

# 2023-24 Annual Report



**3sHealth**  
*better together*





# Our corporate VALUES



## Collaboration

We bring the right people together to achieve common goals for the benefit of the people of Saskatchewan through active participation, two-way communication, and mutual respect. We believe that the best outcomes happen when we share insights and build on each other's strengths.



## Innovation

We 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. We fearlessly take on new opportunities and work closely with our partners to implement and sustain positive transformational change.



## Respect

We listen to one another and seek to understand the diverse needs of our communities and stakeholders. We demonstrate integrity and honesty in all that we do, and we take responsibility for our actions. We follow through on the commitments we make, build trust, and enable one another's successes.



## Transparency

We foster a culture in which people feel empowered to discuss and address critical issues in a safe and supportive environment. We believe engagement and the sharing of information enables good decision-making and leads to better outcomes.



## Bold and courageous leadership

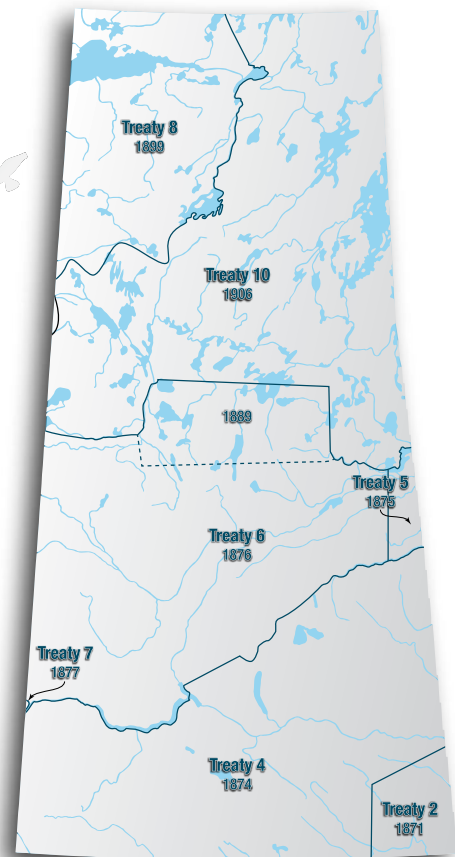
We are brave and willing to try new things. We put patients and families first, inspire each other and show initiative, work with others to put innovative ideas into practice, and take thoughtful risks to advance the vision of better health care in Saskatchewan.



## First Nations and Métis/Michif land acknowledgement

We acknowledge that 3sHealth works and meets on the territory covered by Treaties 2, 4, 5, 6, 7, 8, and 10, the traditional territories of the Cree, Saulteaux, Dakota, Lakota, Nakota, Stoney, and Dene, and the Homeland of the Métis/Michif. Recognizing this history and the Truth and Reconciliation Commission Calls to Action are important to our future and our efforts to close the gap in health outcomes between Indigenous and non-Indigenous peoples.

**As treaty people, we pay respect to the traditional caretakers of this land.**



# 2023-24 Annual Report

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3sHealth is a vital health system partner that supports health care across Saskatchewan. Utilizing innovative change and a patient- and family-centred focus, we provide shared services to all health system partners that help improve quality and ensure patient safety.

Our dedicated and diverse employees ensure high-quality payroll and scheduling, employee benefits, dictation and transcription, linen, contracting, application management, and transformational services work for the province’s health system. Our continuous improvement methodology helps us find innovative solutions to the complex problems facing health care, driving the sector towards greater sustainability for generations to come.

## Message from Brian Barber, Board of Directors Chair



This year saw the completion of a truly transformational change in the organizational structure of the Employee Benefit Plans Board of Trustees (Board of Trustees).

After several years of discussion, planning, and negotiation, the Employee Benefit Plans Board of Trustees has successfully transitioned to a joint trusteeship model. The employee benefit plan trusts, which are administered by 3sHealth, provide benefits to 46,000 health-care employees and 20,000 retirees across Saskatchewan; joint trusteeship ensures both the unions representing health-care system employees and the employers have an equal presence on the board. Joint trusteeship not only gives all parties an equal say, but it also ensures the trusts save millions of dollars by being in a more favourable tax position.

The 3sHealth Board of Directors also experienced renewal this year with the addition of two new members. Lisa Mitchell is an accomplished executive leader with experience in the telecommunications, tourism and entertainment, and advanced education sectors. Much of her career has been in executive leadership roles responsible for marketing, communications, sales, development, and stakeholder relations. Before joining the 3sHealth Board of Directors in 2024, Lisa served as a Patient Family Partner for the Saskatchewan Health

Authority (SHA) and at 3sHealth, where she also co-chaired the Patient Family Centered Care Council. Our second addition, Glenys Sylvestre, is the Chief Governance Officer and University Secretary at the University of Regina. She also served as an Instructor with the Faculty of Business Administration for over 15 years and was the undergraduate Associate Dean from 2007 to 2012. Glenys is a Chartered Professional Accountant (CPA, CA). She was awarded Fellowship in 2007, the highest honour that can be bestowed on a CPA. Before her time at the university, Glenys completed her term of service as a professional accountant with Deloitte & Touche in Regina. Glenys holds the Chartered Director (C.Dir.) designation.

We are happy to welcome Lisa and Glenys to the 3sHealth governance team.

Finally, 3sHealth said goodbye to a board member this year. I would like to express my appreciation, on behalf of all 3sHealth staff, to Don Code for the years of dedication and expertise he offered to the board.

This has been a very strong year for 3sHealth, and the board thanks the Senior Leadership Team and all employees for contributing to our efforts to improve Saskatchewan's health-care system.

## Message from Mark Anderson, 3sHealth CEO



This has been a year of continued momentum for 3sHealth, one which will help ensure a stronger future for Saskatchewan's health-care system.

After achieving our goal of positively impacting the lives of 1.2 million Saskatchewan patients, their family members, and health-care professionals in less than a decade, we have continued to contribute to several improvement initiatives with other health organizations. These include providing enhanced funding for treatments for health-care workers on disability, reducing foreign objects found in health-care linens to ensure a safer work environment, making care reports more easily accessible to Saskatchewan Cancer Agency (SCA) patients and families through MySaskHealthRecord, improving service in SCA Community Oncology Program of Saskatchewan sites for cancer patients living outside Regina and Saskatoon, and negotiation and awarding of a multi-vendor contract for Transcatheter Aortic Valve Implantations that allows for additional procedures to be performed for patients not able to undergo open heart surgery. This brings our total lives improved to 1.26 million.

