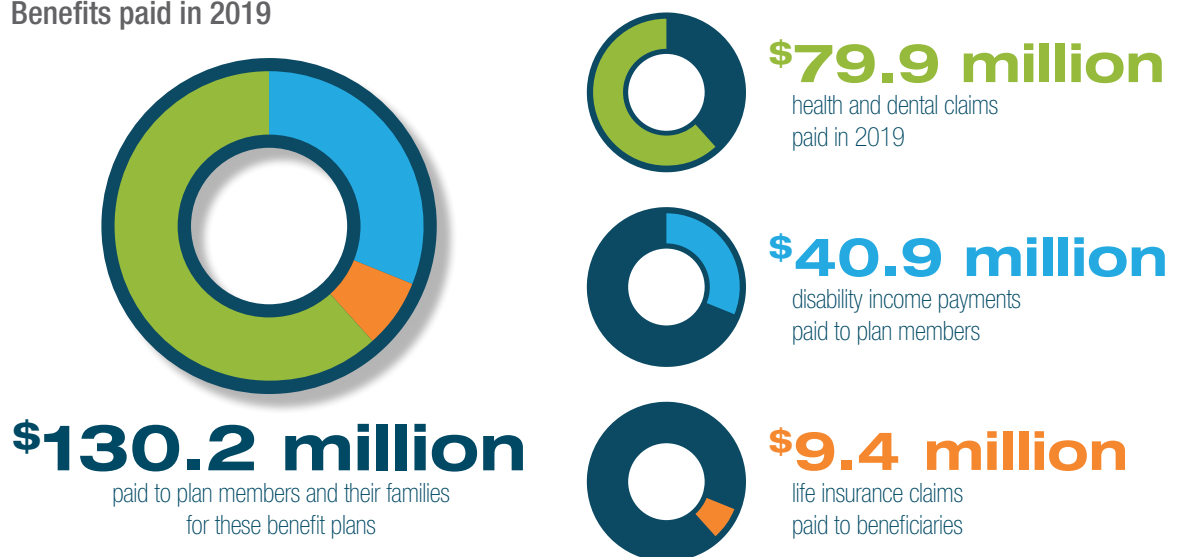
attack on the health system in January 2020, COVID-19 response activities, and the technical readiness of the health system all limited the intended pace of self-edit deployments in 2019-20. During 2019-20, 3sHealth onboarded 267 Saskatchewan Health Authority physicians and clinicians towards the 1,100 goal.

There are approximately 1,200 clinicians using self-edit dictation technology in the provincial health-care system.

## Employee benefits

3sHealth administers the benefit plans on behalf of health system employers in Saskatchewan. In 2019, the employee benefit plans paid over \$130 million to plan members. Plan members claimed and 3sHealth administered over one million extended health care claims for over \$42 million in claims reimbursement. The Core and Enhanced Dental Plans paid over \$37.9 million in reimbursements for plan members and their families in 2019. The plans provided \$9.4 million in life insurance benefits to plan members' beneficiaries as well as \$40.9 million in disability income.

### Benefits paid in 2019



The Employee Benefit Plans Board of Trustees approved significant enhancements to the plans throughout 2019-20. These enhancements included:

- Increasing the psychology/social work annual maximum to \$1,000 from \$400;
- Increasing the massage therapy annual maximum to \$500 from \$400; and
- Covering the cost of routine vaccines and continuous blood glucose monitors.

3sHealth employee benefits embarked on a three-year strategic plan to redesign the way it delivers disability claims management to plan members. Employee benefits' vision is to build collaborative support with beneficiaries on their path to health. Throughout the redesign, 3sHealth has implemented multiple improvements to serve its customers better. Two examples include the "initial expectations call" and the "C.A.R.E. call." The initial expectations call – where a 3sHealth benefits services officer calls a plan member applying for disability benefits to talk them through the process and to answer all of their questions – is now the first step in the disability application process. Within three business days of receiving the plan member's complete application, the 3sHealth adjudicator contacts the plan member for a C.A.R.E. (collaboration, assessment, relationship-building, and expectation-setting) call on 100 per cent of long-term disability claims. The C.A.R.E. call allows the adjudicator to understand the plan member's current situation and any additional support the plan member may need.

Embedding clinical expertise in the team further enhanced the disability claims management process and supports real-time consultation and collaborative decision-making. Two of the positions are rehabilitation advisors and two are mental health advisors. These new roles support disability adjudicators. Having both physical and mental health expertise embedded in the 3sHealth team is a positive change and reduces the time it takes to make claim decisions.

The advisors also make recommendations for proactive treatment funding on approved claims. The Disability Income Plans provide treatment funding to plan members on an approved disability claim to aid their recovery and return to work. Treatment funding includes supports such as additional physiotherapy treatments, psychology visits, or functional assessments.

In the fall of 2019, 3sHealth ran a successful contest that encouraged plan members to build easy and healthy habits – such as going for walks, eating salads, and getting a good night's sleep – which are small changes that make a big difference in mental and physical health. By participating, plan members entered a draw to win weekly and grand prizes.

Lastly, as health-care employees across the province fought the COVID-19 pandemic, 3sHealth's employee benefits team worked diligently to continue providing the uninterrupted service that plan members count on.

## **Linen**

3sHealth's provincial linen services manages the provincial health-care linen contract and supplies more than 27 million pounds of clean linen to 140 health-care facilities annually. The provincial linen service contract continues to offer the province the benefit of capital cost avoidance and reduced operating costs within facilities.

In 2019-20, the 3sHealth's linen service line focused on further improving services and products and deepening its partnership with the Saskatchewan Health Authority to focus on system-wide changes that result in higher linen quality and reduced costs. For example, the linen service worked with the Saskatchewan Health Authority and its staff to introduce safer patient apparel, such as pajama pants with elastic bands to replace those with waist drawstrings, and to make major improvements to patient comfort by implementing an improved fitted repositioning sheet. Some other improvements included the introduction of higher-quality facecloths at no extra cost to the health system, an implementation of a dry microfiber mop in some acute health-care facilities, and isolation gowns that are easier to wear and that dry more quickly.

3sHealth's linen service has been playing a crucial role in the Saskatchewan health-care system's response to COVID-19. The linen team worked closely with all partners to ensure that linens and personal protective equipment go to the right place, at the right time, in the right amount.

## **Provincial contracting and supply chain**

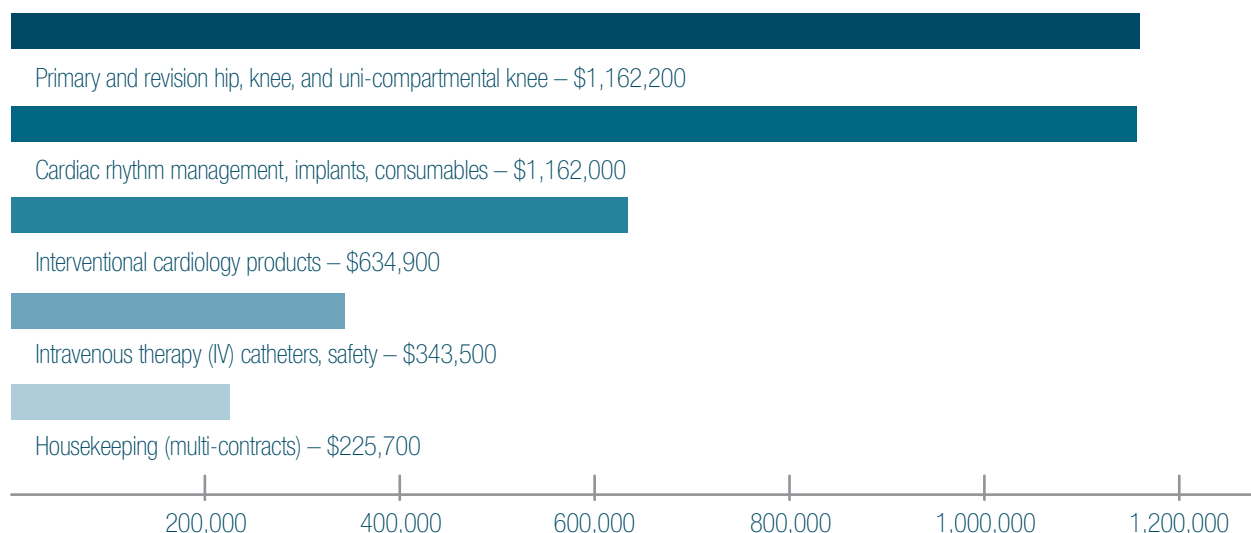
The provincial contracting and supply chain team at 3sHealth engages clinicians, employees, and patients to procure high-quality products at the best price possible and manages more than 2,100 health system contracts for goods and services worth more than \$213 million annually.

Provincial contracting has contributed the bulk of 3sHealth's cumulative health system savings through shared services over the past ten years. The team applies best practices and works collaboratively with health system partners to support and lead supply chain initiatives and to implement national, provincial, and multi-provincial contracts for products, services, and supplies.

3sHealth, together with an administrative and clinical team from the Saskatchewan Health Authority, engaged multiple vendors to supply cardiac rhythm disease management devices for Saskatchewan patients. This work resulted in a multi-vendor contract structure that brought better access for patients living in rural areas, flexibility in device selection for physicians, and opportunities for greater health system savings. Typically, product standardization can improve quality and safety outcomes. However, in some circumstances like this one, multiple vendors and product choices are more appropriate. A multi-vendor cardiac rhythm disease management contract allows physicians and patients to have more device options to choose from.

3sHealth and the Saskatchewan Health Authority were also a part of a pan-Canadian effort with six other provinces co-ordinated through HealthPRO, a national group purchasing organization that 3sHealth partners with for health-care contracts, that raised awareness among pharmaceutical suppliers of what Saskatchewan hospitals needed to help safeguard patients. Successes achieved to date for Saskatchewan patients and families include a 20 per cent increase in barcodes on a medication's unit-of-use, implementing a national protocol for the advance notification of product changes, and helping introduce 39 new commercially available products that meet patient safety objectives.

### The top five types of contracts that generated the most in estimated savings\* in 2019-20 are:



\*Savings are calculated based on historic volumes and not future volumes.

### Transformational services

3sHealth introduced a new provincial service line in 2019-20 called transformational services. The service line provides consulting and project implementation services to its partners, including eHealth Saskatchewan, the Saskatchewan Health Authority, and the Saskatchewan Cancer Agency. Transformational services uses the tools, techniques, and experience gained in previous 3sHealth projects – such as linen, transcription, and payroll projects – to reduce implementation risk and increase the speed at which benefits are realized.

The main tool that 3sHealth uses to achieve these outcomes is the *Playbook: A Guide to Delivering Innovative Change*. The playbook was co-developed with the Saskatchewan Health Authority and other health system partners. It combines best practices from the fields of project management, business analysis, change management, and continuous improvement, resulting in a consistent implementation standard that improves quality, reduces risk, and brings the patient's voice into any project. The playbook is available and free to use for anyone in the Saskatchewan health system.

Some examples of transformational services' active engagements include the staff services inquiry centre, which is a new call centre set up to support the payroll e-portal, and the small volume syringe pumps project, which consists of the implementation of a new, standard syringe pump across the province.

