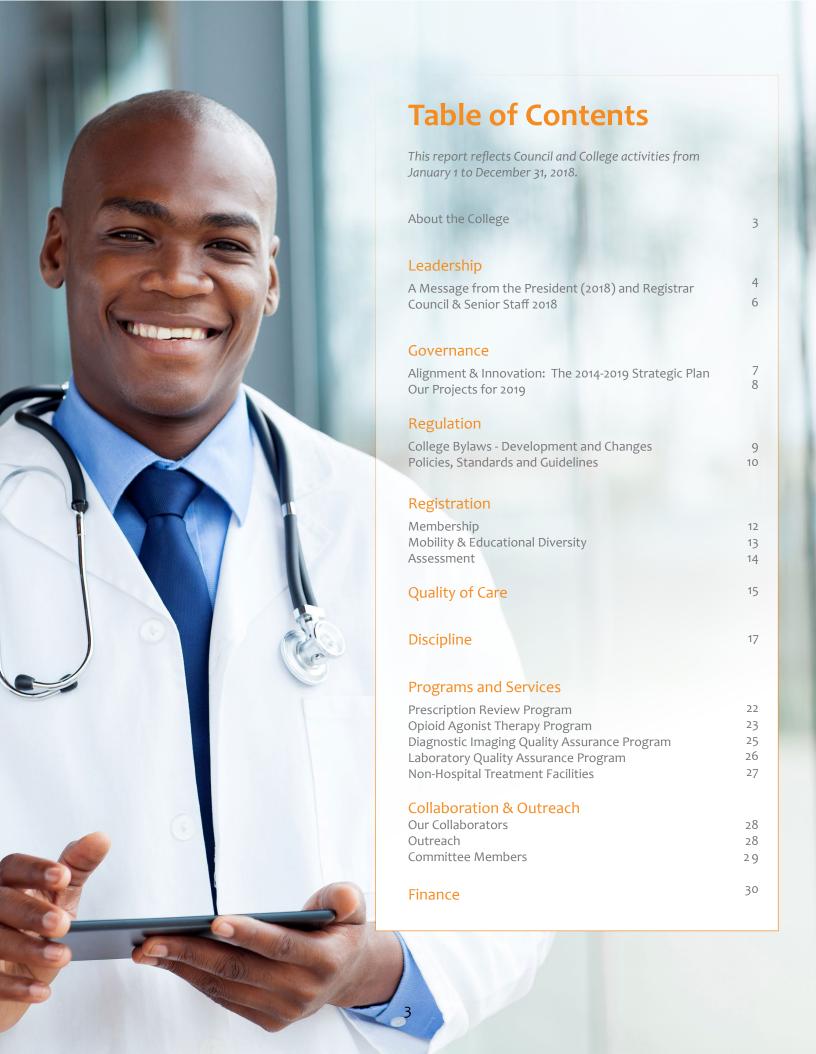


# **Annual Report**

2018





## About the College

The College of Physicians and Surgeons of Saskatchewan is a statutory, professionally-led regulatory body established by legislation of the Government of Saskatchewan and charged with the responsibility to:

- License qualified medical practitioners;
- Develop policies, guidelines and standards of practice in all fields of medicine and ensure their implementation;
- Receive and review complaints, and discipline physicians whose standards of medical care and/or ethical and/or professional conduct are brought into question;
- Administer quality assurance programs under contracts with the Government of Saskatchewan.



To serve the public by regulating the practice of medicine and guiding the profession to achieve the highest standards of care.

The quality of health care in Saskatchewan will be improved by achieving excellence through (our ends):

Public Protection • Healthy Public Policy • Medical Profession Prepared for the Future • Professionally Led Regulation

The College of Physicians and Surgeons of Saskatchewan promises to be:

Principled • Accountable • Transparent • Progressive • Collaborative • Service Oriented

## A Message From the President & the Registrar

The College of Physicians and Surgeons of Saskatchewan's mission is to serve the public by regulating the practice of medicine and guiding the profession to achieve the highest standards of care. As a statutory, professionally-led body established in legislation by the Government of Saskatchewan we are charged with the responsibility to:

- License qualified medical practitioners;
- Develop policies and standards of practice;
- Receive and review complaints and discipline physicians whose standard of medical care and/or ethical or other professional conduct has been brought into question, and;
- Administer quality assurance programs.

The College of Physicians and Surgeons of Saskatchewan also operates four programs under contract with the Ministry of Health:

- The Laboratory Quality Assurance Program;
- The Diagnostic Imaging Quality Assurance Program;
- The Prescription Review Program, and;
- The Opioid Agonist Therapy Program.

## Key Highlights for 2018

- Truth & Reconciliation
- Opioid Misuse
- Review of Sexual Boundary Violations
- Governance Review
- Better Communication with Physicians and Patients
- Competencies & Assessment for Councillors
- Alternate Dispute Resolution

In addition to completing our core work and continuing to work towards outcomes in the strategic initiatives, Council devoted a significant amount of time in 2018 to its response in several other areas including:

- 1. Truth and Reconciliation
- 2. Opioid Misuse and Abuse
- 3. Sexual Boundaries and Sexual Abuse;
- 4. Governance

#### **Truth & Reconciliation**

The Truth & Reconciliation Committee has been working on developing terms of reference as well as an acknowledgement that the land on which we gather is Treaty 6 Territory, the traditional territory and home of the Cree, Dakota, Saulteaux and Métis Nations . We have been fortunate to have one of our public Councillors Mr. Burton O'Soup, an Indigenous member of The Key First Nation, serve as Chair of this committee. Much of the committee's work is to identify opportunities to educate Council members and staff and our physician members to ensure that we are contributing to an environment of cultural safety.

#### **Opioid Misuse and Abuse**

Council has appointed a sub-committee to look at opioid prescribing in Saskatchewan to determine best practices and consider whether certain elements should be mandatory, such as education and the use of the Pharmaceutical Information Program. Council has provided additional funding to engage a part-time pharmacist to assist in developing educational strategies for optimal opioid prescribing.

#### ... continued from p. 4

The College has been working with the Ministry of Health to develop a new Microstrategies database which will have more analytical capability and allow the Prescription Review Program staff to identify opportunities to improve prescribing practices.

New opioid agonist therapy standards, guidelines and policies have been developed as a result of the changes when physicians were no longer required to obtain approval from Health Canada to prescribe methadone. Council determined that an appropriate standard should be set for educational requirements to guide physicians in proper opioid agonist therapy prescribing, which led to a new approval process for prescribers. Part of the educational process is to be mentored. This hopefully will develop the relationships that will support and sustain these physicians in continuing to prescribe opioid agonist therapy. Council and staff continue to seek ways to address the lack of opioid agonist therapy prescribers and hope that physicians will consider contributing by looking after their own patients by being a secondary prescriber for maintenance therapy.

#### Sexual Boundaries and Sexual Abuse by Physicians

Council has started its work on reviewing sexual boundary violations and sexual abuse of patients by physicians. We are keeping abreast of the changes across the country in our sister regulatory organisations. The work will be supported with information arising from FMRAC's annual meeting. The theme of that meeting will be "Physician Sexual Boundary Violations: Effective and Proactive Regulation for Public Protection".

#### **Governance Review**

Council has started its work on a governance review. As a result of the province's decision to move to a single health region, Council has reorganized the boundaries in which Councillors are elected to Council.

Council is looking at best practices for governance including Council size, diversity, etc. Mr. Graeme Keirstead from the College of Physicians and Surgeons of British Columbia provided some highlights of its work on governance review to assist Council. Council identified that it has five areas it wishes to work on initially:

- 1. Developing better communications with physicians.
- 2. Developing better communications with patients.
- 3. Developing expected competencies for Councillors and establishing a process to assist with recruitment.
- 4. Developing a better method for Councillor Assessment.
- 5. Should there be additional standing committees (e.g. a committee that does policy development)? If so, what committee(s)? How should they be constituted?

#### **Alternate Dispute Resolution**

In addition to updating its policies and bylaws, Council has been looking at Alternate Dispute Resolution (ADR) as an additional mechanism to deal with some of the discipline cases which might be amenable to ADR.

Council will continue into the new year with its review of governance issues, including the ADR work, as well as the work in response to reconciliation and the opioid crisis.

It is a privilege to regulate the practice of medicine in the public interest.



## Council and Senior Staff (January 2018)

Back Row/Standing (L-R): Dr. Werner Oberholzer, Dr. James Carter, Dr. N. Prasad Bhathala Venkata, Dr. Karen Shaw (Registrar), Dr. Preston Smith, Mr. Chris Mason, Dr. Mark Chapelski, Dr. Oladapo Mabadeje, Mr. Bryan Salte, Dr. James Fritz, Dr. Oluwole Oduntan, Dr. Olawale (Franklin) Igbekoyi, Ms. Susan Halland, Mr. Ken Smith, Dr. Edward Tsoi, Mr. William Hannah, Dr. Pierre Hanekom, Ms. Caro Gareau, Ms. Sue Waddington. Front Row/Sitting (L-R): Mr. Marcel de la Gorgendière, Dr. Micheal Howard-Tripp, Dr. Laura Lee McFadden, Dr. Grant Stoneham (Vice President), Dr. Alan Beggs, Dr. Brian Brownbridge (President), Dr. Adegboyega Adewumi, Ms. Sheila Torrance.