The 2023-24 year has also been a time of significant progress on the Administrative Information Management System (AIMS). This transformational project will create a single comprehensive administrative system that will replace more than 80 antiquated individual finance, supply chain, and human resource information systems previously used by former regional health authorities. Since pausing the implementation of AIMS in 2022, there has been an extraordinary amount of work done to listen to health system workers, address critical issues to ensure our next implementation is successful, and create a thorough

testing regimen to catch any problems before they are passed on to users.

I am thrilled that our Employee Benefit Plans Board of Trustees has now fully transitioned to a joint trusteeship model. This has taken years of work on the part of the employers, employee unions, board members, and our Employee Benefits staff, and I am grateful to all for their dedication to completing this work, improving the representation on the board, and ensuring the most beneficial taxation position for the plans.

Our employees are also enjoying the benefits of a new office space. 3sHealth secured and moved to a new location in downtown Regina this year. This purpose-built space will allow us to grow and thrive in the future, while providing greater amenities to our workers at a lower cost.

The same dedication to our staff that made that move possible also ensured that 3sHealth was named one of Saskatchewan's Top Employers for the eighth consecutive year and, for the first time, added to the Career Directory for Recent Graduates as a top employer.

Finally, 3sHealth continued to focus on being a financially healthy organization during 2023-24 and ended the year with a \$1.5 million surplus. This result is the product of 3sHealth's focus on being a financially healthy organization. 3sHealth will be distributing \$1.56 million of excess contract rebates to the Saskatchewan Health Authority to put towards health system initiatives.

This annual report will tell you all about these achievements and many more. Thank you for taking the time to learn more about our organization.

## Board of Directors



**Brian Barber**  
Chair



**Arnie Shaw**  
Vice-chair and Chair, Audit,  
Finance, and Risk Committee



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



**Andrew Cartmell**



**Karen Knelsen**



**Timothy MacLeod**



**Twyla Meredith**



**Lisa Mitchell**



**Glenys Sylvestre**



# Operating highlights

3sHealth prides itself on a strong culture of continuous improvement, patient focus, innovation, and teamwork among employees and together with health system partners.

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

- Lives positively impacted:
  - For the year 2023-24, the lives positively impacted number for 3sHealth and its health system partners is 46,553 lives. This compares to this year's target of 85,000. Those positive impacts came from the following five major projects:
    - Paying treatment funding costs directly from the disability income plan trusts instead of requiring plan members to use their Extended Health Care Plan coverage before qualifying for treatment funding;
    - Reduction in foreign objects in health-care linen, providing a safer work environment;
    - Making Saskatchewan Cancer Agency reports accessible to patients and families through MySaskHealthRecord;
    - Improved service in the Saskatchewan Cancer Agency Community Oncology Program of Saskatchewan sites for cancer patients living outside Regina and Saskatoon; and
    - Negotiation and award of a multi-vendor contract for Transcatheter Aortic Valve Implantation that allows for additional procedures to be performed for patients not able to undergo open heart surgery.
  - The cumulative tally to the end of 2023-24 is 1,259,948. This is above and beyond our long-term target of 1.2 million lives positively impacted by 2025, which was achieved during the 2022-23 year.



Positively impact 1.2 million lives

- Health system savings:
  - 3sHealth's work with system partners has so far generated cumulative system savings of \$701.43 million. This includes:
    - Cumulative system savings from 2010 to 2023 of \$631.05 million;
    - Recurring annual savings of \$57.22 million from contracts;
    - Recurring annual savings of \$4.21 million from Provincial Linen Services operations; and
    - Savings for the fiscal year 2023-24 of \$8.96 million, with the following breakdown:
      - \$0.86 million in contract savings;
      - \$7.58 million in contract rebates; and
      - \$0.52 million in operational savings.



Save \$1 billion

## Other highlights from 2023-24 include:

### Annual

- Processed more than \$2.79 billion in compensation to over 55,000 health-care employees through Payroll Services
- Paid \$174 million to Employee Benefit Plans members and their families
- Transcribed 544,610 records
- Processed over 29.7 million pounds of linen
- Renewed \$48.8 million in contracts
- Administered the Employee Family Assistance Plan, which provides support services to more than 52,000 people across 15 organizations

### Partnerships

- Contributed to the successful deployment of open clinical documents for all Saskatchewan Cancer Agency patients, with the larger health system to follow
- Worked to address the pause of the AIMS project rollout by improving the performance and redesigning the look, feel, and usability of the system, and planned a staged rollout to prevent the system from being overwhelmed during implementation
- Provided Transformational Services support to 17 completed projects and 21 projects that are still in progress, as well as finding external support for eight projects
- Completed the transition of the Employee Benefit Plans Board of Trustees to joint trusteeship

### Customer service

- Met service standards consistently and regularly, meeting the needs of our Employee Benefit Plans customers
- Replicated an educational campaign to reduce the number of foreign objects found in health-care linens at some of Saskatchewan's largest facilities

### Financial stewardship

- Achieved a surplus of \$1.5 million
- Achieved annual savings of \$8.96 million for the health sector

### Workforce

- Earned the designation of a Saskatchewan Top Employer for the eighth year in a row
- Added to the Career Directory for Recent Graduates, a tool to assist Canada's recent university or college graduates in applying for jobs that make the most of their education, as a Top Employer for the first time
- Continued work on developing a three-year People and Culture Strategic Plan to support employees through the challenges and successes of their work life at 3sHealth
- Advanced our commitment to truth and reconciliation
- Moved entire workforce to a new office facility that will meet our needs well into the future
- Exceeded the benchmark for employee engagement for the eighth year in a row
- Expanded the Information Management department to align with Ministry of Health priorities

# Our mission

*Partnering to solve complex problems and improve health care across Saskatchewan.*

3sHealth carries out its mission through the dedicated work of its service lines.