When the province's reaction to COVID-19 began, the transformational services team supported both the Saskatchewan Health Authority and eHealth Saskatchewan with a number of initiatives to enhance COVID-19 responses. Some of these initiatives included using an online platform to give Saskatchewan Health Authority managers and employees access to information related to COVID-19, a system to monitor every hospital bed in the province to better manage patient flow, enhancing the 811 HealthLine due to a spike in demand for the service, and much more.

## *... For health system partners*

### **Payroll and staff scheduling**

The provincial payroll and staff scheduling services team works meticulously year-round to ensure that more than 48,000 health system employees across 28 organizations receive their pay correctly and on time. In addition to performing biweekly payroll processing, the team also administers the various scheduling systems health system partners use.

In 2019-20, the payroll system paid more than \$2.5 billion in compensation. Throughout the year, provincial payroll and scheduling services redeployed some staff to the administrative information management system, stood up a new midrange computer system that runs payroll processes in a quarter of the time, and cross-trained staff within the department to better serve customers.

3sHealth also administers various systems that staff schedulers in the Saskatchewan Health Authority use to fill shifts for more than 26,000 health-care employees. 3sHealth's goal is to ensure the right provider is working at the right time and in the right place to enable excellent patient care.

### **The staff services inquiry centre**

The creation of a single health authority in Saskatchewan, along with the future implementation of the administrative information management system, will bring about changes to the human resources service delivery model for Saskatchewan health-care employees. When the administrative information management system launches, both employees and their managers will need a support model for the system.

In 2019-20, 3sHealth and the Saskatchewan Health Authority set up the staff services inquiry centre, which is a human resources contact centre for employees and managers when they have questions about payroll, benefits, employment, employee expense reimbursement, and all other human resources services. The staff services inquiry centre includes a call centre and a digital self-service portal.

When the province began its pandemic planning and COVID-19 response, the staff services inquiry centre shifted its focus to enable new COVID-19-related functionality, such as reporting and dashboards that provided much-needed insight for the Saskatchewan Health Authority Emergency Operations Committee and the entire health system.

### **The employee and family assistance program**

The employee and family assistance program provides its members and their immediate family members with immediate and confidential help for any work, health, or life concern. During the 2019-20 year, two new organizations and 370 employees joined the 3sHealth-administered employee and family assistance program. The new organizations in 2019-20 included eHealth Saskatchewan and the Saskatchewan Association for Safe Workplaces in Health. To join the employee and family assistance program, an organization needs to either have its payroll or benefits services administered by 3sHealth. As of March 31, 2020, 48,304 people are part of the employer-paid plan.

### **COVID-19**

Towards the end of 2019-20, Saskatchewan and its health system began the response to COVID-19. 3sHealth redeployed staff from many of its services lines and departments to the Saskatchewan Health Authority and other health-care partners, in areas where 3sHealth's employees' skills could most further efforts to flatten the curve and prepare for the pandemic.

## *... For 3sHealth teams*

### **Adjusting to flatten the curve**

To keep its employees safe and do its part to help flatten the curve, 3sHealth adjusted its processes and working environment in the wake of COVID-19. In mid-March of 2020, 3sHealth began taking proactive measures to fight the virus, such as closing its office to visitors and sending its employees home to work. 3sHealth has supported employees throughout the transition so they can continue to deliver excellent service to customers and partners.

### **Continuous improvement**

3sHealth has a culture of continuous improvement. Each individual is empowered to implement, in collaboration with fellow team members, a minimum of two improvements per month. These improvements can be big or small. 3sHealth's goal is to continually look for ways to improve processes, eliminate waste, and enhance service to customers. Since the initiative began five years ago, 3sHealth employees have collectively implemented more than 19,000 improvements to their daily work and processes.

Throughout the year, teams continued to develop and document regularly performed processes in order to continuously improve. Teams revised and refined their steps until they were happy with the result. By standardizing processes and reducing waste, teams show their commitment to delivering consistent and exceptional service to customers and partners.

In 2019-20, 53 guests from seven organizations toured 3sHealth to learn about the organization's daily visual management, improvement ideas process, and collaborative work environments. In the world of continuous improvement, 3sHealth has become recognized as a centre of excellence.

3sHealth's continuous improvement team ensured that all staff have the tools and modified processes they need to keep continuously improving without interruption.

## **Driver 2: Improving quality and generating cost savings**

### **Improving quality**

In 2016-17, 3sHealth developed a methodology to track the quality effects that shared services have on patients. At the end of 2019-20, 3sHealth is proud to report that shared services initiatives positively impacted an additional 95,350 lives. Some of these include:

- The rate that SUN and General plan members pay for their disability income plan decreased, impacting 15,448 lives positively;
- 4,419 residents at long-term care facilities across Saskatchewan benefited from bigger, softer, gentler, and higher-quality facecloths that the health system introduced at no additional cost; and
- 69,833 patients benefited when 3sHealth, eHealth Saskatchewan, and the Saskatchewan Health Authority created the ability to add transcribed medical reports from Saskatchewan health-care facilities into the electronic health record viewer known as the eHR Viewer.

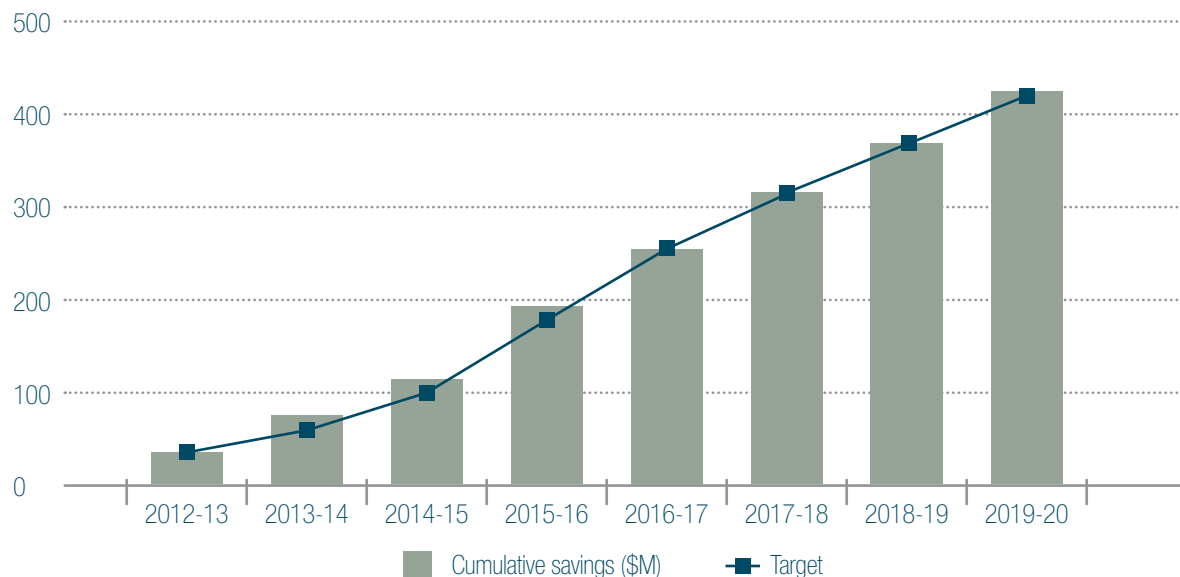
3sHealth has a target of positively impacting 1.2 million lives by 2025. To date, 3sHealth has positively impacted the lives of 780,826 patients in Saskatchewan through work done in its provincial service lives.

In order for an improvement to positively impact a life, it needs to improve the quality of care in terms of safety, timeliness, effectiveness, efficiency, equity or reliability, and patient-centeredness. The Institute of Medicine defines these six as the dimensions of quality. 3sHealth calculates the number of lives its initiatives positively impact with health system data.

## Generating cost savings

Through improvement initiatives and close collaboration with partners, 3sHealth also generated significant cost savings for the health system. Efforts from provincial procurement initiatives, contract rebates, provincial linen services, and dictation and transcription services not only strengthened the quality of products and services, but also saved \$8.7 million in 2019-20. 3sHealth's shared services initiatives, which began in 2012, have resulted in savings of \$421.6 million as of March 31, 2020. These efforts not only benefit patients, but they also provide better value for Saskatchewan taxpayers.

### Cumulative health system savings through shared services (\$M) YTD



Savings are largely the result of:

- Provincial contracting, which is a collaborative process with the health system that has reduced the cost of medical surgical supplies, drugs, and services while improving or maintain quality and safety for patients, families, and staff. Running competitive processes and leveraging volume consolidation within the Saskatchewan Health Authority are some key factors in obtaining the best value for the province, including financial savings;
- Implementation of the provincial linen service in 2015, which has produced health system savings of \$50 million in capital cost avoidance and an estimated operational savings of \$4.18 million annually; and
- Operational savings achieved through the provincial implementation of dictation and transcription services reached a “break-even” point in July 2018, at which point initial project investment had been fully recovered. The health system redirected all subsequent savings to 3sHealth’s partners and/or to the deployment of self-edit dictation software.

As of March 31, 2020, 3sHealth generated \$59.7 million in shared service savings in 2019-20. This figure includes:

- \$51.01 million in recurring savings from prior years;
- \$8.7 million in net new savings, consisting of:
  - \$2.85 million in contract savings;
  - \$5.52 million in contract rebates;
  - \$0.012 million in operational savings from provincial dictation and transcription services and from provincial linen services; and
  - \$0.32 million in capital savings.

## Administrative information management system project

The administrative information management system project is a provincial health system initiative involving 3sHealth, the Saskatchewan Health Authority, eHealth Saskatchewan, the Saskatchewan Cancer Agency, Saskatchewan Association of Health Organizations Inc., and affiliated organizations. The project will integrate financial, supply chain, payroll, and human resource management information by replacing 82 non-integrated systems across the health system. The project also supports the Saskatchewan Health Authority in its transition from 12 former organizations to a single effective provincial health authority.

The administrative information management system will provide a more positive and consistent experience for those working within the health system, and it will free staff from repetitive administrative tasks, allowing them to dedicate more time to providing care to patients and families. The system will also make it easier for health-care employees to manage their shifts and to process their expense claims. Provincial supply chain integration will help ensure the right products are available at the right time and in the right place. All of these benefits will support and strengthen the province's move to a single health authority.

The project launched in October 2018 and consists of three phases:

Phase I: This phase, now complete, involved conducting workshops to gain an understanding of the current state of business systems in the Saskatchewan health-care system, while also envisioning a better future state.

Phase II: Launched in February 2019 and currently ongoing as of March 31, the second phase consists of building, testing, and revising a prototype of the final product. As the second phase progresses, a dedicated organization change management team has assessed change impacts to develop and implement a training plan for employees. The team has begun to send out more frequent communications coupled with more frequent training sessions for users, although COVID-19 altered the training timeline.

Phase III: This phase will see the system transition from the production environment to its full release, supporting the new business processes. Modernizing business operations will significantly benefit patients, families, employees, and health-care professionals.

3sHealth will deliver application management services for the administrative information management system through a provincially co-ordinated approach. In partnership with stakeholders, the application management services department will manage the administrative information management system and its processes. Work is ongoing to set up the department, with hiring commencing at the end of 2019-20. The application management services department will be ready and in place to support the administrative information management system when it launches.

The administrative information management system project has experienced delays due to COVID-19. Work with vendors and team members on location stopped due to public health orders related to travel and physical distancing, and the health-care system also redeployed much of the administrative information management system staff to where their skill set could best help combat the pandemic.