## **Council Members**

Dr. Brian Brownbridge

**Dr. Grant Stoneham** 

Dr. Alan Beggs

Dr. Adegboyega Adewumi Dr. James (Jim) Carter

Lionel Chabot (appointed May 2018)

Dr. Mark Chapelski

Mr. Marcel de la Gorgendière (term ended May 2018)

Dr. James Fritz

Ms. Jaspal Gill (May-Dec 2018)

Ms. Susan Halland (term ended May 2018)

Dr. Pierre Hanekom

Mr. William Hannah

Ms. Isabel Hedayat (Jan-April 2018)

Dr. Olawale (Franklin) Igbekoyi

Dr. Oladapo Mabadeje

Dr. Oluwole Oduntan (Jan-July 2018)

Mr. Trevor Poole (May-Dec 2018)

Mr. Ken Smith

Dr. Preston Smith

Mr. Burton O'Soup (appointed May 2018)

Dr. Edward Tsoi

Dr. N. Prasad Bhathala Venkata

Saskatoon Saskatoon Regina Moose Jaw

Regina North Battleford Lloydminster

Saskatoon Regina Prince Albert Air Ronge Melfort

Kenaston Saskatoon Rosetown Prince Albert

Yorkton Saskatoon Saskatoon Saskatoon Norquay

Estevan

Swift Current

Anaesthesia
Diagnostic Radiology
Orthopedic Surgery

**Orthopedic Surgery** Psychiatry General Surgery Public Member Family Medicine Public Member Otolaryngology Public Member Public Member **General Practice** Public Member Student Observer Family Medicine **General Surgery General Practice** Student Observer Public Member College of Medicine Public Member Family Medicine

Psychiatry

President Vice President Past President

### **Executive Committee**

Dr. Brian Brownbridge

Dr. Grant Stoneham

Dr. Ed Tsoi Dr. Mark Chapelski Mr. Ken Smith President Vice President

Member at large - Physician Member Member at large - Physician Member

Member at large - Non-Physician Member

## Alignment and Innovation The 2014-2019 Strategic Plan

In 2018, the College of Physicians and Surgeons of Saskatchewan continued its focus on three strategic priorities:

#### 1) Optimize Practice Excellence

The College continues to improve its processes to assess physicians for entry to practice, in alignment with national standards.

Working with FMRAC, the College continues to work on enhancing competency throughout the physicians' career lifecycle. The College worked with FMRAC, the College of Family Physicians of Canada, and the Royal College of Physicians and Surgeons of Canada to establish a process to ensure compliance with the continuous medical education requirement. In addition, the College continues to be a stakeholder in the Physician Performance Improvement framework of FMRAC and its partner, the Medical Council of Canada.

The College has completed the processes to change scope, which assists in ensuring that physicians work within their current skills and knowledge.

The College has updated a number of practice standards and guidelines in 2018, which are reported elsewhere in the annual report.

#### 2) Enhance Awareness and Trust of the College

The College has worked with its external partners and external stakeholders to improve communications. Stories and statements gathered from Indigenous people shape our understanding of their reality. The College supported the *Gathering for the Miyo Mahcihowin* (physical, mental, emotional and spiritual well-being) conference held in Saskatoon March 15-16, 2019.

The Quality of Care department has reinstituted a survey of its complaints review process, and Registration Services continues to update standard operating procedures, and cross train to facilitate workload leveling and be able to respond to licensure requests in a timely manner.

To ensure continued dialogue with the membership and the public, we seek feedback on our processes and policies. The College continues to review its bylaws with stakeholder input to ensure they are current and relevant. We are using social media as a vehicle to improve communication with our members and the public.

#### 3) Optimize Operational Excellence

The Human Resource work included the updating of job profiles and accountabilities, improvement to the orientation to the College with onboarding documents, and an updated employee handbook. Continued efforts have been made to improve work-life harmony for staff through improved workflows and leveling of workloads.

The College continues to improve its efficiency and effectiveness of its internal processes through continuous review. A document management system is operational and the plans to improve workflow processes is ongoing.

The College continues to effectively manage its resources and provides services on behalf of the Ministry with its role in Non-Hospital Treatment Facilities, Laboratory Quality Assurance, Diagnostic Imaging Quality Assurance, Opioid Agonist Therapy, and the Prescription Review Programs.

Council has started its Governance review for its effectiveness.



## Our Projects for 2019

Plans to renew Council's strategy for the future are already underway, as 2019 will mark the final year of the current 2014-2019 Strategic Plan. In a new strategic plan to be developed for 2020 onwards, Council aims to continue to improve its efforts and initiatives to ensure the delivery of the highest standards of care for all Saskatchewan citizens. For the coming year, we plan to:

#### Governance

- develop a new Strategic Plan;
- continue to review the Governance model and consider best practices;
- work towards increasing the diversity of Councillors;
- develop new policies and improve existing policies to guide our members;
- continue the work of the Truth and Reconciliation Committee and seek collaboration and partnerships with Indigenous organisations to assist us with committee work relating to the *Calls* to Action in the Truth & Reconciliation Commission Report,

#### Operational

- continue the nearly completed move to electronic files;
- continue to optimize the Quality of Care processes to better assist the public and affected physicians in navigating through the system;
- continue to improve the timely disposition of discipline matters, consistent with legal principles of fairness and natural justice;
- continue to collaborate with national partners in integrating International Medical Graduates (IMGs) into the workforce through nationally accepted practice ready assessment processes;
- continue to improve the supervision process and summative assessment process to assist our internationally trained physicians to achieve an enduring form of licensure;
- continue collaborating at a national level in reviewing Physician Assessment Tools and their potential use in physician performance improvement;
- explore new solutions for improving delivery of our communications to physicians and the public;
- continue to seek solutions to improve capacity and optimize the use of information management systems;
- continue to review risk and risk mitigation strategies in the College's operations;
- work towards succession planning for several senior management positions.

We look forward to further developing the current initiatives in 2019 and pursuing new initiatives for improvement within the next Strategic Plan.

## Bylaw Development and Changes

he College's Regulatory Bylaws establish expectations for physicians and for the College. They establish practice standards, establish a Code of Ethics, define certain forms of conduct as unprofessional and establish requirements for licensure. The Council actively reviews College bylaws, policies, standards and guidelines to ensure that they remain appropriate. All are posted on the College's website.

### Bylaw Changes in 2018

During 2018, the Council adopted several changes to the College's Regulatory Bylaws:

1. The Medical Council of Canada Qualifying Examination Part 1 (MCCQE1) will be a minimum requirement for licensure.

The Medical Council of Canada no longer offers the Medical Council of Canada Evaluating Examination. Effective June 30, 2019 MCCQE1 will be the minimum requirement for licensure in Saskatchewan. MCCEE will no longer be accepted.

2. The Regulatory bylaws were amended to make it clear that a physician whose postgraduate training was taken outside of Canada can attain a regular licence with MCCQE1 and 5 years of successful practice.

Bylaw 2.4 was amended to make this clear. This applies to physicians who were licensed on a provisional licence prior to the 2014 changes to the regulatory licensing bylaws, as well as physicians who were licensed after that date.

3. A physician on a provisional licence who has chosen to seek regular licensure by a summative assessment, but who attains FRCP/FRCS/CCFP, will no longer be eligible for a summative assessment.

Bylaw 2.5 was amended as a result of a concern that a summative assessment is not appropriate for a physician who has attained certification with one of the two Canadian certifying bodies.

In order to attain a regular licence, the physician will be required to either:

- a. Attain the LMCC; or
- b. Attain MCCQE1 and complete 5 years of successful practice.
- Retaliating against a person who has filed a complaint or participated in a regulatory proceeding has been defined as a form of unprofessional conduct.

Bylaw 8.1 was amended by defining what constitutes "retaliating or discriminating against a person for taking part in a regulatory proceedings" and by stating that is unprofessional conduct.

5. Responsibilities of Medical Directors of Diagnostic Imaging Facilities

Bylaw 25.1 was amended to clarify and expand the duties and responsibilities of a medical director of a diagnostic imaging facility.

#### **Administrative bylaws**

deal with matters internal to the College, such as terms of reference for committees and processes for meetings.

#### **Regulatory bylaws**

deal with more substantial issues related to the regulation of the medical profession.
Regulatory bylaws deal with standards of practice, requirements for licensure and similar matters.

The College's practice is to consult with stakeholders when considering changes to its regulatory bylaws. Changes to the regulatory bylaws must be submitted to the Minister of Health. The Minister of Health can veto any changes to regulatory bylaws.

#### 6. Delegation to laser technicians

Bylaw 23.4 was added to allow physicians to delegate the ability to perform certain laser procedures to non-physicians.

The delegation must meet the requirements of the bylaw, including an obligation for the physician to assess each patient, be available to attend at the facility where the laser therapy is provided and exercise an appropriate degree of supervision over the person to whom this is delegated.

#### 7. Prescribing of methadone or buprenorphine/naloxone

Until April 2018, a physician could only prescribe methadone if that physician received an exemption from Health Canada to do so. That exemption was no longer required, or available, after April 2018. Council amended the existing Bylaw 19.1 to require physicians to obtain permission from the Registrar to prescribe methadone or buprenorphine/naloxone for addiction. A physician is not required to obtain the permission of the Registrar to prescribe in an Emergency Department, during a patient's short-term admission to hospital or to a patient in a correctional facility. The bylaw establishes some of the requirements for a physician to obtain the Registrar's permission to prescribe buprenorphine/naloxone or methadone for addiction.

In order to receive the Registrar's permission to prescribe methadone or buprenorphine/naloxone for addiction, the physician must meet training requirements, practise in an environment with practice supports, etc.

Council also updated its standards, guidelines and policies related to Opioid Agonist Therapy. Physicians who provide Opioid Agonist Therapy, or who are considering doing so, must be aware of and follow those standards, guidelines and policies.

### Policies, Standards & Guidelines

The Council of the College actively reviews its policies, standards and guidelines to ensure that they remain appropriate. Guidelines, standards and policies are assigned a sunset date for review.

All of the College's policies can be found on the College's website. The new and amended policies can be accessed by clicking on each policy title in orange.

#### Complementary and Alternative Therapies - NEW

This document was adapted from a similar document established by the College of Physicians and Surgeons of British Columbia and establishes expectations for physicians who provide complementary or alternative therapies.

Those include:

- The physician should use appropriate and conventional methods to establish a diagnosis and basis for treatment;
- The physician should provide full and accurate information to the patient to allow the patient to provide informed consent before agreeing to accept a complementary or alternative therapy; and
- The physician should offer standard therapies before complementary or alternative therapies are provided.

#### Medical Assistance in Dying - AMENDED

The policy was amended to address the reporting requirements of the Government of Canada for physicians who receive a written request for Medical Assistance in Dying (MAiD), physicians who assess patients for eligibility for MAiD, or physicians who provide MAiD. The forms which physicians are required to use were also updated.

#### Opioid Agonist Therapy Standards and Guidelines - NEW | Opioid Agonist Therapy (OAT) Prescribing - AMENDED

These policies address two issues:

- 1. The requirements that a physician is expected to meet in order to receive the Registrar's approval to prescribe methadone or buprenorphine/naloxone for addiction;
- 2. The standards that a physician is expected to meet when prescribing methadone or buprenorphine/naloxone for addiction.