## Employee Benefits



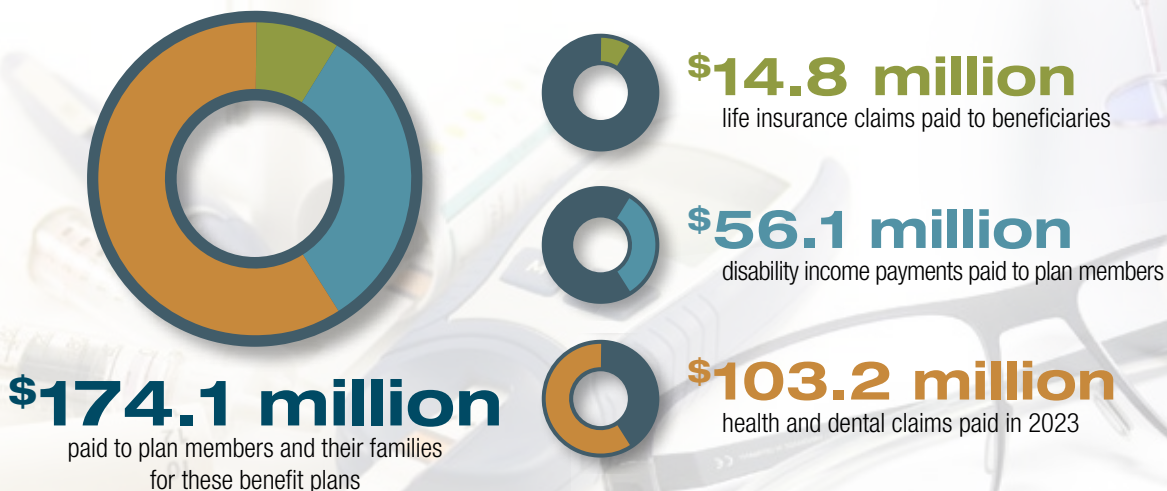
- Administered 10 health system employee benefit plan trusts, including disability income, extended health care, dental, and life insurance for more than 46,000 active plan members and 20,000 retirees across 71 organizations.

3sHealth administers the Employee Benefit Plans on behalf of health-care employers in Saskatchewan. In 2023, the Employee Benefit Plan Trusts paid \$174,115,709 in Group Life insurance, Disability Income Plan benefits, and health and dental claim reimbursements to eligible plan members. This amount represents a seven per cent increase over the total for claims paid in 2022.

Plan members received \$56,032,829 in health claims reimbursement, representing 1,220,265 extended health care claims. The Core and Enhanced Dental Plans paid over \$47,189,863 in reimbursements for plan members and their families. The group life insurance plans paid \$14,789,568, including \$10,310,676 that was paid to loved ones when a plan member passed away, as well as an additional \$626,550 paid directly to plan members when their spouse or child passed away. A further \$54,711,777 in disability income was issued, representing 3,593 claims and an increase of over \$3 million in payments to plan members compared to 2022. In addition, the Disability Income Plans provided treatment funding in the amount of \$1,391,672 to plan members on an approved claim.

The Employee Benefit Plans Board of Trustees has committed to providing collaborative support with plan members on their path to health. As a result of that effort, the Disability Income Plans paid out \$610,633 more in treatment funding in 2023 compared to 2022.

## Benefits paid in 2023



As of October 12, 2023, the Employee Benefit Plans Board of Trustees is jointly trusteeed, a significant milestone that has been years in the making. This agreement ensures both the unions representing health-care system employees and the employers have an equal presence on the Board of Trustees that oversees plan members' benefits. Joint trusteeship is governance best practice for public sector benefit plans. There are now five union-appointed trustees and five employer-appointed trustees on the board. The trustees have a fiduciary duty to act in the best interest of the beneficiaries of the plans, with the newly amended Trust Agreements providing guidance to the trustees.

The Board approved several plan improvements this year, including:

- Adding athletic therapists as part of the \$400 coverage amount provided for physiotherapy;
- Increasing hearing aid coverage to \$1,500 per ear every five consecutive calendar years;
- Introducing a quick payment for a beneficiary when a plan member passes away. A beneficiary can request a quick payment of up to \$10,000 from the Group Life insurance Plan claim proceeds to help with immediate death-related expenses, such as funeral and travel costs;
- Approving payment of treatment funding costs directly from the disability income plan trusts instead of requiring plan members use their Extended Health Care Plan coverage before qualifying for treatment funding, streamlining the process and ensuring plan members have health coverage available when they return to work; and
- Sending disability claims adjudicators to visit front-line health-care facilities to better understand the work employees do, the injuries that can be sustained in the workplace, and the barriers that may prevent employees from returning to work.

3sHealth is dedicated to continuous improvement for plan members and their families. This focus led to the creation of the Employee Benefits multi-year strategic project, "Delivering on the Employee Benefit Plans Promise." A number of improvements have been implemented under this project, including:

- Organizing benefits information on 3sHealth.ca by "life event," making the information that plan members are seeking for their unique circumstances easier to access and understand;
- Creating a "Retirement at a Glance" brochure to provide plan members all the information they need about retirement in one simple package; and
- Completing work to fully digitize all benefits paper files, resulting in faster processing times, a more streamlined process for employees, and a more environmentally friendly approach.

You can learn much more about these efforts and the employee benefit plans in the *Employee Benefit Plans for Saskatchewan health-care employees 2023-24 Annual Report*.

## Linen Services



- Managed the contract with K-Bro Linen Systems Inc. to supply over 175 facilities and clinics with more than 29.7 million pounds of clean linen annually.
- Standardized and improved linen quality by implementing rigorous quality audits, ensuring the completion of independent quality testing, and implementing improvements to processes for maintaining quality of linen.
- Facilitated product and process improvement and standardization across the province.

Linen usage varied throughout the health sector this year. After dropping in the spring and summer months, volume increased during the fall with the rise of flu and outbreaks in health-care facilities before dropping below forecasted levels in the winter months. As a result, the province saw a slight increase of approximately 100,000 more pounds of linens used in 2023-24.

The linen team saw significant success in its efforts to reduce the number of foreign objects in linen (FOIL) received at the processing plants operated by K-Bro Linen Systems, the province's laundry services provider. As detailed in the 2022-23 annual report, a FOIL education project was created in collaboration with the Saskatchewan Health Authority (SHA) based on learnings from an initial pilot project. More than 600 employees were trained during an implementation event at the Regina General Hospital, resulting in a 72 per cent FOIL reduction. In 2023-24, that work was replicated at several facilities, some of which are among the province's largest, with a goal to reduce FOIL incidents by 30 per cent in each.

As a result of that campaign, eight major facilities in Regina, Saskatoon, and Prince Albert have managed to cut the number of FOIL incidents by an average of more than 57 per cent. Word of mouth also inspired Weyburn Special Care Home to reach out to be included. For the 2023-24 year wrap up, all nine facilities (comprising 59 per cent of the total provincial linen volume) have reduced the total number of monthly needles found from eight per 100,000 pounds of linen to four per 100,000 pounds of linen. This is a reduction of 50 per cent in the number of needles making it to the K-Bro facility in Regina.