## Driver 3: Living better together

3sHealth continued to work closely with its partners on the formation of provincial committees created to establish new governance structures across the health system. These committees focused on improving quality and generating savings within 3sHealth service lines. In 2019-20, each provincial service line regularly surveyed its committee members on their satisfaction with the effectiveness of the committee.

The Partnership Oversight Committee plays a leading role providing leadership and guidance for 3sHealth services.

The committee is composed of health system leaders from the Saskatchewan Health Authority, Saskatchewan Cancer Agency, eHealth Saskatchewan, 3sHealth, the Provincial Affiliate Resource Group, as well as two patient-family advisors.

## Dictation and transcription

In 2019-20, 3sHealth continued to onboard physicians and clinicians to self-edit dictation. At the end of the fiscal year, 3sHealth had trained an additional 267 physicians and clinicians on the self-edit software. Initially, 3sHealth's goal was to have an additional 1,100 clinicians using self-edit dictation workflow by March 31, 2020. Several challenges limited 3sHealth's ability to meet the 1,100 goal, including provincial technology infrastructure issues, a lack of physician access to supported workstations in the acute care setting, change freezes during malware remediation, and, most recently, slowdowns due to pandemic response activities. The Provincial Dictation and Transcription Services Partnership Committee provided direction throughout the implementation of the self-edit project.

The introduction of self-edit dictation is the result of a partnership between 3sHealth, the Saskatchewan Medical Association, and the Saskatchewan Health Authority. The Saskatchewan Medical Association has funded this initiative through the electronic medical record program to extend the service to private clinics, training 158 physicians last year to use self-edit dictation in their clinical practice.

## Provincial contracting and supply chain

Provincial contracting, in collaboration with members of the Saskatchewan Health Authority supply chain service line, created a new, streamlined approval process that better fits the single health authority model, as the former process was built around the former health regions.

The collaboration on the Supply Chain Partnership agreement continues to move forward and is expected to be completed in 2020.

## Linen

Entering its fifth year, 3sHealth's linen service integrated more sites into the provincial linen contract. It also worked with employees across the Saskatchewan Health Authority to develop best practices on how to reduce foreign objects found in linen and to improve linen-related communications across and with the Saskatchewan Health Authority.

The linen service also continued work with its committees, putting in place the Provincial Linen Services Partnership Committee and revising the Linen Advisory Committee to include more members impacted by linen services. In 2019-20 these committees played a key role in setting priorities for linen services, as well as for reviewing/approving changes in some of the linen standards.

## Employee benefits

The Board of Trustees has fiduciary responsibility for the 10 employee benefit plan trusts that 3sHealth administers. The Employee Benefits Committee, made up of equal union and employer representatives, and the Working Committee, made up of two representatives of each union, make recommendations to the Board of Trustees on benefit enhancements, policies, and investments.

## Transformational services

2019-20 was the first year that 3sHealth's transformational services was a provincial service line. Along with working on a variety of projects for the health-care system and 3sHealth's partners, transformational services focused efforts on gathering feedback about and improving the *Playbook: A Guide to Delivering Innovative Change* based on that feedback.



3sHealth also sought to create a “community of practice” with its health-care system partners around these services to eliminate unnecessary overlap and to ensure harmony and integration. These efforts have been temporarily delayed due to COVID-19. Transformational services also reports to the Provincial Oversight Committee.

## Driver 4: Investing in our people

3sHealth employees are the foundation of 3sHealth’s shared success. The organization believes that by continually investing in its people and helping them realize their full potential, it will continue to be successful in the years ahead.

### Professional development

In 2019-20, 3sHealth provided employees with opportunities to learn and grow. For example, 3sHealth provided in-house training programs blending classroom learning with opportunities to apply these lessons on the job. These programs included:

- A welcome orientation package for new employees;
- Corporate policy roll-out education sessions;
- Three levels of continuous improvement learning; and
- Safety training and education (including CPR, AED, and Level 1 Occupational Health and Safety training).

3sHealth also provided supports for its formal leaders so they could continue building high-performing teams that achieve results and support strategic priorities within the health-care system. In 2019-20, the organization developed a new performance management program. The GROW (goals, results, ownership, work) plan was designed for leaders to plan, review, and evaluate their performance for the year, as well as focus on professional development goals.

Again in 2019-20, each non-managerial employee developed an Employee Growth and Development Plan as part of their goal-setting and evaluation.

### Getting involved and giving back

3sHealth’s employee-driven corporate social responsibility program is called “3sHealth Shares.” Employees volunteer their time and provide financial support so 3sHealth can support several worthwhile causes connected with Saskatchewan’s health sector.

In 2019-20, the 3sHealth Shares program raised \$1,533 for the Shock and Trauma Air Rescue Service (STARS), a program that transports critically ill patients from rural and remote centres to major health-care facilities. STARS fundraisers were held at 3sHealth’s annual fall barbecue, Halloween festivities, and Christmas bake sale. 3sHealth also continued to support Canadian Blood Services through two blood donation campaigns. Thirty-four employees registered to give blood in 2019-20.

The 3sHealth Shares program has become one way employees engage with one another and the community as well as live 3sHealth’s values of collaboration, innovation, and bold and courageous leadership. Employees can also become involved in the life of the organization through 3sHealth’s Employee Engagement Advisory Network, the Social Club, and the Occupational Health and Safety Committee.

### Highly engaged staff

For the fourth consecutive year, 3sHealth was recognized as one of Saskatchewan’s Top Employers. One of the factors in 3sHealth’s selection as a Top Employer is its annual employee engagement surveys. Senior leaders at 3sHealth use the engagement survey results to drive decision-making and continuous improvement work throughout the organization.

In the 2019 3sHealth employee engagement survey, 82.8 per cent of employees said that they felt engaged at work. Although lower, this number is close to the previous year's engagement score of 86.4 per cent. 3sHealth's results are still consistently above industry benchmarks.



Employees attended 3sHealth Day, which focused on "The Future of Healthcare" and featured a panel including experts from the Saskatchewan Health Authority, a patient-family advisor, and 3sHealth's CEO.

## Financial highlights

3sHealth's financial statements have been prepared in accordance with Canadian public sector accounting standards (PSAS) issued by the Public Sector Accounting Board, and published by the Chartered Professional Accountants of Canada. The financial highlights are intended to be read in conjunction with the March 31, 2020 financial statements.

This section provides an overview of 3sHealth's financial activities for the fiscal year ended March 31, 2020. Since this information is intended to focus on the 2019-20 fiscal year's activities, resulting changes, and currently known facts, it should be read in conjunction with the audited financial statements beginning on page 28 of this annual report. All amounts in the tables below are expressed in thousands (\$000s) and are for the year ended March 31, 2020.

### Operating results (\$000s)

For the year ended March 31

	2019-20 budget	2019-20	2018-19
Revenue	\$ 63,268	\$ 65,016	\$ 61,185
Operating Expenses	63,268	64,883	59,925
Staff Services Inquiry Centre Initiative – use of accumulated surplus	1,400	-	-
Total Expenses	64,668	64,883	59,925
Annual surplus (deficit)	\$ (1,400)	\$ 133	\$ 1,260

For the year ended March 31, 2020, 3sHealth reported an annual surplus of \$133,000 compared to a budgeted \$1.4 million deficit, and compared to an annual surplus of \$1.26 million in 2018-19. Some key items that allowed 3sHealth to end the year \$1.53 million ahead of the budgeted target were because of savings in salaries and benefits expenses due to vacancies throughout the year, an increase in rebate revenue received, and an increased focus on working with health system partners to decrease discretionary spending; this allowed the staff services inquiry centre initiative expenses to be covered within the current year operating expenses instead of using prior year accumulated surplus. Other smaller items include increased investment income due to not incurring the budgeted deficit, 3sHealth continuing to administer Saskatchewan Association of Health Organizations Inc. operations for the complete fiscal year, and lower amortization expenses as significant capital equipment was not purchased throughout the year.

In approving the budget for the fiscal year ended March 31, 2020, the 3sHealth Board of Directors ("Board") approved the use of \$1.4 million from the accumulated surplus for provincial shared services initiatives. Since this amount was not used during the fiscal year, this resolution was approved for use in the 2020-21 fiscal year to support the go-live of the administrative information management system project and to support the first year implementation and operations of the application management services delivery model.

**Revenue (\$000s)**

	2019-20 budget	2019-20	2018-19
Service fees	\$ 57,895	\$ 57,709	\$ 54,377
Rebate revenue	3,600	4,364	5,335
Customer fee	354	346	340
Investment income	75	200	212
Other	1,344	2,397	921
<b>Total revenue (Schedule 1)</b>	<b>\$ 63,268</b>	<b>\$ 65,016</b>	<b>\$ 61,185</b>

Services revenue increased in 2019-20 over 2018-19 by \$3.3 million (6.1 per cent), primarily due to cost recovery revenue from the employee benefits' Path to Health initiative which resulted in increased care and better processes for disability claimants. Also in employee benefits, 3sHealth had an increase in cost recovery revenue due to the higher investment manager fee expenses driven by increased investment portfolio balances in the plans. Consistent with prior years, the provincial linen service had an increase in revenue due to the onboarding of new facilities to support the health system in Saskatchewan.

Additional revenue streams that were affected year over year were rebate revenue and other revenue. Although net rebate revenue was \$400,000 (11.1 per cent) higher than budget, it was roughly \$1 million (18.2 per cent) below the prior year amount. This was due to the transition of 3sHealth's funding model, which shifted from a Ministry of Health grant to rebate retention during 2018-19. The prior year also included previously deferred rebate revenue being recognized due to 3sHealth's transition to public sector accounting standards. The "Other" revenue stream also saw an increase over budget of approximately \$1 million (78.3 per cent) and an increase over the prior year of \$1.5 million (160.3 per cent). Both of these increases were due to cost recovery revenue from administrative information management system project expenses incurred by 3sHealth. Administrative information management system project expenses included 3sHealth staff seconded to the project, and 3sHealth accessing deferred funds to pay for time clocks related to the implementation of the system.

**Expenses by program (\$000s)**

	2019-20 budget	2019-20	2018-19
Provincial linen services	\$ 26,056	\$ 26,535	\$ 25,849
Employee benefits plans administration	12,318	11,844	9,761
Provincial payroll and scheduling services	6,536	6,230	5,843
Provincial contracting	3,601	3,242	3,250
Transformational services	2,755	5,299	3,233
Provincial transcription services	8,770	8,626	8,515
Provincial employee family assistance program	1,557	1,469	1,182
Corporate services and other expenses	1,675	1,638	2,292
Staff Services Inquiry Centre Initiative – use of accumulated surplus	1,400	-	-
<b>Total expenses (Schedule 2)</b>	<b>\$ 64,668</b>	<b>\$ 64,883</b>	<b>\$ 59,925</b>

Provincial linen services accounts for 40.9 per cent of 3sHealth's 2019-20 program expenses, with the linen service supplier costs being passed on to 3sHealth customers. Increases in the 2019-20 supplier costs were experienced as a result of volume increases due to the onboarding of new facilities, as well as a contracted rate increase of 2.21 per cent.