#### Performing Office-based Insured Procedures - **NEW**

This document was adapted from similar documents established by the UK General Medical Council and the College of Physicians and Surgeons of Manitoba. It establishes expectations for physicians who perform such procedures, including expectations for patient safety and quality of care, patient consent, authorizing others to participate in patient care, and liability protection. It also reinforces the obligation of physicians to seek approval from the College for a change in scope of practice if the physician has not recently provided a particular medical service.

#### Performing Office-based Non-insured Procedures - **NEW**

This document was adapted from similar documents established by the UK General Medical Council and the College of Physicians and Surgeons of Manitoba. It establishes expectations for physicians who perform such procedures, including expectations for patient safety and quality of care, patient consent, authorizing others to participate in patient care, and liability protection. It also reinforces the obligation of physicians to seek approval from the College for a change in scope of practice if the physician has not recently provided a particular medical service, and the expectations for honesty in financial dealings with patients.

#### Professional Responsibilities in Postgraduate and Undergraduate Education - NEW

Council rescinded the previous policy, Supervision of Postgraduate Clinical Trainees, and replaced it with a new policy, Professional Responsibilities in Postgraduate and Undergraduate Education. The policy adopts the two policies of the College of Medicine on these topics. Doing so avoids inconsistency between the expectations of the College of Medicine and the expectations of the College of Physicians and Surgeons.

#### Other Reviewed Policies

The Council establishes sunset dates for its policies and reviews them at the sunset date. The policies which were reviewed with a new sunset date set without significant changes were:

- Clinics that Provide Care to Patients Who Are Not Regular Patients of the Clinic
- College Newsletter (Editorial Policy)
- Licensure of Physicians to Work in Limited Roles
- Patients Who Threaten Harm to Themselves or Others
- Renewal Questions Use of Information by the College
- Ultrasound for Non-Medical Reasons

## The Membership

The College's Registration Services department is responsible for the licensure of physicians wishing to practise in Saskatchewan.

Physician Membership	Active Licences	Inactive Licences
Total Registered as at December 31, 2017	2480	321
Newly registered from Saskatchewan	59	0
Newly registered from other provinces	43	0
Newly registered from other countries	122	0
Reactivated to Regular License from Inactive License	12	-12
Reactivated to Regular License or Inactive License from absence	5	2
Moved from Time-Limited License to Active License	7	0
Moved to Inactive In-Province License	-36	36
Moved to Inactive - Disabled License	-3	3
Moved to Inactive Out-of-Province License	-77	77
License Expired/Invalid	-1	-1
License Lapsed on Request or Non-payment	-36	-44
Deceased	-1	-1
Moved from Active/Inactive to Time-limited License	-4	0
Total Registered as at December 31, 2018	2570	381

## **Educational Membership**

The College handles educational licences for students at the College of Medicine (new medical students, clerks and clerk electives, and new or promoted residents and resident electives).

	Total
Educational Licences*	900
* Approximate count	

## Other Registration Activity

	Total
Inquiries About Licensure	1747
New Physician Applications	334

## Corporate Membership

The College manages the registration process for medical corporations for the Province of Saskatchewan.

Activity	Total
December 31, 2017	1702
Expired	-83
Newly registered	116
Total at December 31, 2018	1735

#### **MOBILITY**

How many physicians arrived to practice or returned to active licensure in Saskatchewan in 2018?

Where did they come from?

- Other Countries 122
- Other Provinces 43
- Saskatchewan 59
- Licence Reactivation 17
- From Time-Limited Licence 7

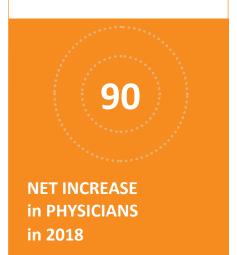
**248** 

How many physicians discontinued practicing in Saskatchewan in 2018?

- Licence Lapsed 36
- Moved to Inactive Out of Province 77
- Moved to Inactive In Province Licence 36
- Moved to Inactive Disabled Licence- 3
- License Expired/Invalid 1
- Moved to Time-Limited Licence 4
- Deceased 1

SUBTOTAL

158



#### **EDUCATIONAL DIVERSITY**

Where did physicians who registered with us for <u>any period of time in 2018</u> obtain their Medical Degree?



Top 20 countries*	Total
Canada	1761
South Africa	327
Nigeria	185
India	135
Ireland	102
Pakistan	98
Iran	65
Egypt	62
United Kingdom	52
Libya	37
Poland	24
Bangladesh	21
Dominica	19
Netherlands/Antilles	16
Phillipines	15
Grenada	14
Iraq	13
Mexico	12
Australia	11
Sri Lanka	11

<sup>\*</sup>Includes country of MD training for physicians, clerks, interns and residents who practiced in Saskatchewan with an active licence, including time-limited licenses, for any period of time in 2018.

## **ASSESSMENTS**

#### **Summative Assessments**

The College continues to conduct summative assessments for family physicians and specialists.

In 2018, 49 family physicians and 3 specialists completed summative assessments.

The College is grateful to all assessors who have supported Saskatchewan physicians through this labour-intensive process.

The College continues to actively recruit practice supervisors and summative assessors for both family physicians and specialists.

## Saskatchewan International Physician Practice Assessment

The Saskatchewan International Physician Practice Assessment (SIPPA) program accepted several candidates who successfully completed the rigorous process of examinations and assessments to obtain licensure in Saskatchewan.

Iteration	# of candidates	# successful
Winter 2018	15	15
Spring 2018	12	12
Fall 2018	12	11
Total	39	38



## THE QUALITY OF CARE TEAM

The Quality of Care Department faced several changes late in 2018 after the *Deputy Registrar and Medical Manager*, Quality of Care, and the *Senior Medical Advisor* left to pursue other opportunities. A new *Deputy Registrar and Medical Manager* of Quality of Care and a new *Senior Medical Advisor* joined the College, with one additional *Senior Medical Advisor* expected to join the team in 2019. In addition, a temporary replacement was found for one support staff who began a leave of absence.

Change was also present within the Quality of Care Advisory Committee (QCAC) itself: 2018 saw Ms. Sandy Lougheed retire and Mr. Brad Senger appointed to one of the public member positions. Dr. Joshka Nel will be filling Dr. Valerie Olsen's position as a physician member. Even so, the Quality of Care Advisory Committee met six (6) times during the year.

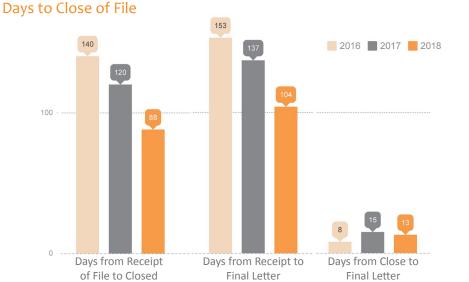
#### Statistics in Quality of Care

Current statistics show that there has been an increase in activity in all areas of the Quality of Care department. Numerous factors appear to have led to this increase. Some discussions, among others, have centred on public awareness, public education to the College's programs, the #metoo movement, and increased social media about patient/physician interactions.

Year	Total Calls Received	Complaint Forms Mailed Out	Formal Complaints Received
2017	2905	382	216
2018	2979	433	298
Total Increase	2.5%	12%	27%

### **Complaints Received**

	2018	2017	Variance+
New Complaints	298	216	38.0%
Complaint Files Closed	272	208	30.8%
Complaint Files in Progress at Dec 31	63	49	28.6%
Total Physicians Receiving Complaints	242	172	40.7%



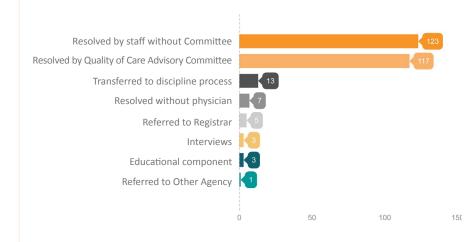
## **Fast Fact**

The number of days required to close a file has improved by 13% between 2017 and 2018.

## Founded/Unfounded Complaints

Determination	Qty
Unfounded	325
Founded	151
Partially Founded	50
No Determination	46
Patient Responsibility	3
Unassigned	15
Withdrawn	1
Resolved Without Physician	7
TOTAL	598

### **Resolution of Complaints Received**



#### Top Concerns Among Complaints Received

\*a single complaint may contain more than one allegation

<b>Complaints Received</b>	2018	%	2017	%	Variance
B1. Quality of Interaction/Communication	148	24.7%	137	29.3%	8.0%
B3. Treatment and Care	205	34.3%	174	37.3%	17.8%
B4. Practice Management/Access	117	19.6%	64	13.7%	82.8%
B5. Quality of Care	52	8.7%	35	7.5%	48.6%
B6. Systemic	23	3.8%	26	5.6%	-11.5%
C1. Competence/Knowledge	36	6.0%	26	5.6%	38.5%
F1. Boundary Violations	4	0.7%	1	0.2%	300.0%
F2. Defer to Discipline Department	13	2.2%	4	0.9%	225.0%
Total	598		467		

- B1 Quality of Interaction / Communication: insensitive care, inappropriate behaviour, rudeness, poor patient/physician communication
- B3 Treatment and Care: assessment, tests, diagnosis, refused treatment, inappropriate examination, unnecessary tests
- B4 Practice Management / Access: poor standards, lack of follow up, delayed referral, record keeping
- B5 Quality of Care: Medical errors, discrimination, failed procedure, complication of investigation/treatment
- B6 Systemic: access to Human Resources, technology, continuity of Care, other staff
- C1 Competence/Knowledge: incorrect/missed diagnosis, medical mismanagement, altering/falsifying records
- F1 Boundary Violation: sexual, financial, other
- F2 Defer to Discipline

## **Disciplinary Actions**

#### **Process Overview**

When the College receives information that a physician may have acted unprofessionally, it is required to investigate the allegation. For ease of reference, this section refers to such information as "complaints" although there may not be a complaint from a member of the public (such as when the College addresses a concern that a physician has failed to appropriately respond to communications from the College or the Prescription Review Program identifies apparently aberrant prescribing by a physician).

Occasionally the allegations and the information in support of the allegations are sufficiently clear that the complaint can result in a charge of unprofessional conduct without an investigation by a preliminary inquiry committee. Occasionally the nature of the allegation is such that it can be resolved by less formal action, such as by the physician agreeing to take an ethics course, or take a medical recordkeeping course, or agreeing to restrict their medical practice. The College has entered into a number of agreements with physicians which has allowed the College to address concerns about a physician's conduct or performance without a need to take formal disciplinary action.