The team has shown this work is replicable in other facilities and will be implemented in smaller and rural facilities in the future.

"We are thrilled that this collaboration with health-care workers has eclipsed our targeted reductions," said Kateri Singer, the SHA director of Environmental Services. "We are grateful to staff for recognizing the enormous difference this simple change can make, not only in the safety of staff, but also the peace of mind for patients and workers alike."

Linen Services worked with K-Bro and the SHA's Environmental Services department on the implementation of K-Bro's new ordering software system. This software solution integrates online ordering, production, billing, and real-time reporting. This change is an immediate and lasting improvement that eliminates errors due to lost or illegible faxed orders.

Standardization work is also taking place with the SHA. After analyzing current practices in December, an event was held at the Regina General Hospital in January to monitor patient comfort and satisfaction with changes to linen on beds and chairs in the hemodialysis unit. After the trial was completed, the project team reviewed the data collected in patient surveys and created a new bed/chair make-up work standard for the unit. It was implemented in April 2024 and will be replicated provincially after the post-90-day review. Work is also ongoing to standardize how linen poundage and monitoring thresholds are reported across the province. This will help support the monitoring of linen-related expenses.

The linen team is also working to facilitate the opening of the new Urgent Care Centre in Regina, creating a plan for potential linen usage and providing advice on linen flow and making recommendations for linen carts/hampers that will best support the facility.

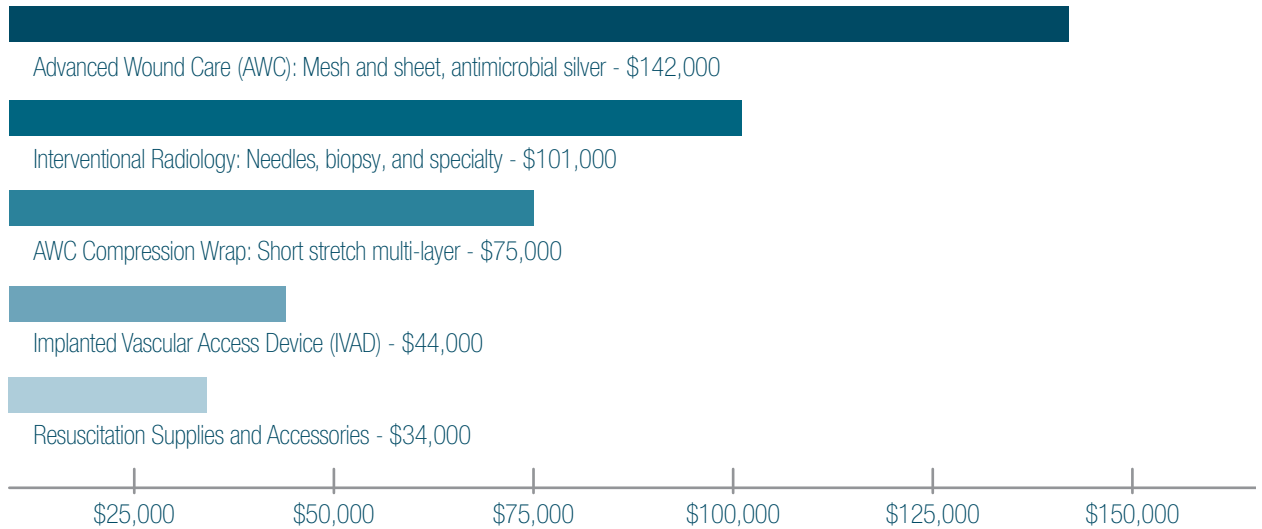
## Contracting and Supply Chain

- 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 3,000 Saskatchewan health system contracts for goods and services worth more than \$272 million annually.



Contracting has contributed the bulk of 3sHealth's cumulative health system savings through shared services since 2010.

## The top five types of contracts that generated the most in estimated savings\* in 2023-24 are:



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

In 2022-23, the Contracting and Supply Chain team developed a risk-based “supply assurance” framework in collaboration with the SHA Contracting and Procurement team. This framework was designed to help mitigate product shortages due to supply chain disruptions. In 2023-24, the framework was integrated into work standards, with adjustments made to align with the SHA Contracting and Procurement team’s processes. The framework was utilized on two large contracting initiatives: intravenous solutions and in-centre hemodialysis. Work on the project is now completed, with the framework in place as a part of standard operations.

### Dictation and Transcription

- Transcribed approximately 1.79 million minutes of care providers’ dictations annually – equating to over 536,000 patient care reports.
- Distributed 77 per cent of transcribed patient care reports to patients and physicians within 24 hours.



The flow of information with the patient along their health-care journey is critical to excellent care. The Dictation and Transcription service line 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. Medical transcriptionists strive to transcribe and distribute all reports within 24 hours and the service line transcription team continued improvement efforts in 2023-24 to meet this target.

The transcription service significantly improves patient care by improving the availability of critical patient care information to care providers. Medical transcriptionists transcribed approximately 536,000 acute care reports in 2023-24, equaling approximately 1.79 million minutes of care providers’ dictations. This service line supports approximately 1,950 clinicians, with the turnaround time for clinician-dictated reports currently averaging 8.5 hours.

3sHealth also provides self-edit dictation software that enables clinicians to dictate into a microphone, edit the text immediately on a computer screen, approve the final report, and save it immediately to the patients’ electronic medical record. This does not require a medical transcriptionist to edit the patient report, significantly reducing turnaround time

to the patient's care team. The use of self-edit dictation gives other health-care providers on the patient's care team access to these electronic patient reports in much less time. For example, before self-edit, the average turnaround time for SHA radiology reports was 60 hours; after self-edit, 83 per cent of reports are available within 30 minutes or fewer.

Use of the self-edit software continued to grow throughout the year. In partnership with eHealth, the SHA, and the Ministry of Health, 3sHealth created and acted on a strategy to engage physician and clinical leaders to expand its use even further into their clinical practices. 3sHealth helped 299 physicians and clinicians working in the SHA to begin using the system, growing the number of physicians and clinicians currently using self-edit dictation technology in the provincial health-care system to 2,708. Work continues with specific areas of need to improve dictation services, with a planning session held with health system partners to determine specific target areas where increased adoption of self-edit dictation could align with those partners' plans.

The introduction of self-edit dictation was 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, with 683 physicians using self-edit dictation in their practices.