Employee benefit plans ("plans") administration experienced a budget and actual increase year over year due to the Path to Health strategic initiative that focuses on improving experiences and support in the disability plans. The focus was around better processes, additional staff, and the inclusion of new positions such as mental health specialists within the plans. This is highlighted on page 5 in this annual report. The plans also saw an increase in investment fund manager fees as the investment balances increased year over year.

Transformational services had a year over year increase of \$2.1 million (63.9 per cent) primarily due to implementing the staff services inquiry centre in partnership with the Saskatchewan Health Authority. 3sHealth led the project management of the staff services inquiry centre and worked collaboratively with our health system partners to roll out this new project. The budget for Staff Services Inquiry Centre Initiative – use of accumulated surplus was not required, as the staff services inquiry centre and other project expenses could be covered within the current year operating expenses. See page 10 of this annual report for additional information on the staff services inquiry centre.

Corporate service and other expenses saw a \$37,000 (2.3 per cent) decrease under budget and a \$654,000 (28.5 per cent) decrease from the prior year. During the prior year, as part of 3sHealth's transition to public sector accounting standards explained above, 3sHealth recognized previously deferred rebate revenue and in turn expensed the same amounts during the prior year on health system initiatives with the Saskatchewan Health Authority.

#### Expenses by object (\$000s)

	2019-20 budget	2019-20	2018-19
Purchased services – linen	\$ 25,425	\$ 25,963	\$ 25,338
Salaries and related benefits	14,653	14,152	13,103
Purchased services – transcription	4,624	4,463	4,770
Equipment and computers	2,829	2,831	2,875
Professional services	1,968	2,585	1,351
System support and development	2,069	2,181	1,963
Fund managers – employee benefit plans	1,499	1,846	1,717
Purchased services – staff services inquiry centre (SSIC)	325	1,767	-
Professional services – employee benefit plans	2,003	1,560	1,254
Administrative service contracts – employee benefit plans	1,421	1,462	1,238
Professional services – employee family assistance program	1,508	1,422	1,135
Subscriptions and publications	1,034	931	1,025
Building expenses	833	799	850
Amortization	664	559	489
Training and travel	841	527	527
Legal	564	501	398
Purchased services – SSIC – use of accumulated surplus	1,400	-	-
All other (<\$500k ea.)	1,008	1,334	1,892
Total expenses (Schedule 2)	\$ 64,668	\$ 64,883	\$ 59,925

Linen supplier costs are 3sHealth's largest expense (40.0 per cent), followed by salaries and related benefits expenses (21.8 per cent). Total 3sHealth expenses for 2019-20 were more than the 2019-20 budget, primarily due to excess purchasing rebates that were distributed to the Saskatchewan Health Authority. As in prior years, these rebates were more than 3sHealth's target of \$4 million.

Linen supplier costs (Purchased services – linen) were higher compared to both budget and prior year due to health system volume increases throughout the province and new facilities joining the provincial linen service. Professional services went above budget primarily due to 3sHealth implementing a new service line, application management services, which will focus on the support and maintenance of the administrative information management system. Employee benefit plans fund manager fees (Fund managers – employee benefit plans) saw an increase year over year due to the hiring of new investment fund managers to help diversify the asset portfolios and take on more active investment management; in addition, investment fund manager fees increased due to the investment portfolio balances increasing year over year.

### **Selected financial position amounts:**

As at March 31 (\$000s)

	2019-20	2018-19
Cash	\$ 2,964	\$ 3,895
Short-term investments	7,201	3,059
Capital assets	2,155	2,696
Accounts payable and accrued liabilities	9,416	6,708
Deferred revenue	313	439
Unearned revenue	453	648

The short-term investments increased during 2019-20. This was due to the prior year having a large receivable balance at the end of the year, which was not replicated in 2019-20. Furthermore, 3sHealth had a targeted deficit of \$1.4 million which could be absorbed through operations. As a result, the investment balance remained higher through the end of the fiscal year.

Capital assets decreased during 2019-20, primarily due to no significant capital assets being purchased during the year. The prior year had significant capital assets purchased, which were amortized at a full year rate in 2019-20.

Accounts payable and accrued liabilities were higher in 2019-20 as 3sHealth had outstanding payables related to the administrative information management system project, dictation and transcription services had a higher payables balance due to transitioning to a new vendor, and linen services had higher supplier cost accruals at year end.

Deferred revenue decreased during 2019-20 due to drawing upon the deferred funds for the retiree health and dental plan administration expenses. During the year, there was an administration fee holiday agreed upon with the insurer to allow for a use of, and reduction in, the deferred funds held specifically for this plan's administration expenses.

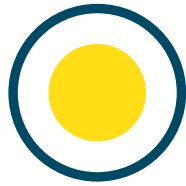
Unearned revenue decreased in 2019-20 as 3sHealth used unearned revenue related to the legacy payroll system to assist in setting up payroll functions of the new administrative information management system.

# Balanced scorecard

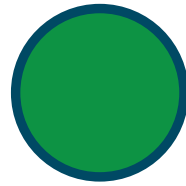
2019-20 priorities and corporate targets



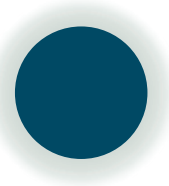
Target not met



Target partially met

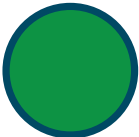

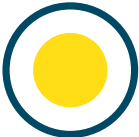


Target achieved

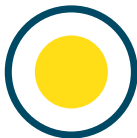
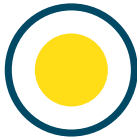


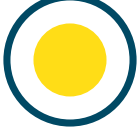



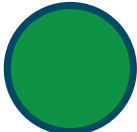
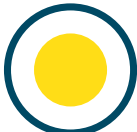
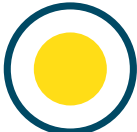
Target exceeded

## Better together






Target	Final status	Comments
100 per cent of service lines achieve a committee effectiveness score of 80 per cent or greater.	 Target achieved	This target was met.
By March 31, 2020, 1,100 additional clinicians will be utilizing self-edit dictation workflow in order to ensure patient care information is available in real time to other care providers.	 Target not met	This target was not met. During 2019-20, 267 additional physicians began using self-edit dictation software to expedite patient care reporting. Several challenges limited 3sHealth's ability to meet the goal of deploying to 1,100 new physicians, including provincial technology infrastructure issues, a lack of physician access to workstations in the acute care setting, and significant slow-down in deployment due to the pandemic planning.
By December 31, 2019, the Saskatchewan health system will be able to support the first 18,000 employees using a provincial staff services inquiry centre by providing the necessary tools to track and respond to staff enquiries, in alignment with the deployment schedule and target operating model of the administrative information management system.	 Target partially met	This target was partially met. The initial "MyConnection" portal is online and being used to access administrative information management system training and position management, and more recently is being used to manage COVID-19-related functions as well. The service model will align with the updated deployment schedule of the administrative information management system.

## Continuously improving our service

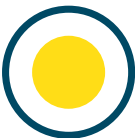
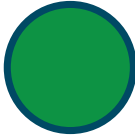
Target	Final status	Comments
100 per cent of service lines achieve a customer satisfaction score of 80 per cent or greater in both product and service.	 Target partially met	This target was partially met. Four out of six service lines met a customer satisfaction score of 80 per cent. Both service and product satisfaction results were used to inform improvement plans.
100 per cent of provincial service lines meet their delivery targets 80 per cent of the time.	 Target partially met	This target was partially met. Four out of six service lines met their delivery target. The results were used to inform improvement plans.
Zero workplace injuries.	 Target not met	This target was not met. While there were workplace injuries, they did not result in the employees missing time away from work.
Two improvements implemented per employee each month.	 Target not met	This target was not met. Teams continue to identify and document improvement opportunities on a daily basis. The overall target for the year was 4,474, and 3sHealth employees implemented 3,746 improvements.
By June 2020, provincial support for all administrative information management system services will be in place providing effective support for all staff.	 Target partially met	This target was partially met. The initial "MyConnection" portal is online and being used to access administrative information management system training and position management, and more recently is also being used for managing COVID-19-related functions. The support model is in place to support the administrative information management system as it goes live.

Target	Final status	Comments
By December 31, 2019, 3sHealth will define and launch its "post-administrative information management system" bundle of support services, which could include payroll application management services, master data management, business intelligence, pay processing, staff service centre operation, timekeeping, and/or other services to ensure seamless service to customers.	 Target partially met	This target was partially met. An application management services agreement has been completed. New roles to support the "post-administrative information management system" bundle have been developed and are being recruited for. The functions and team will be in place to support the administrative information management system when it goes live.
By March 31, 2020, disability adjudicators will not have a collective caseload larger than 160 files.	 Target achieved	This target was met. The adjudicators' current caseload is 139 claims.
By March 31, 2020, case managers will phone 100 per cent of claimants to attempt functional telephone interviews with long-term disability claimants within three days of having a complete claim submission.	 Target partially met	This target was partially met. We achieved 99 per cent of case managers phoning claimants for their functional telephone interviews with long-term disability claimants within three days of having a complete claim submission.
By March 31, 2020, 100 per cent of disability claim forms will be revised to fillable PDF files and simplified to ensure they only ask for required information.	 Target partially met	This target was partially met. The disability booklet was the only document delayed and will be completed by the end of May 2020.

## Improving quality and generating cost savings through innovation

Target	Final status	Comments
90,000 lives positively impacted.	 Target exceeded	This target was exceeded. 3sHealth positively impacted 95,350 lives. Cumulatively, 3sHealth has positively impacted 780,826 lives to date. The target is 1.2 million lives by 2025.
Achieve a balanced operational budget for the 2019-20 fiscal year.	 Target achieved	This target was met, and year-end financial statements show an operating surplus of \$133,000.
\$8 million in system savings (\$3.2 million new contracts and \$4.8 million rebates).	 Target exceeded	This target was exceeded. The organization achieved \$8.7 million in net new savings for the health system.
By March 31, 2020, a decrease in 10 per cent of current transcription outsourcing (\$118,000).	 Target not met	This target was not met. A lower-than-expected transition of physicians to self-editing in the acute care settings resulted in an increase in the number of dictated minutes. By mid-March, however, the volume of dictated reports flowing to the outsourced transcription service was reduced by more than 90 per cent due to the cancellation of elective care due to COVID-19 and resulted in a decrease of dictated patient care reports.
Implementation of the administrative information management system was delayed and, as a result, project targets were not met.	 Target not met	This target was not met. Due to the eHealth Saskatchewan ransomware attack, the province's response to COVID-19, and other project delays, 3sHealth was unable to meet its administrative information management system targets. Work is currently underway to assess the project and set new timelines for 2020-21.

## Investing in our people

Target	Final status	Comments
Engagement score is at or above McLean benchmark and at or above the previous 3sHealth score.	 Target partially met	This target was partially met. The 3sHealth engagement score for 2019 was 82.8 per cent. This was below last year's score of 86.4 per cent, although it exceeded the McLean benchmark of 77 per cent.
3sHealth will retain its Saskatchewan Top Employer status for 2019-20.	 Target achieved	This target was met. 3sHealth has received Saskatchewan Top Employer status for four years in a row.

## Management's Responsibility for Financial Statements

The Health Shared Services Saskatchewan (3sHealth) financial statements and all the information in the Annual Report are the responsibility of management and have been approved by the Board of Directors.