Most complaints can only be addressed by reviewing all of the available information, including the physician's response, and presenting that information to the Executive Committee (a sub-committee of the Council) for the Executive Committee to decide whether the information provides reasonable grounds to believe that the physician may be guilty of unprofessional conduct. That is the requirement for the appointment of a preliminary inquiry committee set out in The Medical Profession Act. 1981.

There is often a considerable amount of information considered by the Executive Committee. Appointing a preliminary inquiry committee is a serious matter as it can affect a physician's reputation. Dismissing a complaint without an investigation by a preliminary inquiry committee is also a serious matter as it means that the complaint will be dismissed without the formal investigation and report to the Council that occurs when a preliminary inquiry committee investigation is ordered.

## Reporting on Specific Physicians

The College reports decisions of the Council imposing penalty for unprofessional conduct, or dealing with a physician's right to practise medicine following a finding of lack of skill and knowledge, in the next College Newsletter after the actions are taken. Those actions are also published on the College website. Consequently this report does not contain information about disciplinary decisions related to specific physicians. It is an overview of the College's disciplinary activities.

#### **PRIVACY**

College policy prohibits release of information about investigations that are underway, unless there is a specific reason to do so. Information about an investigation will generally only become available to the public if a charge is laid or if a competency hearing committee is appointed.

#### **Statistics**

# Investigated Complaints Relating to Unprofessional Conduct Year-to-Year Comparison

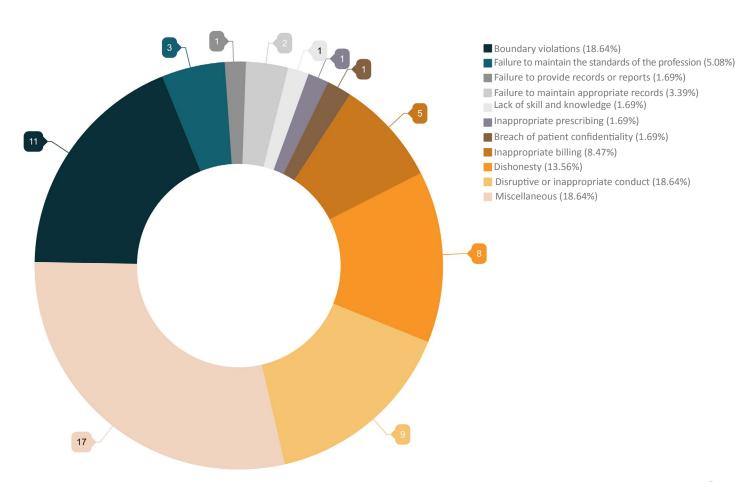
The College received more than one complaint against some physicians.

In 2018, 56 complaints relating to potential unprofessional conduct were investigated against 47 physicians.



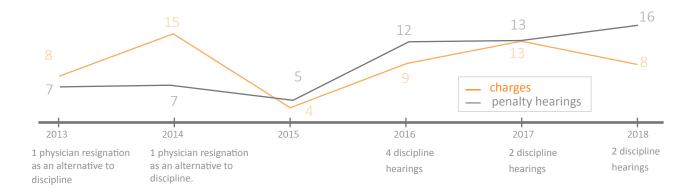
#### Nature of Complaint Cases Reaching Discipline

This graphic represents our best efforts to categorize the most significant element of complaints. As referenced earlier, the totals refer to the number of complaints in that category, not the number of physicians subject to such complaints.



#### **Discipline Activity**

Council laid 16 charges of unprofessional conduct in 2018 and conducted 8 penalty hearings. There were also 2 hearings before the discipline hearing committee.



## **Alternative Dispute Resolution**

One of the significant developments during 2017 and 2018 was an increased emphasis on resolving disciplinary complaints through alternative dispute resolution (ADR), whenever that is appropriate. The Council concluded that resolution through alternative dispute resolution should generally be encouraged and that such resolution may be particularly appropriate for complaints which do not involve concerns about patient safety.

Most ADR is approved by the Executive Committee, although occasionally the Council will approve resolutions through ADR. The Executive Committee or the Council will determine whether ADR is appropriate, and, if so, what should be required to achieve a resolution.

When considering whether it is appropriate to resolve a complaint through ADR, the Executive Committee or the Council will consider the seriousness of the conduct alleged in the complaint and will also consider whether the proposed resolution will achieve an appropriate outcome and be in the public interest.

Among the complaints resolved through alternative dispute resolution were concerns that:

- two physicians had engaged in inappropriate sexual conduct. The complaints were resolved by accepting their undertakings in which they relinquished their licences and agreed to never again practise medicine anywhere in the world.
- a physician had engaged in a pattern of rude communication and behavior with former staff members. The complaint was resolved by the physician providing an undertaking to take courses in communication with patients and team members, to apologize, and to pay the costs of the College investigation.
- a physician had made inappropriate statements which unfairly criticized the care provided by other physicians. The complaint was resolved by arranging a facilitated discussion between those involved to discuss what had occurred.
- a physician had inappropriately prescribed drugs of possible abuse. The complaint was resolved by accepting an undertaking that the physician would not prescribe drugs of possible abuse and would make appropriate arrangements to transfer patients who might continue to receive such prescriptions to another physician.
- a physician had breached a patient's confidentiality. The complaint was resolved by accepting the physician's agreement to participate in a study program related to patient confidentiality and provide an apology to the patient.
- a physician had failed to provide reports about their patients on a timely basis. The complaint was resolved when the physician completed the reports, made administrative changes to his practice to avoid the situation recurring, and agreed to provide regular reports to the College related to the outstanding requests for reports.
- a physician had acted in an abusive manner toward other people. The complaint was resolved by the
  physician engaging with the Physician Health Program of the Saskatchewan Medical Association and meeting with the
  persons involved to apologize.

## **Trends**

It is not possible to reliably determine trends based upon the relatively small number of discipline issues addressed by the College. However, there are several issues which appear to be more frequently the subject of investigations of possible unprofessional conduct in the past few years.

1	Improper sexual behavior with a patient	There have been a significant number of complaints to the College alleging boundary breaches by physicians. Those complaints have alleged sexual relationships with patients, failing to accord patient privacy, inappropriate physical examinations and attempting to establish an inappropriate social relationship with a vulnerable patient. There is considerable literature which emphasizes the importance of maintaining appropriate professional boundaries with patients. That is particularly important in dealing with patients who are potentially vulnerable. The consequences for failing to do that can be very significant, up to losing the ability to practise medicine. The Council of the College has directed that the College provide additional educational opportunities for physicians, residents and medical students to address a concern that some physicians may not be fully aware of appropriate patient boundaries. The College has appointed a committee to provide recommendations to the Council on how the College should address concerns of improper sexual behaviour with patients. Legislation in some other provinces imposes penalties that are more severe than have been imposed in Saskatchewan. Recent legislation in Alberta imposes a penalty of permanent loss of licensure without any ability to apply for a licence for some improper sexual behaviour with a patient.
2	Improper billing for professional services	This has involved both concerns that physicians have improperly billed Medical Services Branch for services and that physicians have charged patients an unreasonable fee for non-insured services. While Medical Services Branch has the ability to reassess a physician's billings and recover payments inappropriately made, that may not be the only consequence for a physician who has failed to exercise reasonable diligence to ensure that billings are appropriate or who has provided services that are not reasonably justifiable. If the physician's billings are sufficiently egregious, the conduct can be unprofessional.
3	Dishonesty	Several physicians have been charged with professional misconduct for alleged dishonesty. The charges have alleged that physicians provided false information to their employer, provided altered documents to the College, were untruthful when providing information to the College and were untruthful when interviewed by a preliminary inquiry committee.
4	Improper prescribing of prescription review program medications (opioids, benzodiazepines, etc.)	There is increased awareness and concern about the dangers associated with prescribing of medications of possible abuse. Physicians have been charged with unprofessional conduct in relation to their prescribing practices. Other physicians are currently under investigation for concerns about their prescribing practices. Physicians should be aware of the guidance documents related to prescribing, particularly the 2017 Canadian Guideline for Opioids for Chronic Non-Cancer Pain available att http://nationalpaincentre.mcmaster.ca/documents/Opioid%20GL%20for%20CMAJ_01may2017.pdf.
5	Failing to respond to communications from the College.	Several physicians have been disciplined by the College during the past few years for failing to respond to communications from the College despite repeated reminders. That is something which physicians can easily avoid. The College is unable to effectively perform its regulatory role unless physicians respond to inquiries from the College. The College frequently contacts physicians for information related to complaints filed against them or another physician. The College also frequently contacts physicians for information about patients to whom prescription review drugs have been prescribed.
6	Failing to provide reports or copies of patient charts requested by patients.	College bylaws which define unprofessional conduct state that it is unprofessional conduct to fail to "provide within a reasonable time any report or certificate requested by a patient or a patient's authorized agent in respect of an examination or treatment provided by a physician." The policy adopted by the Council <i>Physician Certification of Work Absence or Accommodation Due to Illness or Injury and completion of Third Party Forms</i> states that the College expects that the time to provide such reports should normally not exceed 30 days. That policy is available at on the College website.
7	Failing to make appropriate arrangements for patient care when winding up a practice.	The College has two guidance documents that address this issue. They are <i>Guideline: Patient-physician Relationships</i> and <i>Policy: Physicians/Surgeons Leaving Practice</i> . Both documents address the College's expectations when a physician leaves practice and are available on the College's website. The College also has a standard package of information that it can provide to a physician considering leaving a practice. It is in a physician's best interest, and that of their patients, to take appropriate steps when leaving a medical practice.
8	Maintaining improper patient records or altering patient records after becoming aware of a patient complaint or a concern about the treatment provided to the patient.	The disciplinary actions taken against physicians who have not maintained appropriate and accurate records emphasize the importance of appropriate medical records in providing patient care.



## **Court Actions**

## Court Actions by Physicians Challenging College Decisions

1	Dr. Carlos Huerto	Council revoked Dr. Huerto's licence to practise medicine in 2003. In 2006, 2011 and 2015 he applied to have his licence restored. At the March 2015 Council meeting, the Council decided not to restore his licence. He challenged that decision in the Court of Queen's Bench in a judicial review application. The court rejected his application.  The Court of Queen's Bench decision is currently before the Court of Appeal.
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## Court Actions Against the College

There are three court actions brought against the College many years ago which remain outstanding despite the fact that the plaintiffs have taken no action for many years. In addition to those three older actions, there were two other actions which involved the College.