## Payroll and Scheduling



- Processed more than \$2.79 billion in compensation to more than 55,000 health employees across 27 organizations.
- Supported the Saskatchewan health system by administering various applications that support employers and employees with scheduling, human resources, and payroll functions.

The Provincial Payroll and Scheduling Services (PPSS) team ensures that health system employees receive their pay accurately and on time. The team also administers the various scheduling systems that health system partners use. 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. In 2023-24, some additional work undertaken by PPSS included:

- Continuing to provide support to the Administrative Information Management System when and where needed (for more detail on the AIMS project, see page 23);
- Running year-end payroll processes, including the processing and dissemination of 66,147 T4 forms. This included successfully implementing two changes based on new federal legislation relating to the federal dental plan and changes to how CPP is deducted and reported;
- Adding the Saskatchewan Healthcare Recruitment Agency to payroll systems; and
- Supporting the system changes required to allow for the transition of Extencicare and Regina Lutheran Home long-term care centres to SHA ownership by ensuring payroll and information systems are configured correctly for this new group of employees.

## Transformational Services

- Worked collaboratively with health system partners, supporting them to successfully deliver on their initiatives.
- Provided consulting and project implementation services to health-care system partners, including eHealth Saskatchewan, the Saskatchewan Health Authority, the Saskatchewan Cancer Agency, the Ministry of Health, and the Health Quality Council.



The Transformational Services team uses the tools, techniques, and experience gained in previous health system projects to make quality improvements for patients, achieve cost savings, and help create a sustainable health system. This multidisciplinary team has contributed to many projects across the health system, ranging from the development of business cases to the implementation of projects. Some of the initiatives worked on with our partners in 2023-24 include:

- 3sHealth
  - Supporting the AIMS project;
  - 3sHealth office move;
  - Upgrade iHRIS software, application server, and infrastructure to avoid service outages;
  - Finance software upgrade; and
  - Building infrastructure for the Application Management Services team.
- Saskatchewan Health Authority
  - SHA lab/pharmacy/SCA transportation strategy;
  - Regina Lutheran Home transition to the SHA;
  - Roy Romanow Provincial Lab service delivery integration and process improvement;
  - Conversion of hand sanitizer provider contract;
  - Transition of long-term care facilities to the finance system;
  - Computerized Maintenance Management System clinical engineering implementation; and
  - Provincial signage replacement program.
- eHealth
  - Modernized software applications to Microsoft 365, including the latest versions of productivity apps like Microsoft Teams, Word, Excel, PowerPoint, Outlook, and more; and
  - Managed Vulnerability Detection System.

## Our people

### Committed to truth and reconciliation

Truth and reconciliation is a strategic priority at 3sHealth. As part of 3sHealth's response to the Truth and Reconciliation Commission Calls to Action, the Truth and Reconciliation Working Group (comprising Indigenous and non-Indigenous volunteers from across the organization) continues to work through its response plan. A major step was taken this year by having 100 per cent of 3sHealth employees complete the *4 Seasons of Reconciliation* training, provided through a partnership with First Nations University of Canada and e-learning producer Reconciliation Education. The multimedia training course designed for both Indigenous and non-Indigenous learners establishes a foundational knowledge of truth and reconciliation, shines a light on the contributions of Indigenous peoples, debunks common myths and stereotypes, and challenges racism. Every employee of 3sHealth completed this important training during 2023-24, and new employees will be required to complete it as well.

Other initiatives undertaken included:

- The Working Group provided education materials and programming to honour Canada's National Day for Truth and Reconciliation, which is also Orange Shirt Day;
- The Working Group provided information and encouraged participation in Red Dress Day on May 5;



- Employees were provided the opportunity to participate in the SHA-hosted Cultural Conversation webinar series, which provided information on numerous indigenous, treaty, and health care-related topics from a variety of educators and presenters;
- All 3sHealth staff added an email signature message for the month of June acknowledging Indigenous History Month and expressing our commitment to improving health outcomes for all treaty partners; and,
- Several books by Indigenous authors were added to the 3sHealth lending library, with these and other books previously provided by the Working Group featured on the library shelf.

All of these efforts were supported with promotional stories on the 3sHealth intranet page.

## Going the extra mile

3sHealth employees are the foundation of 3sHealth’s shared success. 3sHealth team members continued to go above and beyond to provide excellent customer service, contribute their talents to health system initiatives, and collaborate closely with partners across the province’s health system.

3sHealth’s “Going the Extra Mile” award has historically recognized these contributions through a formal nomination process. In 2021-22, 3sHealth expanded the eligibility of the award beyond our own organization to all Saskatchewan health system employees. 3sHealth employees responded by nominating more external partners for the award. The expanded eligibility enables 3sHealth employees to recognize the valuable efforts of all health system employees.

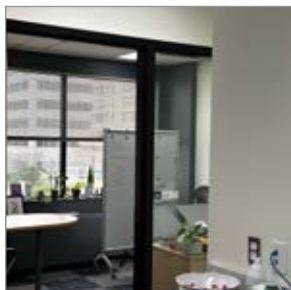
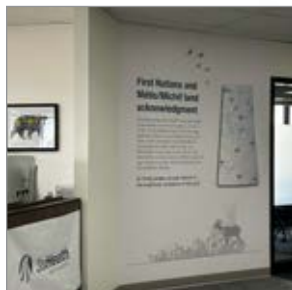
3sHealth also has a strong culture of improvement, which has employees at all levels continuously looking for ways to improve processes, eliminate waste, and enhance customer service. Each 3sHealth employee is asked to implement, in collaboration with fellow team members, a minimum of two improvements per month. These improvements can be big or small. Since the initiative began seven years ago, 3sHealth employees have collectively implemented more than 30,000 improvements in their daily work and processes.

## Putting patients first

Since 3sHealth formed, it has built a culture of continuous improvement that engages Patient Family Partners to put patients and customers at the centre of its work. 3sHealth uses the Saskatchewan Health-Care Management System to improve processes, manage daily work, develop teams, and achieve its mission. This systematic approach has created a nimble, responsive organization with strong daily processes for rapid decision-making, as well as improvements to health care for Saskatchewan patients and families.

## On the move

In anticipation of 3sHealth’s office space lease expiring this year, work began in 2022-23 to determine its future office space requirements. After a competitive process and a rigorous evaluation of proposals, a selection committee recommended moving to a new facility at the Delta Hotel in Regina’s downtown. Planning began immediately after the Board approved the recommendation, with the Collaborative Work Environment team and the Senior Leadership Team recognizing the opportunity to better meet the needs of employees and to accommodate our larger workforce.