Management has prepared the financial statements in accordance with Canadian public sector accounting standards. Management is responsible for the reliability and integrity of the financial statements and other information contained in the Annual Report. The financial information presented elsewhere in this Annual Report is consistent with that in the financial statements.

Management maintains a comprehensive system of internal controls to ensure that transactions are accurately recorded on a timely basis, are properly approved and result in reliable financial statements. The adequacy and operation of the control systems are monitored on an ongoing basis by the internal audit department.

Provincial Auditor Saskatchewan, the external auditor appointed by the Board of Directors, has audited the financial statements. The Auditor's Report outlines the scope of her examination and her opinion. The external auditor has unrestricted access to management and the Board of Directors to discuss results of the audit work and her opinion on the adequacy of internal financial controls and the quality of financial reporting.



Mark Anderson  
CEO



Tim Frass  
Vice President, Corporate Services

Financial statements of

# Health Shared Services Saskatchewan

March 31, 2020



## INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

### Opinion

We have audited the financial statements of Health Shared Services Saskatchewan (3sHealth), which comprise the statement of financial position as at March 31, 2020, and the statement of operations, statement of changes in net financial assets and statement of 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 3sHealth as at March 31, 2020, and the results of its operations, changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of 3sHealth in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing 3sHealth'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 3sHealth or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing 3sHealth'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 3sHealth'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 3sHealth'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 3sHealth 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 identified during the audit.

Regina, Saskatchewan  
June 30, 2020

Judy Ferguson, FCPA, FCA  
Provincial Auditor  
Office of the Provincial Auditor

**HEALTH SHARED SERVICES SASKATCHEWAN**  
**Statement of Financial Position**  
**As at March 31**

**Statement 1**

	<b>2020</b>	<b>2019</b>
		(Note 17)
<b>FINANCIAL ASSETS</b>		
Cash (Note 3)	\$ 2,964,224	\$ 3,895,175
Short-term investments (Note 3, 4)	7,201,204	3,058,958
Accounts receivable (Note 3, 9)	7,309,161	7,675,907
	17,474,589	14,630,040
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	9,415,661	6,708,148
Unearned revenue (Note 7)	452,850	648,127
Capital lease obligations (Note 15)	696,568	964,703
Deferred revenue (Note 6)	312,954	439,389
	10,878,033	8,760,367
<b>NET FINANCIAL ASSETS</b> (Statement 3)	6,596,556	5,869,673
<b>NON-FINANCIAL ASSETS</b>		
Capital assets (Note 5)	2,155,135	2,695,706
Prepaid expenses	393,612	447,133
	2,548,747	3,142,839
<b>ACCUMULATED SURPLUS</b> (Statement 2) (Note 8)	<b>\$ 9,145,303</b>	<b>\$ 9,012,512</b>

Contingencies (Note 14)

Contractual Obligations and Commitments (Note 15)

*See accompanying notes*

Approved by the Board of Directors:



Chair, 3sHealth Board of Directors



Vice Chair, 3sHealth Board of Directors

## HEALTH SHARED SERVICES SASKATCHEWAN

## Statement 2

## Statement of Operations

For the year ended March 31

	2020	2020	2019
	Budget	Actual	Actual
	(Note 16)		(Note 17)
<b>REVENUES</b>			
Service Fees	\$ 57,894,518	\$ 57,709,317	\$ 54,376,917
Customer Fees	353,905	345,518	339,700
Rebate Revenue	3,600,000	4,363,505	5,335,054
Other	1,345,012	2,397,485	921,570
Investment Income	75,000	199,853	211,891
<b>TOTAL REVENUE</b> (Schedule 1)	63,268,435	65,015,678	61,185,132
<b>EXPENSES</b>			
Provincial Linen Services	26,055,667	26,534,606	25,849,347
Employee Benefits Administration	12,318,422	11,843,532	9,760,459
Provincial Payroll & Staff Scheduling	6,536,244	6,229,713	5,843,237
Provincial Contracting	3,600,847	3,242,263	3,250,361
Transformational Services	2,754,840	5,299,132	3,232,431
Staff Service Inquiry Centre Initiative – use of accumulated surplus	1,400,000	-	-
Provincial Transcription Services	8,770,351	8,625,863	8,515,318
Provincial Employee Family Assistance Program	1,557,328	1,469,283	1,181,901
Corporate Services	1,591,686	1,190,923	874,223
Other Expenses	83,050	447,572	1,417,910
<b>TOTAL EXPENSES</b> (Schedule 2)	64,668,435	64,882,887	59,925,187
<b>ANNUAL SURPLUS</b> (Statement 3)	(1,400,000)	132,791	1,259,945
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	9,012,512	9,012,512	7,752,567
<b>ACCUMULATED SURPLUS, END OF YEAR</b> (Statement 1) (Note 8)	<b>\$ 7,612,512</b>	<b>\$ 9,145,303</b>	<b>\$ 9,012,512</b>

See accompanying notes

## Statement of Changes in Net Financial Assets

For the year ended March 31

	2020	2019
		(Note 17)
<b>ANNUAL SURPLUS</b> (Statement 2)	\$ 132,791	\$ 1,259,945
Acquisition of tangible capital assets	(18,817)	(1,473,088)
Amortization of tangible capital assets	559,388	489,268
Write-down of tangible capital assets	-	6,025
	540,571	(977,795)
Net use (acquisition) of prepaid expenses	53,521	272,580
	53,521	272,580
Increase in Net Financial Assets	726,883	554,730
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	5,869,673	5,314,943
<b>NET FINANCIAL ASSETS, END OF YEAR</b> (Statement 1)	<b>\$ 6,596,556</b>	<b>\$ 5,869,673</b>

*See accompanying notes*

## Statement of Cash Flows

For the year ended March 31

	2020	2019
		(Note 17)
<b>OPERATING ACTIVITIES</b>		
Annual Surplus	\$ 132,791	\$ 1,259,945
Items not involving cash:		
Amortization	559,388	489,268
Loss on disposal of equipment	-	6,025
Change in non-cash working capital items:		
Accounts receivable	366,746	(975,817)
Prepaid expenses	53,521	272,580
Accounts payable and accrued liabilities	2,707,513	(3,472,446)
Unearned revenue	(195,277)	(108,951)
Deferred revenue	(126,435)	26,492
Cash provided by (used in) operating activities	3,498,247	(2,502,904)
<b>CAPITAL AND FINANCING ACTIVITIES</b>		
Purchase of capital assets	(18,817)	(1,473,088)
Repayment of capital lease obligation	(268,135)	(260,636)
Cash used in capital activities	(286,952)	(1,733,724)
<b>INVESTING ACTIVITIES</b>		
Purchase of investments	(61,003,634)	(57,704,215)
Disposal of investments	56,861,388	64,508,167
Cash provided by (used in) investing activities	(4,142,246)	6,803,952
Increase (decrease) in cash for the year	(930,951)	2,567,324
Cash, beginning of year	3,895,175	1,327,851
<b>Cash, end of year (Statement 1)</b>	<b>\$ 2,964,224</b>	<b>\$ 3,895,175</b>

*See accompanying notes*

## 1. NATURE OF OPERATIONS

The Saskatchewan Health-Care Association (SHCA) was incorporated pursuant to an Act to Incorporate SHCA on January 28, 1976. On April 17, 2012, the SHCA adopted the operating name of Health Shared Services Saskatchewan (3sHealth).

The purpose of 3sHealth is to provide province-wide shared services to support a high performing, sustainable, patient and family centred health system in Saskatchewan. 3sHealth also provides administrative services to the employee benefit plans (Note 9).

3sHealth is governed by a nine member board of directors who are appointed by the health system's Governing Council. The Governing Council consists of representatives from the Saskatchewan Health Authority (SHA), the Saskatchewan Cancer Agency and affiliated members. The SHA has control of 3sHealth through the SHA having 96% of the member votes on the Governing Council.

3sHealth is a government not-for-profit organization, is not subject to income taxes, and is a registered charity under the *Income Tax Act of Canada*.

## 2. SIGNIFICANT ACCOUNTING POLICIES

### Basis of Presentation

These financial statements have been prepared in accordance with Canadian public sector accounting (PSA) standards, issued by the Public Sector Accounting Board published by the Chartered Professional Accountants of Canada (CPA Canada).

Following are the significant accounting policies:

#### a) *Prepaid Expenses*

Prepaid amounts are goods or services which will provide economic benefits in one or more future periods. Prepaid expenses include insurance, software resources, subscription renewals, etc.

#### b) *Revenue recognition*

Revenue is recognized in the period in which the transactions or events that give rise to the revenue as described below occur. All revenue is recorded on an accrual basis, except when the accrual cannot be determined within a reasonable degree of certainty or when estimation is impracticable.

**2. SIGNIFICANT ACCOUNTING POLICIES (continued)***i) Government Transfers*

Non-exchange transfers from government entities are referred to as government transfers. Government transfers are recognized as revenue when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability. For transfers with stipulations, the transfer is initially recorded as deferred revenue and revenue is recognized in the Statement of Operations as the liability is settled (Note 6).

*ii) Fees and Services*

Revenues from exchange transactions are recognized in the Statement of Operations in the period that goods are delivered or services are provided. Amounts received for which goods or services have not been provided by year-end are recorded as unearned revenue (Note 7).

*iii) Interest Income*

Income earned on investments held for certain deferred contributions is added to deferred contributions when required by external restrictions. All other earned investment income is recorded as income on the Statement of Operations.

*iv) Other (Non-Government Transfer) Contributions*

Unrestricted non-exchange transfers are recognized as revenue in the Statement of Operations in the period that 3sHealth has the authority to retain the funding, amounts can be estimated and are reasonably assured. Externally restricted non-exchange transfers are deferred until the resources are used for the purpose specified, at which time the funds are recognized as revenue in the Statement of Operations (Note 6).

*c) Capital assets*

Capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, development, improvement, or betterment of the assets. Normal maintenance and repairs are expensed as incurred. Capital assets with a life exceeding one year are amortized on a straight-line basis over their estimated useful lives as follows:

Leasehold improvements	Term of lease
Furniture and equipment	4 – 10 years
Computer equipment	2 years
Software/Application Systems	License Term

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### *d) Impairment of Capital assets*

Capital assets are written down when conditions indicate that they no longer contribute to 3sHealth's ability to provide goods and services or when the value of future economic benefits associated with the capital assets are less than their net book value. Net write-downs are accounted for as expenses in the Statement of Operations.

### *e) Employee future benefits*

#### *i) Pension plans*

Eligible 3sHealth employees participate in the Saskatchewan Healthcare Employees' Pension Plan (SHEPP), a multi-employer defined benefit pension plan. 3sHealth's financial obligation as it relates to SHEPP is limited to making the required monthly contributions currently set at 112% of the amount contributed by 3sHealth employees. Pension expense (Note 13) is included in salaries and related benefits in Schedule 2.

#### *ii) Disability income plan*

Employees of 3sHealth participate in a disability income plans to provide wage-loss insurance due to disability. 3sHealth follows post-employment benefits accounting for its participation in the plans. Accordingly, 3sHealth expenses all contributions it is required to make in the year.