1	Dr. Darius Tsatsi	Dr. Darius Tsatsi sued the College, the Health Region where he had worked and the then Minister of Health alleging that he was defamed by comments made about him. The action was dismissed by the Court of Queen's Bench. The Court of Appeal dismissed his appeal and the Supreme Court of Canada refused to hear his appeal. The action is dismissed.
2	Alicia Yashcheshen	Ms. Yashcheshen sued the College and a physician. The action against the College alleged that the College was liable for the actions of the physician and that the College failed to appropriately investigate her complaint against the physician. The action was dismissed by the Court of Queen's Bench.

## Prescription Review Program (PRP)

The Prescription Review Program (PRP) is an educationally-based program operated by the CPSS on behalf of the Ministry of Health. It monitors for appropriate prescribing of drugs with potential for misuse, abuse and diversion. The Panel of Monitored Medications is listed in CPSS Regulatory Bylaw 18.1.

## **Prescription Monitoring**

The PRP staff inquires about possible inappropriate prescribing, most commonly by letter. Depending on the situation, PRP staff may contact the physician directly by phone. Physicians may be required to provide explanations for their prescribing rationale. After reviewing a physician's reply, the PRP staff may provide recommendations regarding best practices to improve patient outcomes. The PRP also provides supportive and/or educational information applicable to the physician's prescribing practices. In 2018, an educational letter on appropriate Ritalin prescribing was sent to all physicians in Saskatchewan.

Letter Type	Count
Educational Letters - sent when the patient is identified as potentially misusing his/her medication(s)	146
Explain/Alert (1st Contact) - letters sent to physicians to obtain their rationale for prescribing	298
2nd Request - sent if an Explain/Alert required response is not received by the College within 14 days	11
Response/Recommendations - response to a physician's Explain letter response. These often contain recommendations and recommended resources.	73
Law Enforcement Requests - when a patient's medication profile is provided to law enforcement for an active investigation	55

## **Educational Outreach & Collaboration**

The PRP team continues to collaborate with organizations across the province to support various efforts related to the opioid crisis. Pharmacists provide education by presenting to groups, participating in taskforces and providing expertise to working groups.



## **Opioid Agonist Therapy Program**

The CPSS has received funding from the Community Care Branch of the Ministry of Health since 2001 to administer the Opioid Agonist Therapy Program (OATP). The Prescription Review Program (PRP) staff support the activities of the OATP, and the OATP Medical Manager provides clinical expertise to the program.

OATP activities can be categorized into four key areas:

- 1. education and guidance
- 2. monitoring
- 3. standard and guideline implementation
- 4. external relations

In 2018, Health Canada removed the Federal exemption process required for physicians to seek approval to prescribe methadone for pain or opioid use disorder. As a result, the CPSS updated the Regulatory Bylaw 19.1 to reflect these changes. Two major changes to the bylaw include the addition of buprenorphine/naloxone, and the elimination of approval required to prescribe for the indication of pain. In addition to the Health Canada change, the OATP Standards and Guidelines were updated in December 2018 to include the newly approved Hospital-Based Temporary Prescribers (HBTP) & Corrections-Based Temporary Prescribers (CBTP).

### **OAT Education**

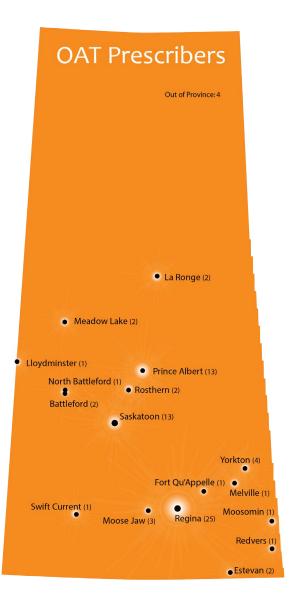
#### **Small Group Educational Sessions**

Small group, interdisciplinary education sessions have been provided in various Saskatchewan locations since June 2018. This work is ongoing and supported with funding from the First Nations and Inuit Health Branch (FNIHB).

#### **Saskatchewan OAT Prescribers**

As of December 31, 2018, 81 physicians were approved to prescribe methadone and/or buprenorphine/naloxone for opioid use disorder. Providers can either initiate or maintain either or both drugs.

Type of Provider	Methadone	Buprenorphine/Naloxone
Initiating	61	59
Maintaining	10	0



## Saskatchewan Residents Receiving OAT

Below is a table outlining the number of Saskatchewan residents receiving methadone for 2018.

Note: Total # Methadone Patient includes Addiction and Non-Insured Health Benefits (NIHB) only

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/ month
NIHB - addiction <sup>1</sup>	1515	1478	1459	1475	1514	1469	1475	1469	1484	1494	1490	1479	1483
Addiction <sup>2</sup>	2029	1945	1954	1972	1949	1943	1926	1913	1882	1888	1865	1847	1926
Pain <sup>3</sup>	66	60	58	59	51	53	54	55	59	60	50	42	56
Metadol <sup>4</sup>	326	307	309	323	328	328	320	328	319	330	348	326	324
Methadose <sup>5</sup>	7	6	9	7	10	9	13	13	11	10	8	13	10
Total # patients receiving methadone for addiction per month	3943	3796	3789	3836	3852	3802	3788	3778	3755	3782	3761	3707	3799

- $1. \hspace{0.5cm} \hbox{Patients captured in this category are NIHB beneficiaries and are receiving methadone for addiction} \\$
- 2. Patients captured in this category are Saskatchewan Health beneficiaries and are receiving methadone for addiction
- 3. Patients captured in this category are Saskatchewan Health beneficiaries and are receiving methadone for pain
- 4. The CPSS OAT Standards and Guidelines indicate that Metadol tablets are not to be used for addiction. However, there may be the rare circumstance in which Metadol tablets may be used for addiction. The majority of the individuals in this category should be representative of those receiving methadone for pain. Metadol is also available as an oral suspension.
- 5. In 2017 there was a methadone powder shortage and consequently some addiction patients may have received Methadose for addiction. Methadose is not listed on the Saskatchewan Drug Formulary, so it is rarely used for this indication, and rarely used in general.

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average/ month
Buprenorphine/ naloxone	1515	1478	1459	1475	1514	1469	1475	1469	1484	1494	1490	1479	1483





## **Laboratory Quality Assurance**

The CPSS is contracted by the Ministry of Health (MOH) to operate the Laboratory Quality Assurance Program (LQAP). As designated in the Medical Laboratory Licensing Act and Regulations, the LQAP is responsible for the requirements and standards of Medical Laboratories in the Province.

### **Laboratory Accreditation**

The purpose of accreditation and the Accreditation Guide can be found a on the College website at https://bit.ly/2KuPH6S.

41 medical laboratory assessments were completed in 2018.

## External Quality Assessment (EQA)

Used to evaluate laboratory testing accuracy, EQA is shipped from the provider directly to the laboratory on a rotational basis. Testing is performed in the same manner as a patient specimen. Results are evaluated by the proficiency testing consultant and it is determined whether follow up is required.

EQA providers, LQAP guidelines for sending a deficiency and a blank deficiency form can be found on the College website at https://bit.ly/2KuPH6S.

IN THE PROVINCE OF SASKATCHEWAN, THE LQAP MONITORS EQA FOR:

- 202 Medical Laboratories
- 179 Physician Office Laboratories
- 2 STARS Helicopters

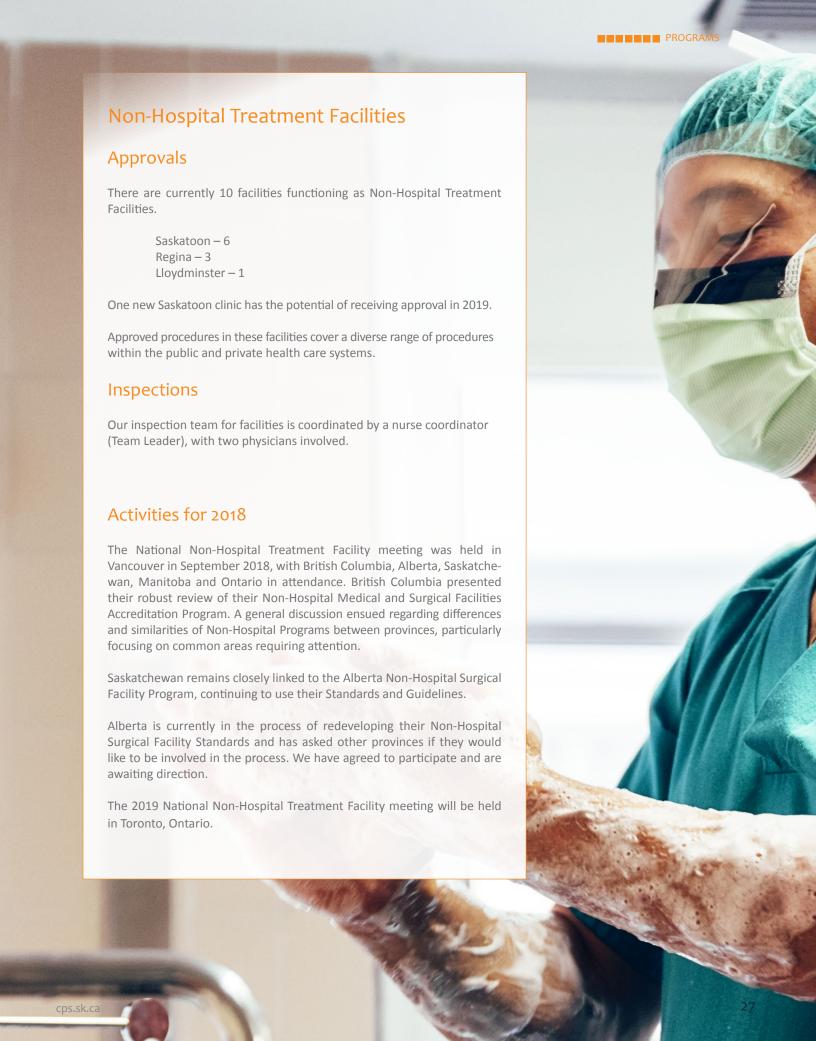
In Saskatchewan there are **2148 EQA subscriptions** that total **5375 test events**. From this, **792 deficiencies** required follow-up.