The ability to design the space from scratch allowed for the creation of purpose-built offices and meeting rooms, addressing issues with noise and privacy in the previous office design, and better delivery of virtual environments required by post-COVID-19 norms.

Working with the Delta, our design team, and the construction team, the new office space was constructed and outfitted over the summer and fall months. The move was done in stages as floors were finished, and all 3sHealth employees took up residence in the space by the end of November. Increased access to parking, fitness facilities, and other new amenities have helped to make our new location feel even more like home.

A survey was conducted to gauge employee satisfaction with the move process and the results were positive.

## **Professional development**

3sHealth continued to provide support to formal leaders with the GROW (Goals, Results, Ownership, Work Plan) performance management program, and to non-managerial employees with the EGDP (Employee Growth and Development Plan). 3sHealth also continued to provide opportunities for employees to learn and grow, including:

- LEADS in a Caring Environment Framework: a provincially approved health-care leadership program (also includes a Core Strengths strength deployment inventory to assist with ongoing leadership development);
- Colour Spectrums: a personality and human dynamics model provided for all new employees that is also available for additional team building at a department's request;
- Facilitation training pilot: a two-day session to enhance facilitation skills for leaders;
- 360 Feedback: LEADS for all formal leaders;
- A two-part orientation for new employees;
- Three levels of improvement leadership training aligned with the Saskatchewan Health-Care Management System (Kaizen Basics, Lean Improvement Leader Training Lite, and Lean Improvement Leader Training); and
- Safety training and education (including CPR, AED, and Level One Occupational Health and Safety training).

## **Getting involved and giving back**

Employees at 3sHealth can participate in 3sHealth's employee-driven corporate social responsibility program, 3sHealth Shares. Employees volunteer their time and contribute financially so 3sHealth can support several worthwhile causes that protect the health and well-being of Saskatchewan people. As a not-for-profit organization, 3sHealth is not able to make corporate donations. What distinguishes 3sHealth Shares from many other corporate social responsibility programs is that staff members give their personal time, skills, and financial resources. In this way, the program is fuelled at a grassroots level by the energy, enthusiasm, and generosity of its authors and engineers.

3sHealth Shares put fitness in the spotlight this year with its major campaign, which raised funds for our charitable partner, the Canadian Mental Health Association - Saskatchewan Division. The campaign focused on two of the province's biggest marathons, the Run/Walk/Ruck for Mental Wellness in Regina and the Step Up for Mental Health race in Saskatoon. These inclusive events welcome everyone, regardless of experience or ability, to participate in their own way. 3sHealth Shares supported their efforts, with fundraising events helping to fund registration fees for employees seeking to participate, motivational and educational messages with training and fitness tips, and motivational profiles of runners on our staff.

3sHealth Shares also worked with Canadian Blood Services to re-establish regularly scheduled blood drives, which had to be paused during the COVID-19 pandemic.

Employees contribute to the culture of the organization through 3sHealth's Employee Engagement Advisory Network, the Social Club, and the Occupational Health and Safety Committee.

## Engagement and corporate culture

In the 2023 3sHealth employee engagement survey, 86.3 per cent of employees said that they felt engaged at work, outpacing the industry benchmark of 81.8 per cent. Senior leaders at 3sHealth used the engagement survey results to drive decision-making and continuous improvement work throughout the organization. 3sHealth's results have also scored well above industry benchmarks.

3sHealth has been developing a three-year People and Culture Strategic Plan. The plan is designed to support all employees through the challenges and successes of their work life at 3sHealth. As 3sHealth attracts and retains new employees, it will also need to maintain and build current employees. 3sHealth provides opportunities for employees to learn and grow, developing the complex problem-solving skills required to improve health care across the province. The five pillars of the plan are:

- Attracting and Recruiting;
- Learning and Development;
- Employee Wellness;
- Diversity, Inclusion, and Belonging; and
- Career Pathing.

3sHealth was named one of Saskatchewan's Top Employers for 2024. The 2024 award is the eighth consecutive Saskatchewan Top Employer award 3sHealth has won. The award recognizes Saskatchewan employers that lead their industries in offering exceptional places to work. The competition's judges evaluate all employers on categories such as performance management, community involvement, work atmosphere, and more. 3sHealth has also been added to The Career Directory for Recent Graduates as a Top Employer for the first time. The directory is a tool for Canada's recent university and college graduates, helping guide them to apply for jobs that make the most of their education. Not all Top Employers award winners are included in the directory; employers are evaluated and listed based on criteria such as training opportunities, vacation and benefits, wages, and types of positions available.

3sHealth is proud of its commitment to a safe working environment, with zero safety incidents reported and zero time lost to workplace injuries in 2023-24.

## Our vision

*Healthy People, Healthy Communities, Healthy Partnerships.*

The following sections detail the health system efforts 3sHealth contributes to that help build a province of healthy people, healthy communities, and healthy partnerships.

### Improving quality

In 2016-17, 3sHealth developed a methodology to track quality improvements that shared services have on patients and health care providers. 3sHealth is proud to report that shared services initiatives with health-care system partners positively impacted an additional 46,553 lives this year.

Some of the Saskatchewan health system initiatives that contributed to this total include:

- Foreign Objects in Linen Reduction Campaign;



- Paying treatment funding costs directly from the disability income plan trusts instead of requiring plan members use their Extended Health Care Plan coverage before qualifying for treatment funding Community Oncology Program Saskatchewan project to improve processes and standards;
- Transcatheter Aortic Valve Implantation Provincial Contract; and
- Improved service in the Saskatchewan Cancer Agency Community Oncology Program of Saskatchewan sites for cancer patients living outside Regina and Saskatoon;
- Open Clinical Documents on MySaskHealthRecord – Saskatchewan Cancer Agency Pilot.