### *f) Use of estimates*

The preparation of financial statements in conformity with Canadian public sector accounting standards requires that estimates and assumptions are made which affect reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Items requiring the use of significant estimates include:

- useful life of capital assets and related amortization

Estimates are based on best information available at the time of preparation of financial statements and are reviewed annually to reflect new information as it becomes available. Changes in estimates and assumptions will occur based on the passage of time and occurrence of certain future events. The changes will be reported in earnings in the period in which they become known. Actual results could differ from those estimations.

### *g) Financial instruments*

3sHealth has classified its financial instruments into one of the following categories: fair value or cost or amortized cost.

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

*g) Financial instruments (continued)*

All financial instruments are measured at fair value upon initial recognition. The fair value of a financial instrument is the amount at which the financial instrument could be exchanged in an arm's length transaction between knowledgeable and willing parties under no obligation to act.

Cash is classified as held-for-trading and is recorded at fair value.

The following financial instruments are subsequently measured at cost or amortized cost:

- accounts receivable;
- short-term investments; and
- accounts payable and accrued liabilities

As at March 31, 2020, 3sHealth does not have any material outstanding contracts or financial instruments with embedded derivatives.

All financial assets are assessed for impairment on an annual basis. When a decline in value is determined to be other than temporary, a loss is reported in the statement of operations.

*h) Allocation of expenses*

3sHealth incurs a number of general support expenses related to the administration of the organization. These support costs (Note 10) are allocated to each business function and service line to determine the cost of delivering services.

The corporate overhead allocation includes costs from departments such as administration, finance, internal audit, information services, etc. They include building lease and operating costs, salaries, postage, courier, telephone, and printing costs. The method of distributing corporate overhead costs is based on the percentage of budgeted expense and is applied each year.

Schedule 2 discloses the breakdown of 3sHealth's Expense by object while Note 10 provides details of the allocated expenses.

*i) Foreign currencies*

Foreign currency transactions are translated into Canadian dollars using the transaction date exchange rate. Monetary assets and liabilities denominated in foreign currencies are adjusted to reflect exchange rates at the balance sheet date. Exchange gains or losses arising on the translation of monetary assets and liabilities or sale of investments are included in the statement of operations in the year incurred.

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### *j) Deferred Revenue*

Deferred revenue may include the following types of funds:

- payments from non-government entities for which an external party has placed restrictions on the use of the resources; and
- payments from government entities for which stipulations imposed by the transferor give rise to an obligation that meets the definition of a liability

Revenue will be recognized in the fiscal year in which the resources are used for the purpose specified by the contributor and/or as the liability is settled.

### *k) Unearned Revenue*

Unearned revenue includes payments received in advance in exchange for a promise of future goods or services from 3sHealth. Revenue will be recognized as goods are delivered or services are provided.

### *l) Statement of Remeasurement Gains and Losses*

3sHealth has not presented a statement of remeasurement gains and losses because it does not have financial instruments that give rise to material remeasurement gains or losses.

## 3. FINANCIAL INSTRUMENTS

### *a) Significant terms and conditions*

On March 11, 2020 a pandemic was declared by the World Health Organization which could have an effect on financial instruments and may affect the amount, timing, and certainty of future cash flows. See Note 18 for further details.

### *b) Financial risk management*

3sHealth has exposure to the following risk from its use of financial instruments: credit risk, market risk and liquidity risk.

#### *i. Credit risk*

Credit risk is the risk of loss arising from the failure of a counterparty to fully honour its contractual obligations. 3sHealth is exposed to credit risk from the potential non-payment of accounts receivable. The majority of 3sHealth's receivables are from the SHA, the Ministry of Health – General Revenue Fund, or other Saskatchewan Crown agencies. 3sHealth is also exposed to credit risk from cash and short-term investments.

**3. FINANCIAL INSTRUMENTS (continued)**

The carrying amount of financial assets represents the maximum credit exposure as follows:

	<b>2020</b>	<b>2019</b>
Cash	\$ 2,964,224	\$ 3,895,175
Short-term investments	7,201,204	3,058,958
Accounts receivable	7,309,161	7,675,907
	<u>17,474,589</u>	<u>14,630,040</u>

3sHealth manages its credit risk surrounding cash and short-term investments by dealing solely with reputable banks and financial institutions, and utilizing an investment policy to guide investment decisions. 3sHealth invests surplus funds to earn investment income with the objective of maintaining safety of principal and providing adequate liquidity to meet cash flow requirements.

*ii. Market risk*

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates, will affect 3sHealth's income or the value of its holdings of financial instruments. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investment.

*iii. Interest rate risk*

Interest rate risk is the risk that the fair value of future cash flows or a financial instrument will fluctuate because of changes in the market interest rates.

3sHealth is exposed to minimal interest rate risk on its cash and short-term investments.

*iv. Foreign currency risk*

3sHealth operates within Canada, but in the normal course of operations is party to transactions denominated in foreign currencies. Foreign exchange risk arises from transactions denominated in a currency other than the Canadian dollar, which is the functional currency of 3sHealth. 3sHealth believes that it is not subject to significant foreign exchange risk from its financial instruments.

**3. FINANCIAL INSTRUMENTS (continued)***v. Liquidity risk*

Liquidity risk is the risk that 3sHealth will not be able to meet all cash outflow obligations as they come due. The following policies and procedures are in place to mitigate this risk:

- 3sHealth maintains sufficient cash and short-term investments to discharge future obligations as they come due; and
- Membership fee structure is reviewed annually and is approved by the Governing Council. Membership fees are used as base operational funding for the upcoming year.

The estimated contractual maturities of 3sHealth's financial liabilities are:

- up to two months for accounts payable; and
- one to twelve months for unearned revenues.

At March 31, 2020, 3sHealth has a cash balance of \$2,964,024 (2019 - \$3,895,175).

*c) Fair value*

The carrying amounts of these financial instruments approximate fair value due to their immediate or short-term nature:

- cash and short-term investments;
- accounts receivable; and
- accounts payable and accrued liabilities.

**4. SHORT TERM INVESTMENTS**

Investment Type	Credit Rating	2020		2019	
		Cost	Market Yield (%)	Cost	Market Yield (%)
Short term funds	R1 High to R1 Low	\$7,201,204	1.69 – 2.06	\$ 3,058,958	1.45 – 2.06
		2020		2019	
Total investment income earned in the year			\$ 202,313		\$ 214,249
Less: amount allocated to deferred contribution accounts (Note 6)			(2,460)		(2,358)
Total investment income recognized as revenue			\$ 199,853		\$ 211,891

# HEALTH SHARED SERVICES SASKATCHEWAN

## Notes to the Financial Statements

March 31, 2020

### 4. SHORT TERM INVESTMENTS (continued)

3sHealth invests its excess cash in a fund that invests in high quality money market securities that mature in one year or less. The securities are primarily denominated in Canadian dollars but may be issued by Canadian or foreign entities. The net asset value of the units of the fund is calculated daily. At March 31, 2020, there is no unrealized gain/loss on the value of this investment as the unit cost value equals the unit market value (2019 - \$nil).

### 5. CAPITAL ASSETS

	2020					2019
	Leasehold Improvements	Furniture & equipment	Computer equipment	Software/ Application Systems	Total	Total
Opening Cost	\$ 626,345	\$ 1,019,291	\$ 321,202	\$ 2,959,496	\$ 4,926,334	\$ 3,528,270
Additions	-	18,817	-	-	18,817	1,473,088
Disposals	-	(4,405)	(7,675)	-	(12,080)	(75,024)
Closing Costs	626,345	1,033,703	313,527	2,959,496	4,933,071	4,926,334
Opening Accumulated Amortization	518,880	845,055	221,504	645,189	2,230,628	1,810,359
Annual Amortization	24,834	48,193	22,156	464,205	559,388	489,267
Disposals	-	(4,405)	(7,675)	-	(12,080)	(68,998)
Closing Accumulated Amortization	543,714	888,843	235,985	1,109,394	2,777,936	2,230,628
<b>Total Capital Assets</b>	<b>\$ 82,631</b>	<b>\$ 144,860</b>	<b>\$ 77,542</b>	<b>\$ 1,850,102</b>	<b>\$ 2,155,135</b>	<b>\$ 2,695,706</b>

### 6. DEFERRED REVENUE

	Balance, beginning of year	Recognized during the year	Amount received/ receivable	Restricted investment income	Transfers	Balance, end of year
<b>Non-Government:</b>	(Note 17)					
Service:						
Employee Benefits	\$ 306,401	\$ (236,887)	\$ 109,090	\$ -	\$ -	\$ 178,604
Administration (Note 9)						
Custodial:						
CUPE Rehabilitation	132,988	(1,098)	-	2,460	-	134,350
<b>Total Deferred Revenue</b>	<b>\$ 439,389</b>	<b>\$ (237,985)</b>	<b>\$ 109,090</b>	<b>\$ 2,460</b>	<b>\$ -</b>	<b>\$ 312,954</b>

## HEALTH SHARED SERVICES SASKATCHEWAN

### Notes to the Financial Statements

March 31, 2020

#### 6. DEFERRED REVENUE (continued)

Details of the significant deferred revenue included in the table are as follows:

##### *a) Employee Benefits Administration*

The Employee Benefit Administration includes the 3sHealth Retiree Benefits Plan (Plan). This Plan is administered by Group Medical Services (GMS) and 3sHealth acts as the Policy Holder on behalf of the eligible retired members. The funds received by 3sHealth and held for the Plan must be used for administrative expenses that are incurred by 3sHealth on the Plan's behalf. Upon wind-up of the Plan, any unused funds must be returned to GMS to be used for the benefit of the individual members. The Plan is an insured health, dental and travel benefit plan for retirees of 3sHealth or its member organizations.

#### 7. UNEARNED REVENUE

	Balance, beginning of year	Recognized as revenue	Amount received/ receivable	Transfers	Balance, end of year
<b>Saskatchewan Health Authority:</b>					
GHX Subscription Revenue	\$ 85,167	\$ (861,025)	\$ 856,490	\$ -	\$ 80,632
Natural Gas Membership	19,008	(84,068)	90,000	-	24,940
Provincial Payroll and Staff Scheduling	543,952	(650,876)	381,802	-	274,878
	648,127	(1,595,969)	1,328,292	-	380,450
<b>Other Government:</b>					
Community Oncology Project	-	-	72,400	-	72,400
	-	-	72,400	-	72,400
<b>Total Unearned Revenue</b>	<b>\$ 648,127</b>	<b>\$ (1,595,969)</b>	<b>\$ 1,400,692</b>	<b>\$ -</b>	<b>\$ 452,850</b>

Details of the significant unearned revenue included in the table are as follows:

##### *a) Provincial Payroll and Staff Scheduling*

The Provincial Payroll and Staff Scheduling unearned revenue represents enhancement fees charged to employers who subscribe to these 3sHealth services. The enhancement fees are specifically charged and deferred for enhancements and acquisition/development of improvements to the payroll and staff scheduling systems. The use of these enhancement fees is governed by both the Financial Management Committee and the Health Human Resources Network which are made up of representatives of the SHA.

## HEALTH SHARED SERVICES SASKATCHEWAN

### Notes to the Financial Statements

March 31, 2020

#### 8. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of 3sHealth less liabilities. This represents the accumulated balance of net surplus arising from 3sHealth's operations.

Certain amounts of the accumulated surplus, as approved by the Board of Directors, have been designated as internally restricted for specific future purposes such as Administrative Information Management System (AIMS), Supply Chain and/or other Provincial Shared Services Initiative. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position.