"My laboratory was assessed for the first time on-site and I found this to be a fantastic learning experience."

"The team was very thorough, professional and very helpful pointing out areas for continuous improvement."

- Survey comments from actual clients following Laboratory Assessments





#### **Our Collaborators**

The Council and College staff collaborate with the following organizations on a wide array of committees, strategies and initiatives.

#### International

- International Association of Medical Regulatory Authorities (IAMRA)
- Federation of State Medical Boards (FSMB)
- Administrators in Medicine (AIM)
- International Society for Quality in Healthcare (ISQua)

#### National

- Federation of Medical Regulatory Authorities of Canada (FMRAC)
- Medical Council of Canada (MCC)
- Association of Faculties of Medicine of Canada (AFMC)
- Canadian Medical Forum (CMF)
- National Board of Medical Examiners (NBME)
- National Assessment Collaboration Practice Ready Assessment (NAC-PRA) (MCC/FMRAC project)
- Physician Achievement Review (PAR)
- Application for Medical Registration Advisory Committee (AMR)
- Canadian Bar Association (CBA)
- Western Canada Diagnostic Accreditation Alliance (WCDAA)
- Canadian Community Epidemiology Network on Drug Use (CCENDU) (Provincial Coordination)
- National Faculty for the Canadian Guideline for the Safe and Effective Use of Opioids for Chronic Non-cancer Pain (National Pain Centre, McMaster University)
- National Advisory Council for Canadian Drug Strategy (First Do No Harm) at the Canadian Centre on Substance Abuse and Addiction
- Western Registrars (WR)
- Inter-Provincial Labour Mobility Initiative (ILMI)
- Foreign Credential Recognition Program (FCRP)

#### Provincial

- Network of Inter Regulatory Organisations (NIRO)
- Senior Medical Officers Committee (SMOC)
- Physician Resource Planning Committee (Ministry of Health)
- 3S Health Initiative
- Saskatchewan International Physician Practice Assessment (SIPPA) Working Group
- SIPPA Advisory Committee
- U of S Investigation Committee
- College of Medicine
- Health Canada Prescription Drug Initiative in partnership with First Nations and Inuit Health Branch (FNIHB)
- Practice Enhancement Program Committee (PEP)
- Joint Medical Professional Review Committee (JMPRC)
- Emergency Department Waits and Patient Flow Initiative - Provincial Stakeholders Advisory Group (ED-PSAG)
- Rural Physician Stabilization Oversight Committee
- Saskatchewan Medical Association Representative Assembly (SMA-RA)
- Réseau de santé en français de la Saskatchewan (RSFS) - Project INTAC
- College of Family Physicians of Canada -Saskatchewan chapter

#### Local

- Saskatoon Regional Medical Association (SRMA)
- First Nations and Métis Health Services
- Eagle Moon Health Office

## **Outreach & Educational Presentations**

College Staff have also been involved in a number of presentations to educate medical professionals and the public, including to Undergraduate Students (Medical Students and Clerks), Postgraduate Students, International Medical Graduates (IMG), and External Partners and Collaborators.

### Committees

#### Council Committees

#### **Advisory Committee** on Medical Imaging (ACMI)

Dr. Don McIntosh (Chair)

Dr. Ian Waddell (Co-chair)

Dr. Corrine Jabs

Dr. Holly Wells

Dr. Chong Lim

Dr. Greg Kraushaar

Dr. Dakshina Murthy

Dr. Werner Oberholzer

Ms. Maureen Kral

Ms. Bev Kellington

Mr. Brent Preston

Ms. Flaine Geni

Mr. Luke Jackiw

Dr. David Guerrero

Dr. Abdulaziz Almgrahi (ad hoc)

#### Committee on Family **Practitioner Interpretation** of Electrocardiograms

Dr. Roy Chernoff (Chair)

Dr. Jawed Akhtar

Dr. Paula Schwann

#### **DocTalk Publication Advisory Committee**

Dr. Brian Brownbridge

Dr. Micheal Howard-Tripp (until Sept)/

Dr. Werner Oberholzer (Oct-Dec)

Ms. Caro Gareau

Ms. Joanna Alexander

Ms. Alyssa Van Der Woude

#### **Finance Committee**

Dr. Mark Sheridan (Chair)

Dr. Pierre Hanekom

Dr. Edward Nykiforuk

Dr. Suresh Kassett

Dr. Grant Stoneham

Mr. Ken Smith

#### **Health Facilities Credentialing Committee**

Dr. Jeff Blushke (Chair)

Dr. Gary Morris

Dr. Syed Asif Ali

Dr. James Carter

Dr. Alan Beggs

#### **Nominating Committee**

Dr. Mark Chapelski (Chair)

Dr. Pierre Hanekom

Dr. N. Prasad Bhathala Venkata

#### Legislative Review Committee

Dr. Mark Chapelski (Chair)

Dr. Edward Tsoi

Dr. Alan Beggs

Mr. Marcel de la Gorgendière

#### Quality of Care **Advisory Committee**

Dr. Johann Kriegler (Chair)

Dr. Valerie Olsen/Dr. Joshka Nel

Ms. Sandi Lougheed

Mr. Don Ebert

Ms. Jill Beatty

Dr. Jonathan Hey

#### **Registration Committee**

Dr. Grant Stoneham (Chair)

Dr. N. Prasad Bhathala Venkata

Dr. Mark Chapelski

Dr. Anurag Saxena

Dr. Edward Tsoi

Mr. Graham Mitchell

#### **Truth and Reconciliation** Committee

Mr. Burton O'Soup (Chair) (Nov)

Dr. Preston Smith

Dr. Karen Shaw (Nov)

Mr. Ken Smith

Ms. Caro Gareau (Nov)

Ms. Heather Hodgson (until August)

Mr. Marcel de la Gorgendière (until May)

#### Other Committees

#### **Program Management** and Quality Assurance **Committee Members**

The following individuals make up the five discipline- specific Quality Assurance and Program Management Committees. Roles of the committees can be found at https://bit.ly/2KuPH6S

Dr. Mary Kinloch

Dr. Jill Wooff

Dr. Bruce Murray

Ms. Rhonda Hartz Ms. Shelley Frombach

Dr. Jeff Eichhorst

Dr. Josh Buse

Dr. Fang Wu

Mr. Lawrence Martens

Ms. Tammy Mason Dr. Rommell Seno

Ms. Cathy Christopherson

Ms. Leeann Clarke

Ms. Cheryl Bear Dr. Ian Etches

Ms. Judy Hoff

Ms. Glenda Young

Ms. Kim Thomson

Ms. Dena Arnott Ms. Fdith Hein

Dr. Camille Hamula

Dr. Jessica Minion

Dr. Kathy Malejczyk

Ms. Shirley Leung

Ms. Lorna Dawson

Ms. Brandi Keller

Ms. Paula Dupont

Ms. Kim Deydey Mr. Patrick O'Byrne

Dr. David Guerrero



#### REPORT OF THE INDEPENDENT AUDITORS ON THE SUMMARY FINANCIAL STATEMENTS

To the Council of the College of Physicians and Surgeons of Saskatchewan,

#### **Opinion**

The summary consolidated financial statements of the College of Physicians and Surgeons of Saskatchewan (the College), which comprise:

- the summary consolidated statement of financial position as at December 31, 2018
- the summary consolidated statement of revenue and expenses for the year then ended
- the summary consolidated statement of surplus for the year then ended
- the summary consolidated statement of cash flows for the year then ended
- and related notes

are derived from the audited consolidated financial statements of the College of Physicians and Surgeons of Sas-katchewan as at and for the year ended December 31, 2018 (the "audited financial statements").

In our opinion, the accompanying summary financial statements are consistent, in all material respects, with the audited financial statements, in accordance with the criteria discussed in note 1 in the summary financial statements.

#### **Summary Financial Statements**

The summary financial statements do not contain all the disclosures required by Canadian accounting standards for not-for-profit organizations. Reading the summary financial statements and the auditors' report thereon, therefore, is not a substitute for reading the College's audited financial statements and the auditors' report thereon.

The summary consolidated financial statements and the audited consolidated financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited consolidated financial statements.

#### The Audited Financial Statements and Our Report Thereon

We expressed an unmodified opinion on the audited consolidated financial statements in our report dated June 21, 2019.

#### Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of the summary consolidated financial statements in accordance with the criteria discussed in note 1 in the summary consolidated financial statements.

#### **Auditors' Responsibilities**

KPMG LLP

Our responsibility is to express an opinion on whether the summary consolidated financial statements are consistent in all material respects, with the audited consolidated financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standards 810 Engagements to Report on Summary Financial Statements.

Chartered Professional Accountants

Saskatoon, Canada June 21, 2019

## **Summary Consolidated Statement of Financial Position**December 31, 2018, with comparative information for 2017

	2018	2017
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 2,701,353	\$ 8,035,696
Short-term investments	7,192,957	1,143,099
Marketable securities	1,351,184	1,435,800
Accounts receivable	481,543	45,030
Prepaid expenses and deposits	128,825	49,533
Advances to First Nations and Inuit Health Branch		
Program	127,284	82,048
	11,983,146	10,791,206
Property and equipment	4,876,037	5,056,554
	\$ 16,859,183	\$ 15,847,760
LIABILITIES AND SURPLUS		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 535,220	\$ 474,317
Deferred revenue - membership fees	4,809,255	4,660,065
Deferred revenue- Opioid Agonist Therapy Program	95,012	69,656
Due to Saskatchewan Prescription Review Program	45,540	58,756
	 E 40E 00E	F 2C2 704
	5,485,027	5,262,794
Employee future benefits	975,720	959,920
Employee future benefits Surplus		5,262,794 959,920 9,625,046