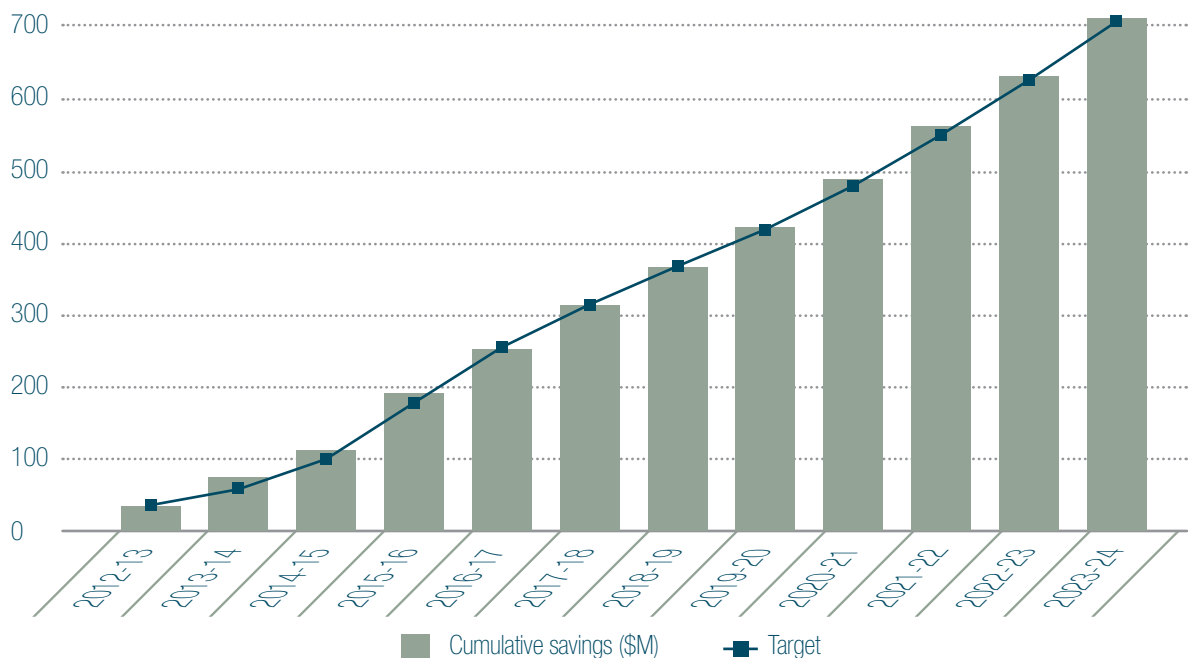
While the 46,553 lives impacted fell short of 3sHealth’s 2023-24 target of 85,000, 3sHealth met its overall target of positively impacting 1.2 million lives by 2025 last year, two full years ahead of schedule. 3sHealth has now positively impacted the lives of 1.26 million patients and health-care providers in Saskatchewan through 39 improvement initiatives with partners across the health system. This is a significant achievement that underscores the dedication and hard work of our employees and our partners throughout the health system, as well as our belief in creating patient-centred improvements.

For an improvement to be counted in 3sHealth’s “lives positively impacted” total, it needs to make a demonstrated improvement to quality of care in terms of safety, timeliness, effectiveness, efficiency, equity or reliability, or patient-centredness.<sup>1</sup> 3sHealth then calculates the number of patient or health-care provider lives improved using 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, linen services, and dictation and transcription services not only strengthened the quality of products and services, but also saved \$8.96 million in 2023-24. 3sHealth’s shared services initiatives, which began in 2012, have resulted in cumulative savings of \$701.43 million as of March 31, 2024. These efforts not only benefit patients, but also provide better value for Saskatchewan taxpayers.

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



<sup>1</sup> The Institute of Medicine defined these as the six aims for health-care improvement in their 2001 report Crossing the Quality Chasm: A New Health System for the 21st Century.

Savings are largely the result of the following:

- 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 maintaining quality and safety for patients, families, and staff. Running competitive processes and leveraging volume consolidation within the Saskatchewan health system 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 \$4.2 million annually; and
- Operational savings achieved through the provincial implementation of dictation and transcription services, which reached a “break-even” point in July 2018 (when the initial project investment had been fully recovered). 3sHealth redirected all subsequent savings to health system partners and to the deployment of self-edit dictation software.

Since its formation, 3sHealth has generated \$701.43 million in cumulative shared service savings. This figure includes the following:

- \$57.22 million in cumulative recurring contract savings from 2010 to 2023;
- \$4.21 million in recurring linen operational savings;
- \$631.05 million in prior year cumulative savings (this includes the additional \$4.21 million in recurring linen operational savings); and
- \$8.96 million in net new savings in 2023-24, consisting of:
  - \$0.86 million in contract savings;
  - \$7.58 million in contract rebates; and
  - \$0.52 million in operational savings.

## Focus on patients and families

3sHealth strives to place patient care at the centre of its decision-making, improvement work, and service delivery. To do this, 3sHealth has an active group of eight patient and family partners and a senior physician consultant to help focus 3sHealth on creating improved experiences and outcomes for patients and health-care providers.

3sHealth continued to strengthen its customer focus in 2023-24 in several ways, including:

- Maintaining and growing a strong Patient Family Partner Council to guide and support our patient engagement;
- Pairing service lines and projects with active Patient Family Partners;
- Involving Patient Family Partners and our physician consultant in strategic planning;
- Finding ways to measure the patients and care providers positively impacted by improvement work with our partners;
- Systematically measuring and improving the engagement of customers in decision-making, improvement, and daily service provision;
- Including the patient and provider perspective in provincial contracts;
- Engaging a Patient Family Partner to redefine quality service with the Employee Benefit Plans team; and
- Continuing the work of our physician consultant and two patient and family partners with eHealth Saskatchewan to expand care reports available to patients through MySaskHealthRecord.

3sHealth will continue to place patients and their families at the centre of all that it does, working with its partners to improve quality and ensure patient safety.

## Partnership and integration

3sHealth believes that by partnering to solve complex problems and improve health care across Saskatchewan, it can achieve the vision of “Healthy People, Healthy Communities, Healthy Partnerships.”