Details of accumulated surplus are as follows (March 31, 2020):

	Balance, beginning of year (Note 17)	Transferred	Additions	Used during the year in Operations	Capital	Balance, end of year
<b>Invested in Tangible Capital Assets</b>	\$ 2,695,706	-	\$ 18,817	(\$ 559,388)	-	\$ 2,155,135
<b>Internally Restricted Surplus:</b>						
AIMS, Supply Chain and/or other Provincial Shared Services Initiatives	2,269,724	-	-	-	-	2,269,724
<b>Unrestricted Surplus</b>	4,047,082	-	132,791	-	540,571	4,720,444
<b>Total Accumulated Surplus</b>	<b>\$ 9,012,512</b>	-	\$ 151,608	(\$ 559,388)	\$ 540,571	<b>\$ 9,145,303</b>

#### 9. EMPLOYEE BENEFIT PLANS TRANSACTIONS AND ASSETS UNDER ADMINISTRATION

Included in these financial statements are expenses of \$11,843,532 (2019 – \$9,760,459) relating to the operation of the employee benefit plans (EBP's). Accounts receivable includes \$1,257,433 (2019 – \$3,830,749) due from EBP's while accounts payable includes \$252,982 (2019 – \$Nil) related to expenses for the EBP's.

# HEALTH SHARED SERVICES SASKATCHEWAN

## Notes to the Financial Statements

March 31, 2020

### 9. EMPLOYEE BENEFIT PLANS TRANSACTIONS AND ASSETS UNDER ADMINISTRATION (continued)

The fair value of total assets and surplus net assets of the EBP's under 3sHealth's administration at December 31 are:

	2019		2018	
	Fair Value	Surplus	Fair Value	Surplus
Disability Income Plan – CUPE	\$ 85,189,780	\$ 55,667,135	\$ 79,309,402	\$ 54,091,233
Disability Income Plan – General	62,978,355	29,179,794	57,464,999	27,653,451
Disability Income Plan – SEIU West	60,274,740	35,078,760	56,536,964	33,593,311
Disability Income Plan – SUN	89,382,058	44,081,788	82,301,928	44,824,244
Core Dental Plan	14,602,548	11,646,056	12,556,578	10,005,536
In-Scope Extended Health / Enhanced Dental Plan	190,988,969	136,287,897	178,326,419	124,729,324
Out-of-Scope Extended Health / Enhanced Dental Plan	6,673,355	2,851,911	6,639,188	2,979,111
Group Life Insurance Plan	77,114,312	26,552,446	66,827,417	17,492,747
Out-of-Scope Flexible Spending Plan	1,211,871	745,772	1,396,710	937,540
	\$ 588,415,988	\$ 342,091,559	\$ 541,359,605	\$ 316,306,497

Subsequent to December 31, 2019, the financial markets were negatively impacted by the pandemic declared by the World Health Organization on March 11, 2020. This has resulted in significant economic uncertainty as the EBP's have been subject to market fluctuations and may continue to experience significant volatility as the situation evolves. See Note 18 for further details.

### 10. CORPORATE OVERHEAD ALLOCATED

Corporate overhead allocated to business functions and service lines totalled \$4,652,070 (2019 - \$4,401,104). Budgeted amounts are charged directly to business functions and service lines.

	Budget 2020	2020	2019
	(Note 16)		(Note 17)
Provincial Linen Services	\$ 113,445	\$ 113,445	\$ 87,169
Employee Benefits Administration	1,965,621	1,965,621	1,786,269
Provincial Payroll and Staff Scheduling	1,147,238	1,147,238	997,717
Provincial Contracting	463,358	463,358	393,019
Transformational Services	384,310	384,310	490,042
Provincial Transcription Services	516,371	516,371	589,735
Corporate Services	61,727	61,727	57,153
<b>Total Corporate Overhead Allocation</b>	<b>\$ 4,652,070</b>	<b>\$ 4,652,070</b>	<b>\$ 4,401,104</b>

## HEALTH SHARED SERVICES SASKATCHEWAN

### Notes to the Financial Statements

March 31, 2020

#### 11. BOARD EXPENSES

3sHealth Board Members incurred the following travel and per diem expenses for the year ended March 31, 2020. Amounts reimbursed by 3sHealth, which are recorded in Corporate Services in the Statement of Operations, are as follows:

	<b>Board Travel</b>	<b>Per Diems</b>	<b>2020 Total</b>	<b>2019 Total</b>
Barber, Brian (Chair)	\$ 918	\$ 22,532	\$ 23,450	\$ 25,872
Harper, Rennie (Vice-chair)	1,715	12,337	14,052	14,910
Knelsen, Karen	1,174	11,194	12,368	11,913
Kook, Grant	1,414	10,562	11,976	6,593
Meredith, Twyla	32	8,062	8,094	14,184
Shaw, Arnie	1,011	12,831	13,842	15,746
Cartmell, Andrew	71	4,125	4,196	5,875
Code, Donald	2,146	13,112	15,258	16,331
Charlton, Marilyn	1,987	14,937	16,924	11,825
<b>Total Board Expenses</b>	<b>\$ 10,468</b>	<b>\$ 109,692</b>	<b>\$ 120,160</b>	<b>\$ 123,249</b>

#### 12. RELATED PARTY TRANSACTIONS

These financial statements include transactions with related parties. 3sHealth is indirectly related to all Saskatchewan Crown agencies such as ministries, corporations, boards, and commissions under the common control of the Government of Saskatchewan, as well as its key management personnel and their close family members. Additionally, 3sHealth is related to organizations where they have key management personnel and/or their close family members in common.

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at the agreed upon exchange rates charged by those organizations and are settled on normal trade terms.

# HEALTH SHARED SERVICES SASKATCHEWAN

## Notes to the Financial Statements

March 31, 2020

### 12. RELATED PARTY TRANSACTIONS (continued)

	2020	2019
<b>Revenue</b>		
Saskatchewan Health Authority	\$ 45,673,750	\$ 43,345,307
Saskatchewan Healthcares Employees' Pension Plan	85,463	84,482
Saskatchewan Cancer Agency	557,847	690,591
SAHO Inc.	315,471	306,422
eHealth Saskatchewan	128,368	121,392
Ministry of Health	306,515	107,779
	<b>\$ 47,067,414</b>	<b>\$ 44,655,973</b>
<b>Expenses</b>		
Saskatchewan Health Authority	\$ 5,755,810	\$ 5,414,798
Saskatchewan Healthcare Employees' Pension Plan	1,021,117	988,460
Saskatchewan Cancer Agency	185	374,241
Saskatchewan Workers Compensation Board	10,756	27,859
SaskTel	141,377	135,176
eHealth Saskatchewan	311,089	161,078
Ministry of Health	467	158
Ministry of Central Services	10,793	12,292
	<b>\$ 7,251,594</b>	<b>\$ 7,114,062</b>
<b>Accounts Receivable</b>		
Saskatchewan Health Authority	\$ 4,907,154	\$ 2,923,773
Saskatchewan Healthcare Employees' Pension Plan	370	505
Saskatchewan Cancer Agency	29,748	26,533
SAHO Inc.	55,474	21,750
eHealth Saskatchewan	32,767	20,111
	<b>\$ 5,025,513</b>	<b>\$ 2,992,672</b>
<b>Accounts Payable</b>		
Saskatchewan Health Authority	\$ 2,070,684	\$ 1,240,145
Saskatchewan Healthcare Employees' Pension Plan	142,572	204,962
Saskatchewan Cancer Agency	75	39,553
SaskTel	7,603	44,460
eHealth Saskatchewan	31,454	100,065
Ministry of Health	47	127
Ministry of Central Services	1,066	1,040
Ministry of Finance	-	486
	<b>\$ 2,253,501</b>	<b>\$ 1,630,838</b>

3sHealth pays Saskatchewan Provincial Sales Tax to the Saskatchewan Ministry of Finance on all of its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

**13. RETIREMENT BENEFITS***a) Pension plan*

<b>SHEPP</b>	<b>2020</b>	<b>2019</b>
Plan status	open	open
Member contribution rate (% of salary)	8.10-10.70%	8.10-10.70%
Number of active members	132	120
3sHealth member contribution	\$ 911,712	\$ 882,467
3sHealth employer contributions	1,021,117	988,362

The employer's portion of the contributions to the pension plan is included in salaries and benefits.

*b) Disability income plans*

<b>General</b>	<b>2020</b>	<b>2019</b>
Number of active members	125	118
Member contribution rate (% of salary)	0.565%	0.63%
3sHealth contribution rate (% of salary)	0.565%	0.63%
Member contributions	\$ 61,359	\$ 63,453
3sHealth contributions	61,359	63,453

**14. CONTINGENCIES**

3sHealth is named as a defendant in certain lawsuits. Although the outcomes of such lawsuits are not determinable as of the date of these financial statements, in the opinion of management, they will not materially impact 3sHealth's operations, and no provision has been made for them in the accounts.

**15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS***a) Office Leases*

3sHealth has entered into agreements to lease office space in Regina. The Regina lease expires in July 2021. 3sHealth is also responsible for its proportionate share of operating costs of the building and property taxes under this lease. The future minimum lease payments, in each fiscal year, are as follows:

2020/21	\$ 1,048,756
2021/22	349,585

**15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS (continued)***b) Capital Lease Obligations*

3sHealth has financed equipment and software / application systems by entering into capital leasing agreements.

	Cost	Accumulated Amortization	Net Book Value	
			2020	2019
Furniture & equipment under capital lease	\$ 14,210	\$ 12,789	\$ 1,421	\$ 4,263
Software/Application Systems under capital lease	1,347,988	762,845	585,143	854,741
<b>Total assets under capital lease</b>	<b>\$ 1,362,198</b>	<b>\$ 775,634</b>	<b>\$ 586,564</b>	<b>\$ 859,004</b>

Minimum annual payments under capital leases on the asset categories over the full lease terms are as follows:

	Furniture & Equipment	Software / Application Systems	Total
Interest rate	5.88%	3.15%	
Expiry date	31-Aug-2020	30-Sep-2022	
Year ending March 31,			
2021	542	288,706	289,248
2022	-	288,706	288,706
2023	-	144,353	144,353
Total minimum lease payments	542	721,765	722,307
Less amount representing interest	(8)	(25,732)	(25,740)
Present value of net minimum capital lease payments	534	696,033	696,567
Current portion of obligation under capital lease	534	243,925	244,459
	<b>\$ -</b>	<b>\$ 452,108</b>	<b>\$ 452,108</b>

Interest of \$23,724 (2019 - \$31,372) relating to capital lease obligations has been included in bank charges and interest.

**16. BUDGET**

The 3sHealth Board approved the 2019-20 budget on March 20, 2019.