## **Summary Consolidated Statement of Revenue and Expenses**

Year ended December 31, 2018, with comparative information for 2017	 Budget (unaudited)	2018	2017
REVENUE:			
Annual fees	\$ 5,076,725	\$ 5,105,045	\$ 4,961,087
Laboratory Quality Assurance	436,041	527,673	502,777
Professional incorporation fees	354,750	323,600	318,080
Credentials assessment	260,000	186,175	184,975
Imaging Quality Assurance	169,555	177,055	171,734
Investment income	60,000	141,955	99,562
Summative assessment	130,000	103,740	129,252
Registration fees	130,500	119,480	114,450
Temporary licences	110,000	108,806	99,920
Non-hospital surgical facility fees	90,000	98,663	102,246
Notary fees and certificates	85,000	95,730	82,810
Student registration	61,000	85,805	75,325
Discipline committee assessed costs recovery	-	79,405	70,955
Saskatchewan International Physician Practice Assessment funding from the Ministry of Health	75,000	75,000	75,000
Opioid Agonist Therapy Program	-	54,530	95,095
Mailing list	25,000	25,740	26,510
Sundry	2,000	741	860
	7,065,571	7,309,143	7,110,638
EXPENSES:			
Administrative	\$ 5,325,868	\$ 4,676,136	\$ 4,437,599
Laboratory Quality Assurance	436,041	472,799	465,257
Office	377,344	363,314	275,106
Council and meetings	351,000	293,786	239,934
Committee	263,100	255,303	243,941
Imaging Quality Assurance	169,555	153,281	168,093
Practice Enhancement Program	75,000	75,000	75,000
Opioid Agonist Therapy Program	-	54,530	95,095
Non-hospital surgical facility	29,300	38,179	46,403
Prescription Review Program	12,000	12,000	12,000
Grants to external agencies	4,000	3,000	3,000
Communications and education	2,500	863	1,217
Liaison with joint committees	15,000	138	17,133
	7,060,708	6,398,329	6,079,778
Excess of revenue over expenses before the undernoted	4,863	910,814	1,030,860
Fair value adjustment on investments	-	(137,424)	80,802
Excess of revenue over expenses	\$ 4,863	\$ 773,390	\$ 1,111,662

**Summary Consolidated Statement of Surplus**Year ended December 31, 2018, with comparative information for 2017

Prepaid expenses and deposits         (79,292)         (1,713)           Accounts payable and accrued liabilities         60,903         (292,209)           Deferred revenue - membership fees         149,190         133,483           Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           *** *** *** *** *** *** *** *** *** **		Local						
Excess (deficiency) of revenue over expenses (264,375) 1,037,765 773,390 1,111,662 Purchase of property and equipment 83,858 (83,858)		Inv			Unrestricted	2018		2017
over expenses         (264,375)         1,037,765         773,390         1,111,662           Purchase of property and equipment         83,858         (83,858)         -         -           Balance, end of year         \$ 4,876,037         \$ 5,522,399         \$ 10,398,436         \$ 9,625,046           Summary Consolidated Statement of Cash Flows Year ended December 31, 2018, with comparative information for 2017         2018         2017           Cash flows from (used in):         Use a good of the comparative information for 2017         2018         2017           Cash flows from (used in):         Use a good of the comparative information for 2017         2018         2017           Cash flows from (used in):         Use 2018         2018         2017           Cash flows from (used in):         Use 2018         2018         2017           Cash flows from (used in):         Use 2018         2017           Cash flows from (used in):         Use 2018         2014         2018         2017           Use 2018         Use 2019         Use 2019         Use 2019         Use 2019         Use 2	Balance, beginning of year	\$	5,056,554	\$	4,568,492	\$ 9,625,046	\$	8,513,384
Purchase of property and equipment   83,858   (83,858)	, , , ,							
Balance, end of year   \$ 4,876,037   \$ 5,522,399   \$ 10,398,436   \$ 9,625,046	·		(264,375)		1,037,765	773,390		1,111,662
Balance, end of year         4,876,037         5,522,399         10,398,436         9,625,046           Summary Consolidated Statement of Cash Flows Year ended December 31, 2018, with comparative information for 2017           Cash flows from (used in):           Operations:			02.050		(02.050)			
Summary Consolidated Statement of Cash Flows           Year ended December 31, 2018, with comparative information for 2017         2018         2017           Cash flows from (used in):           Operations:	and equipment		05,030		(03,030)	-		-
Year ended December 31, 2018, with comparative information for 2017         2018         2017           Cash flows from (used in):         Cash flows from (used in):           Excess of revenue over expenses         \$ 773,390         \$ 1,111,662           Items not involving cash:         Amortization         264,375         370,563           Market value adjustments on investments         13,200         1,200	Balance, end of year	\$	4,876,037	\$	5,522,399	\$ 10,398,436	\$	9,625,046
Year ended December 31, 2018, with comparative information for 2017         2018         2017           Cash flows from (used in):         Cash flows from (used in):           Excess of revenue over expenses         \$ 773,390         \$ 1,111,662           Items not involving cash:         Amortization         264,375         370,563           Market value adjustments on investments         13,200         1,200			4 - 4 -					
Operations:         Excess of revenue over expenses         \$ 773,390         \$ 1,111,662           Items not involving cash:         Amortization         264,375         370,563           Market value adjustments on investments         137,424         (80,802)           Employee future benefits         15,800         1,320           Reinvested investment income on marketable securities         (52,808)         (43,561)           Reinvested investment income on marketable securities         (52,808)         (43,561)           Accounts receivable         (436,513)         307,437           Prepaid expenses and deposits         (79,292)         (1,713)           Accounts payable and accrued liabilities         60,903         (292,209)           Deferred revenue - membership fees         149,190         133,483           Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           Advances to First Nations and Inuit Health Branch         (45,236)         (110,646)           Due to Saskatchewan Prescription Review Program         (13,216)         5,177           Investing:         (58,452)         (105,469)           Increase in short-term investments         (6,049,858)         (45,392)           Increase (decrease) in cash and cash equivalents         (5,334,343)					,	2018		2017
Operations:         Excess of revenue over expenses         \$ 773,390         \$ 1,111,662           Items not involving cash:         Amortization         264,375         370,563           Market value adjustments on investments         137,424         (80,802)           Employee future benefits         15,800         1,320           Reinvested investment income on marketable securities         (52,808)         (43,561)           Reinvested investment income on marketable securities         (52,808)         (43,561)           Accounts receivable         (436,513)         307,437           Prepaid expenses and deposits         (79,292)         (1,713)           Accounts payable and accrued liabilities         60,903         (292,209)           Deferred revenue - membership fees         149,190         133,483           Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           Advances to First Nations and Inuit Health Branch         (45,236)         (110,646)           Due to Saskatchewan Prescription Review Program         (13,216)         5,177           Investing:         (58,452)         (105,469)           Increase in short-term investments         (6,049,858)         (45,392)           Increase (decrease) in cash and cash equivalents         (5,334,343)	Cash flows from (used in):					,		
Excess of revenue over expenses         \$ 773,390         \$ 1,111,662           Items not involving cash:         370,563           Amortization         264,375         370,563           Market value adjustments on investments         137,424         (80,802)           Employee future benefits         15,800         1,320           Reinvested investment income on marketable securities         (52,808)         (43,561)           Change in non-cash operating working capital:         1,138,181         1,359,182           Change in non-cash operating working capital:         (436,513)         307,437           Prepaid expenses and deposits         (79,292)         (1,713)           Accounts payable and accrued liabilities         60,903         (292,209)           Deferred revenue - membership fees         149,190         133,483           Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           857,825         1,488,843           Financing:         Advances to First Nations and Inuit Health Branch         (45,236)         (110,646)           Due to Saskatchewan Prescription Review Program         (13,216)         5,177           Investing:         (58,452)         (105,469)           Increase in short-term investments         (6,049,858)	cash nows from (asca m).							
Remortization   264,375   370,563   Market value adjustments on investments   137,424   (80,802)   Employee future benefits   15,800   1,320   Reinvested investment income on marketable securities   (52,808)   (43,561)   1,318,181   1,359,182   Change in non-cash operating working capital:     (436,513)   307,437   Prepaid expenses and deposits   (79,292)   (1,713)   Accounts payable and accrued liabilities   60,903   (292,209)   Deferred revenue - membership fees   149,190   133,483   Deferred revenue - Opioid Agonist Therapy Program   25,356   (17,337)   857,825   1,488,843   Financing:     (45,236)   (110,646)   Due to Saskatchewan Prescription Review Program   (13,216)   5,177   (58,452)   (105,469)   Investing:   Purchase of property and equipment   (83,858)   (35,632)   Increase in short-term investments   (6,049,858)   (45,392)   Increase (decrease) in cash and cash equivalents   5,334,343   1,302,350   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents, beginning of year   \$8,035,696   \$6,733,346   Cash and cash equivalents	•					ć 772.200	4	4 444 662
Amortization         264,375         370,563           Market value adjustments on investments         137,424         (80,802)           Employee future benefits         15,800         1,320           Reinvested investment income on marketable securities         (52,808)         (43,561)           Change in non-cash operating working capital:         1,138,181         1,359,182           Accounts receivable         (436,513)         307,437           Prepaid expenses and deposits         (79,292)         (1,713)           Accounts payable and accrued liabilities         60,903         (292,209)           Deferred revenue - membership fees         149,190         133,483           Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           Advances to First Nations and Inuit Health Branch         (45,236)         (110,646)           Due to Saskatchewan Prescription Review Program         (13,216)         5,177           Investing:         (83,858)         (35,632)           Increase in short-term investments         (6,049,858)         (45,392)           Increase in short-term investments         (6,133,716)         (81,024)           Increase (decrease) in cash and cash equivalents         (5,334,343)         1,302,350		nses				\$ //3,390	\$	1,111,662
Market value adjustments on investments         137,424         (80,802)           Employee future benefits         15,800         1,320           Reinvested investment income on marketable securities         (52,808)         (43,561)           Change in non-cash operating working capital:           Accounts receivable         (436,513)         307,437           Prepaid expenses and deposits         (79,292)         (1,713)           Accounts payable and accrued liabilities         60,903         (292,209)           Deferred revenue - membership fees         149,190         133,483           Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           Advances to First Nations and Inuit Health Branch         (45,236)         (110,646)           Due to Saskatchewan Prescription Review Program         (13,216)         5,177           Investing:         (58,452)         (105,469)           Increase in short-term investments         (6,049,858)         (45,392)           Increase (decrease) in cash and cash equivalents         (5,334,343)         1,302,350           Cash and cash equivalents, beginning of year         \$ 8,035,696         \$ 6,733,346						264.275		270 562
Employee future benefits         15,800         1,320           Reinvested investment income on marketable securities         (52,808)         (43,561)           Change in non-cash operating working capital:           Accounts receivable         (436,513)         307,437           Prepaid expenses and deposits         (79,292)         (1,713)           Accounts payable and accrued liabilities         60,903         (292,209)           Deferred revenue - membership fees         149,190         133,483           Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           Advances to First Nations and Inuit Health Branch         (45,236)         (110,646)           Due to Saskatchewan Prescription Review Program         (13,216)         5,177           (58,452)         (105,469)           Investing:         Purchase of property and equipment         (83,858)         (35,632)           Increase in short-term investments         (6,049,858)         (45,392)           Increase (decrease) in cash and cash equivalents         (5,334,343)         1,302,350           Cash and cash equivalents, beginning of year         \$8,035,696         \$6,733,346			-t					
Reinvested investment income on marketable securities         (52,808)         (43,561)           Change in non-cash operating working capital:         1,138,181         1,359,182           Accounts receivable         (436,513)         307,437           Prepaid expenses and deposits         (79,292)         (1,713)           Accounts payable and accrued liabilities         60,903         (292,209)           Deferred revenue - membership fees         149,190         133,483           Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           857,825         1,488,843           Financing:           Advances to First Nations and Inuit Health Branch         (45,236)         (110,646)           Due to Saskatchewan Prescription Review Program         (13,216)         5,177           Investing:         Purchase of property and equipment         (83,858)         (35,632)           Increase in short-term investments         (6,049,858)         (45,392)           Increase (decrease) in cash and cash equivalents         (5,334,343)         1,302,350           Cash and cash equivalents, beginning of year         \$,035,696         6,733,346	,			, , ,				
Change in non-cash operating working capital:           Accounts receivable         (436,513)         307,437           Prepaid expenses and deposits         (79,292)         (1,713)           Accounts payable and accrued liabilities         60,903         (292,209)           Deferred revenue - membership fees         149,190         133,483           Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           Financing:         ***         ***           Advances to First Nations and Inuit Health Branch         (45,236)         (110,646)           Due to Saskatchewan Prescription Review Program         (13,216)         5,177           Investing:         ***         (58,452)         (105,469)           Increase in short-term investments         (6,049,858)         (45,332)           Increase (decrease) in cash and cash equivalents         (5,334,343)         1,302,350           Cash and cash equivalents, beginning of year         \$ 8,035,696         \$ 6,733,346								
Change in non-cash operating working capital:           Accounts receivable         (436,513)         307,437           Prepaid expenses and deposits         (79,292)         (1,713)           Accounts payable and accrued liabilities         60,903         (292,209)           Deferred revenue - membership fees         149,190         133,483           Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           *** Financing:           Advances to First Nations and Inuit Health Branch         (45,236)         (110,646)           Due to Saskatchewan Prescription Review Program         (13,216)         5,177           *** Investing:         ***         ***           Purchase of property and equipment         (83,858)         (35,632)           Increase in short-term investments         (6,049,858)         (45,392)           Increase (decrease) in cash and cash equivalents         (5,334,343)         1,302,350           Cash and cash equivalents, beginning of year         \$ 8,035,696         \$ 6,733,346	Reinvested investment ind	come on	marketable securi	πes		(52,808)		(43,561)
Prepaid expenses and deposits         (79,292)         (1,713)           Accounts payable and accrued liabilities         60,903         (292,209)           Deferred revenue - membership fees         149,190         133,483           Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           *** *** *** *** *** *** *** *** *** **	Change in non-cash operation	ng worki	ng capital:			1,138,181		1,359,182
Accounts payable and accrued liabilities         60,903         (292,209)           Deferred revenue - membership fees         149,190         133,483           Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           857,825         1,488,843           Financing:           Advances to First Nations and Inuit Health Branch         (45,236)         (110,646)           Due to Saskatchewan Prescription Review Program         (13,216)         5,177           Investing:         (58,452)         (105,469)           Increase of property and equipment         (83,858)         (35,632)           Increase in short-term investments         (6,049,858)         (45,392)           Increase (decrease) in cash and cash equivalents         (5,334,343)         1,302,350           Cash and cash equivalents, beginning of year         \$ 8,035,696         \$ 6,733,346	Accounts receivable					(436,513)		307,437
Deferred revenue - membership fees         149,190         133,483           Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           857,825         1,488,843           Financing:           Advances to First Nations and Inuit Health Branch         (45,236)         (110,646)           Due to Saskatchewan Prescription Review Program         (13,216)         5,177           Investing:         (58,452)         (105,469)           Increase of property and equipment         (83,858)         (35,632)           Increase in short-term investments         (6,049,858)         (45,392)           Increase (decrease) in cash and cash equivalents         (5,334,343)         1,302,350           Cash and cash equivalents, beginning of year         \$ 8,035,696         \$ 6,733,346	Prepaid expenses and dep	osits				(79,292)		(1,713)
Deferred revenue - Opioid Agonist Therapy Program         25,356         (17,337)           857,825         1,488,843           Financing:           Advances to First Nations and Inuit Health Branch         (45,236)         (110,646)           Due to Saskatchewan Prescription Review Program         (13,216)         5,177           Investing:         (58,452)         (105,469)           Purchase of property and equipment         (83,858)         (35,632)           Increase in short-term investments         (6,049,858)         (45,392)           Increase (decrease) in cash and cash equivalents         (5,334,343)         1,302,350           Cash and cash equivalents, beginning of year         \$ 8,035,696         \$ 6,733,346	Accounts payable and acc	rued liak	oilities			60,903		(292,209)
Financing:         Advances to First Nations and Inuit Health Branch       (45,236)       (110,646)         Due to Saskatchewan Prescription Review Program       (13,216)       5,177         (58,452)       (105,469)         Investing:         Purchase of property and equipment       (83,858)       (35,632)         Increase in short-term investments       (6,049,858)       (45,392)         (6,133,716)       (81,024)         Increase (decrease) in cash and cash equivalents       (5,334,343)       1,302,350         Cash and cash equivalents, beginning of year       \$ 8,035,696       \$ 6,733,346	Deferred revenue - memb	ership fe	ees			149,190		133,483
Financing:         Advances to First Nations and Inuit Health Branch       (45,236)       (110,646)         Due to Saskatchewan Prescription Review Program       (13,216)       5,177         (58,452)       (105,469)         Investing:         Purchase of property and equipment       (83,858)       (35,632)         Increase in short-term investments       (6,049,858)       (45,392)         Increase (decrease) in cash and cash equivalents       (5,334,343)       1,302,350         Cash and cash equivalents, beginning of year       \$ 8,035,696       \$ 6,733,346	Deferred revenue - Opioio	d Agonist	Therapy Program			25,356		(17,337)
Advances to First Nations and Inuit Health Branch Due to Saskatchewan Prescription Review Program  (13,216)  (58,452)  (105,469)  Investing:  Purchase of property and equipment Increase in short-term investments  (6,049,858)  (6,133,716)  (81,024)  Increase (decrease) in cash and cash equivalents  (5,334,343)  (5,334,343)  (6,733,346)						857,825		1,488,843
Due to Saskatchewan Prescription Review Program         (13,216)         5,177           (105,469)           Investing:           Purchase of property and equipment         (83,858)         (35,632)           Increase in short-term investments         (6,049,858)         (45,392)           (6,133,716)         (81,024)           Increase (decrease) in cash and cash equivalents         (5,334,343)         1,302,350           Cash and cash equivalents, beginning of year         \$ 8,035,696         \$ 6,733,346	Financing:							
(58,452) (105,469)	Advances to First Nations	and Inui	t Health Branch			(45,236)		(110,646)
Investing:         Purchase of property and equipment       (83,858)       (35,632)         Increase in short-term investments       (6,049,858)       (45,392)         (6,133,716)       (81,024)         Increase (decrease) in cash and cash equivalents       (5,334,343)       1,302,350         Cash and cash equivalents, beginning of year       \$ 8,035,696       \$ 6,733,346	Due to Saskatchewan Pres	scription	Review Program			(13,216)		5,177
Purchase of property and equipment       (83,858)       (35,632)         Increase in short-term investments       (6,049,858)       (45,392)         (6,133,716)       (81,024)         Increase (decrease) in cash and cash equivalents       (5,334,343)       1,302,350         Cash and cash equivalents, beginning of year       \$ 8,035,696 \$ 6,733,346						(58,452)		(105,469)
Increase in short-term investments         (6,049,858)         (45,392)           (6,133,716)         (81,024)           Increase (decrease) in cash and cash equivalents         (5,334,343)         1,302,350           Cash and cash equivalents, beginning of year         \$ 8,035,696 \$ 6,733,346	Investing:							
(6,133,716)         (81,024)           Increase (decrease) in cash and cash equivalents         (5,334,343)         1,302,350           Cash and cash equivalents, beginning of year         \$ 8,035,696 \$ 6,733,346	Purchase of property and	equipme	ent			(83,858)		(35,632)
Increase (decrease) in cash and cash equivalents (5,334,343) 1,302,350  Cash and cash equivalents, beginning of year \$ 8,035,696 \$ 6,733,346	Increase in short-term inv	estment	S			(6,049,858)		(45,392)
Cash and cash equivalents, beginning of year \$ 8,035,696 \$ 6,733,346						(6,133,716)		(81,024)
	Increase (decrease) in cash and	cash eq	uivalents			(5,334,343)		1,302,350
Cash and cash equivalents, end of year         \$ 2,701,353 \$ 8,035,696	Cash and cash equivalents, beg	inning of	year			\$ 8,035,696	\$	6,733,346
	Cash and cash equivalents, end	of year				\$ 2,701,353	\$	8,035,696

#### **Notes to Summary Consolidated Financial Statements**

Year ended December 31, 2018

#### 1. Summary Consolidated Financial Statements

The summary consolidated financial statements are derived from the completed audited consolidated financial statements, prepared in accordance with Canadian accounting standards for not-for-profit organizations, as at December 31, 2018 and for the year ended December 31, 2018.

The preparation of these summary consolidated financial statements requires management to determine the information that needs to be reflected in the summary consolidated financial statements so that they are consistent, in all material respects, with or represent a fair summary of the audited consolidated financial statements.

These summary consolidated financial statements have been prepared by management using the following criteria:

- a) whether information in the summary consolidated financial statements is in agreement with the related information in the completed consolidated audited financial statements; and
- b) whether, in all material respects, the summary consolidated financial statements contain the information necessary to avoid distorting or obscuring matters disclosed in the related completed audited consolidated financial statements, including the notes thereto.

The completed audited consolidated financial statements may be obtained by calling (306) 244-7355 or by emailing beckie.wills@cps.sk.ca. It is also available on the College of Physicians and Surgeons of Saskatchewan website at www.cps.sk.ca.