**17. COMPARATIVE FIGURES**

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

During the year, 3sHealth changed its accounting policy with respect to the funding received for the 3sHealth Retiree Benefits Plan administered by Group Medical Services (GMS). 3sHealth now accounts for this funding as restricted revenue from a non-government entity. Amounts received are included in deferred revenue until resources are used for the purposes specified by GMS. In 2018-19 3sHealth adopted Canadian public sector accounting standards and at that time, the agreement between 3sHealth and GMS did not include adequate restrictions to allow for the deferral of these funds. During 2019-20 this agreement was amended to better outline 3sHealth and GMS' understanding of the arrangement, which included the return of unused funds to GMS upon wind-up of the Plan. This change in accounting policy has been applied retroactively with restatement of prior period comparative amounts and has impacted 3sHealth's financial statements as follows:

Total accumulated surplus as at April 1, 2018:

Total accumulated surplus, as previously reported	\$ 8,031,214
Employee Benefits Administration (GMS)	(278,647)
Total accumulated surplus, as currently reported (statement 2)	<u>\$ 7,752,567</u>

Annual surplus for the year ended March 31, 2019:

Annual surplus, as previously reported	\$ 1,287,699
Employee Benefits Administration (GMS)	(27,754)
Total accumulated surplus, as currently reported (statement 2)	<u>\$ 1,259,945</u>

**18. SUBSEQUENT EVENT**

Prior to year-end, on March 11, 2020 the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. Although there was no significant impact on 3sHealth's operations as at March 31, 2020, the situation has continued to evolve subsequent to year-end. The duration and impact of COVID-19 is unknown at this time and it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results and condition of 3sHealth in future periods.

**HEALTH SHARED SERVICES SASKATCHEWAN**  
**Schedule 1- Revenue by Source**  
**March 31, 2020**

REVENUE	2020					2019 Total (Note 17)
	Budget 2020 (Note 16)	Operating Revenue	Unearned Revenue (Note 7)	Deferred Revenue (Note 6)	Total	
Services:						
- Provincial Linen Services	\$ 26,029,865	\$ 26,579,990	\$ -	\$ -	\$ 26,579,990	\$ 25,938,147
- Employee Benefits Administration (Note 6)	12,285,480	11,548,073	-	236,887	11,784,960	9,731,066
- Provincial Payroll and Staff Scheduling	6,262,662	6,272,598	-	-	6,272,598	6,014,136
- Provincial Contracting	2,692,354	1,660,474	861,025	-	2,521,499	2,648,978
- Client Administration Fees	211,998	371,825	-	-	371,825	319,750
- Provincial Transcription Services	8,770,351	8,625,863	-	-	8,625,863	8,515,318
- Provincial Employee Family Assistance Program	1,557,328	1,488,466	-	-	1,488,466	1,189,724
- Other Services	84,480	64,116	-	-	64,116	19,798
Total Services	57,894,518	56,611,405	861,025	236,887	57,709,317	54,376,917
Ministry of Health	244,215	-	-	-	-	-
Customer fees	353,905	345,518	-	-	345,518	339,700
Rebate revenue	3,600,000	4,363,505	-	-	4,363,505	5,335,054
Other	1,100,797	1,662,541	734,944	-	2,397,485	921,570
Investment income	75,000	199,853	-	-	199,853	211,891
<b>TOTAL REVENUE</b> (Statement 2)	<b>\$ 63,268,435</b>	<b>\$ 63,182,822</b>	<b>\$ 1,595,969</b>	<b>\$ 236,887</b>	<b>\$ 65,015,678</b>	<b>\$ 61,185,132</b>

*See accompanying notes*

# HEALTH SHARED SERVICES SASKATCHEWAN

## Schedule 2- Expense by Object

March 31, 2020

	Budget 2020 (Note 16)	2020	2019 (Note 17)
Administrative Service Contracts - Employee Benefit Plans	\$ 1,420,600	\$ 1,462,081	\$ 1,238,363
Amortization	664,206	559,388	489,268
Bad debt expense	5,000	-	2,395
Bank charges and interest	61,573	52,170	59,415
Building expenses	832,520	798,804	849,520
Equipment and computers	2,828,813	2,830,582	2,874,808
AIMS Project	-	267,906	(225,469)
Fund managers – Employee Benefit Plans	1,498,500	1,845,966	1,717,380
Insurance	158,530	71,092	55,264
Legal	563,507	501,448	397,943
Loss on disposal of capital assets	-	-	6,025
Membership fees	94,633	87,128	79,504
Office expenses	319,996	234,145	307,400
Postage and courier	203,385	163,767	167,442
Printing	38,235	14,325	8,400
Professional services	1,968,503	2,584,685	1,351,086
Professional services- Employee Benefit Plans	2,003,478	1,560,074	1,254,313
Professional services – Employee Family Assistance Program	1,508,151	1,421,534	1,135,480
Purchased services – Linen	25,425,125	25,962,737	25,338,333
Purchased services – Transcription	4,623,725	4,462,825	4,769,658
Purchased services – SSIC <sup>1</sup>	325,000	1,767,144	-
Purchased services – SSIC <sup>1</sup> – use of accumulated surplus	1,400,000	-	-
Purchasing rebate disbursement	-	363,505	1,334,571
Salaries and related benefits	14,653,171	14,152,729	13,102,762
Subscriptions and publications	1,034,124	931,420	1,025,068
System support and development	2,069,495	2,180,894	1,963,065
Telephone	126,600	79,602	96,295
Training and travel	841,565	526,936	526,898
<b>TOTAL EXPENSES (Statement 2)</b>	<b>\$ 64,668,435</b>	<b>\$ 64,882,887</b>	<b>\$ 59,925,187</b>

<sup>1</sup>Staff Service Inquiry Centre Initiative (SSIC)

*See accompanying notes*

# Payee disclosure

Fiscal year: 2019-20

## Salaries and benefits

Listed are payees who received \$50,000 or more for salaries, wages, honorariums, car allowances, performance pay, lump sum payments, etc.

### Salaries

Ahire, Seema	74,813	Godwin, Donna	81,447	Phelps, Keith	203,162
Ambroz, Dave	84,977	Goodtrack, Rhonda	95,140	Pituley, Kendra	94,521
Anderson, Mark	256,831	Grundle, Shaun	115,205	Pockrandt, Cheryl	76,151
Anderson, Lisa	62,704	Gudbranson, Sandra	64,154	Potetz, Lesley	82,794
Arends, Jennifer	100,383	Gunther, Todd	70,651	Prettyshield, Shyla	66,907
Arndt, Kendall	227,274	Hallett, Sarah	84,977	Rattray, Holly	67,030
Arrojado, Vanessa	77,055	Harrison, Natasha	90,853	Reimer, Amanda	82,559
Asmundson, Kimberley	82,878	Haynes, Devona	59,565	Rennie, Carady	87,807
Baillie, Sandra	94,971	Hubick, Jacqueline	202,948	Richardson, Dana	78,767
Barabash, Deborah	95,515	Il'chenko, Anna	69,246	Rodgers, Janice	70,039
Barnes, Linda	82,207	Jaworski, Joe	85,802	Ryan, Timothy	85,780
Becker, Jennifer	57,330	Jenson, Alison	59,674	Sandstra, Kathryn	73,931
Binkley, Ashley	64,750	Johnson, Julie	137,978	Santo, Racheal	62,172
Brazeau, Michelle	89,098	Joice, Robert	94,435	Selinger, Lorna	108,998
Buckshaw, Shiona	93,157	Joshi, Disha	84,563	Sentes, Troy	64,753
Carleton-Becker, Laura	61,070	Klassen, Valerie	159,804	Shabatura, Wendy	94,220
Carroll, Rebecca	84,977	Koch, Paula	87,780	Shaw, Sara	55,845
Catchuk, Vicky	68,371	Kozoriz, Anna	90,681	Shearer-Kleefeld, Alana	126,835
Chekay, Ryan	91,651	Kraft, Kent	138,635	Shiplack, Lorne	104,218
Chhajlani, Shweta	89,565	Kulbida, Shauna	95,140	Skolney, Janine	81,293
Chmielewski, Michael	51,796	Lindsay, Victoria	54,261	Stettner, Minda	59,224
Collum, JoAnn	138,218	Litzenberger, Lori-Ann	91,066	Stremick, Karri	70,535
Crawford, James	109,912	Loyns, Nicole	68,947	Stroeder, Kyle	90,791
Dasika, Sam	72,503	MacDonald, Jaclyn	66,205	Switzer, Shelda	108,996
Daver, Rosemary	66,202	MacNevin, Lalanina	84,977	Thompson, Kelly	94,855
Dedman, Sarah	86,280	Malach, Luke	96,064	Thompson, Cheryl	85,638
Deibert, Karen	67,030	Manz, Dallas	94,468	Truong, Mary	63,082
Demmert, Beverly	85,090	McGeough, Jennelle	58,856	Vaisman, Jennifer	74,728
Deringer, Blain	101,292	McKillop, Steven	90,700	Vargas, Jenny	55,857
Dishko, Carla	65,160	Milanovski, Mario	99,780	Walton, Laurie	71,921
Dvernichuk, Rhonda	84,977	Moens, Amanda	56,555	Warawa, Ted	109,411
Dyck, Stuart	72,960	Montanini, Linda	53,139	Wasmuth, Kerry	108,586
Edwards, Jacqueline	94,403	Moorhead, Craig	53,075	Weber, Ryan	89,430
Emperingham, Dianna	55,050	Morse, Shawn	76,800	Wowchuk, Christine	80,240
Fetch, Jennifer	95,691	Mrazek-Fanning, Fran	76,354	Wozniak, Yvonne	95,140
Forrester, Gillian	114,760	Murray, Larisa	87,380	Wright, Andrea	106,880
Frank, Jessica	70,525	Nyland, Shelley	76,457	Xiong, Xin	86,641
Frass, Tim	178,125	Ortman, Matthew	108,325	Yelle, Cynthia	94,116
Gamracy, Tanya	80,819	Peters, Stanley	95,965		

## Goods and services

Listed are payees who received \$50,000 or more for the provision of goods and services, including travel, office supplies, communications, contracts, and equipment.

2002 Victoria Avenue Holdings Ltd.	1,035,927	Joy Dobson Medical Prof. Corp	144,600
3M Canada/Aquity Solutions (formerly M*Modal)	2,265,073	K-Bro Linen Systems Inc.	25,965,644
AON	212,651	Kelly Services Ltd.	124,786
ARC Business Solutions Inc.	158,140	Kronos Canadian Systems Inc.	59,396
Arcas Group Inc.	54,207	Mawer Investment Management	145,521
Bridges Health	80,398	Mercer (Canada) Limited	151,846
Canada Life Assurance Company (formerly Great-West Life Assurance Company)	1,535,517	MFS Investment Management	357,575
Canada Post	101,813	Miller Thomson LLP	66,106
CBI Health Group	513,590	MLT Aikins LLP	186,600
Cerner Canada ULC	167,639	MNP LLP	142,425
CIBC Mellon Global	76,657	Morneau Shepell Ltd.	1,421,534
Deloitte	210,721	NeoPost Leasing Services Canada	65,678
Dentons Canada LLP	268,257	Paradigm Consulting Group Inc.	342,232
Eckler Ltd.	59,325	PH&N Investment Services	608,857
eHealth Saskatchewan	311,089	Saskatchewan Health Authority	5,755,810
France Financial Consulting	73,591	SaskTel	141,377
Franklin Templeton Investments	152,473	SHEPP	1,021,117
George & Bell Consulting Inc.	90,838	Solvera Solutions	2,198,722
Global Healthcare Exchange LLC	924,486	TD Greystone Asset Management	252,539
HealthPRO Procurement Services	52,500	Unigestion Asset Management	295,494
ITM Computer Services	127,182	VIBE HCM Inc.	2,010,806
		WBM Technologies Inc.	131,439





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