3sHealth’s service lines continuously strive to strengthen partnerships, as these bonds ensure 3sHealth’s efforts towards achieving provincial goals are harmonized. 3sHealth continued to work closely with its partners to strengthen shared decision making and accountability across the health system. The following committees are all focused on working in-step with our partners to deliver quality services and strategic improvements in each service area:

- The Partnership Oversight Committee plays a leading role in providing leadership and guidance for 3sHealth services. The committee comprises health system leaders from the Saskatchewan Health Authority, Saskatchewan Cancer Agency, eHealth Saskatchewan, 3sHealth, and the Provincial Affiliate Resource Group, as well as two Patient Family Partners.
- The Employee Benefit Plans Board of Trustees has fiduciary responsibility for the 10 employee benefit plan trusts that 3sHealth administers. The Employee Benefit Plans Committee, comprising an equal number of union and employer representatives, and the Working Committee, comprising two representatives from each union, make recommendations to the Board of Trustees on benefit enhancements, policies, and investments.
- The Patient Family Partner Council helps strengthen the voice of our customers in all aspects of the organization. It is co-chaired by a Patient Family Partner and 3sHealth’s Vice-President of Innovation, People and Culture, and also involves our Senior Physician Consultant.
- The Dictation and Transcription service line has a series of structured monthly meetings from the governance to the operational level. The Provincial Dictation and Transcription Services Partnership Committee has a mandate of providing oversight and decision-making for the service line and it includes representation from 3sHealth, eHealth Saskatchewan, physicians, Saskatchewan Medical Association, and the Saskatchewan Health Authority’s Health Information Services and Digital Health teams. Two subcommittees report to the Provincial Dictation and Transcription Services Partnership Committee: the Provincial Dictation and Transcription Services Operations Directors, with an operational oversight mandate, and the Self-edit Dictation Technology Subcommittee, with a mandate focusing on technology, system planning, and collaborative resolutions to ensure physicians and clinicians can self-edit dictate their patient-care reports successfully.
- Linen Services reports to two committees. The Provincial Linen Service Partnership Committee is made up of key decision makers connected to linen services, such as the Saskatchewan Health Authority’s infection control, surgical services, and environmental services teams, as well as partners from the Saskatchewan Cancer Agency. This committee’s mandate is to make overall decisions on financial and quality matters. Reporting to the partnership committee is the Provincial Linen Services Advisory Committee, which has a mandate to study topics and advise the partnership committee.
- The Supply Chain Partnership Committee is responsible to administer the Supply Chain Partnership Agreement. It provides decision support and oversight on supply chain matters and is accountable to the Partnership Oversight Committee. One of the valuable features of this partnership agreement is that it defines the roles and responsibilities for 3sHealth and the Saskatchewan Health Authority for leading procurement contracting initiatives. The partnership agreement includes appendices which define partner responsibilities by contract category, as well as a decision workflow to collaboratively assign contracts when the lead partner is experiencing resourcing limitations and requires assistance.
- Transformational Services reports to the 3sHealth Governance and Business Development committee, which is a sub-committee of the Board of Directors, as well as the Partnership Oversight Committee. They continue to collaborate and build relationships with health partners to deliver on health-care initiatives. Transformational Services’ goal is to mature their practice, drive efficiency, and deliver value to the health-care system.

- 3sHealth's Payroll and Scheduling service line participates in two provincial subcommittees. They are the Payroll Subcommittee and the Scheduling Subcommittee. These operational subcommittees meet regularly and bring together partners from across the province to discuss payroll and scheduling issues.
- 3sHealth helped create the AIMS Support Partnership Committee to provide oversight and decision support in partnership with key stakeholders for the forthcoming Application Management Services department and other AIMS-related support functions.
- The Administrative Information Management System (AIMS) project is governed by an Executive Steering Committee consisting of representatives from the health-care system on behalf of the Saskatchewan Health Authority, 3sHealth, Saskatchewan Cancer Agency, eHealth, Saskatchewan Association of Health Organizations (SAHO) Inc., and affiliated employers throughout the province. Collaboration partners include Deloitte, Kronos, and Oracle to assist in guiding the project through to completion.

Each 3sHealth service line believes that strong partnerships in the Saskatchewan health-care system are key to achieving a province of healthy people and healthy communities.

### **Administrative Information Management System project**

The Administrative Information Management System (AIMS) is a collaboration between the Saskatchewan Health Authority, 3sHealth, the Saskatchewan Cancer Agency, eHealth Saskatchewan, SAHO, and affiliated employers. The goal is to create a modern, secure, digitized, integrated system that supports finance, human resources, payroll, scheduling, and supply chain management.

Creating an integrated administrative system out of more than 80 different, outdated systems that serve more than 51,000 people is no easy task, but with the support of many, tremendous progress has been made. This past year, the AIMS project team has listened, learned, and redesigned the system to address issues of performance and ease of use. Although additional testing is required, the results of testing and user feedback to date have been positive.

During late 2023-24, employees from around the province and a variety of sources provided valuable insights. Nearly all of them found the system easy to use and were pleased with the experience.

The results are encouraging, but there are still final testing steps that need to be taken to determine when we can proceed to a phased-in implementation of AIMS. 3sHealth, together with its AIMS partners, will continue working with employees, listening, learning, and improving along the way.

### **Application Management Services**

3sHealth continued developing a new service line called Application Management Services during 2023-24. Application Management Services will support AIMS once it is implemented through a provincially co-ordinated approach. In partnership with stakeholders, Application Management Services will manage the support and continued evolution of AIMS.

Application Management Services is on track to be ready to support AIMS when it launches.

### **The Employee and Family Assistance Program**

The Employee Family Assistance Program (EFAP) administered by 3sHealth provides employees and dependent family members of health system partners and participating member organizations across the province access to immediate and confidential help for work, health, or life concerns. This year, EFAP incorporated a new initiative by service provider TELUS Health: Total Mental Health. This program provides EFAP members and their families with unlimited and immediate access to mental health supports, as well as:

- Continuous and coordinated care, including ongoing support from a care navigator and/or counsellor;

- Live support via chat or telephone, available 24 hours a day, seven days a week, 365 days a year;
- Solution-focused counseling in person, or by video, telephonic, or digital platforms;
- Online appointment booking;
- Work-life solutions, including financial, legal, childcare and eldercare consulting, and referrals to community supports;
- Self-directed or counselor-supported digital therapy programs (CareNow); and
- Case-managed navigation with extended health care benefits.

There are currently 15 health system partners and member organizations with access to EFAP, with a total of 52,362 people in the plan.

## 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, 2024, financial statements.

This section provides an overview of 3sHealth’s financial activities for the fiscal year ended March 31, 2024. Since this information is intended to focus on the 2023-24 fiscal year’s activities, resulting changes, and currently known facts, it should be read in conjunction with the audited financial statements beginning on page 33 of this annual report. All amounts in the tables below are expressed in thousands (\$000s) and are for the year ended March 31, 2024.

### Operating results (\$000s)

For the year ended March 31

	2023-24 budget	2023-24	2022-23
Revenue	\$ 30,269	\$ 30,921	\$ 29,275
Expenses	31,669	29,387	27,968
Excess of revenue over expenses	\$ (1,400)	\$ 1,534	\$ 1,307

For the year ended March 31, 2024, 3sHealth reported an excess of revenue over expenses (“surplus”) of \$1.53 million compared to a budgeted \$1.40 million deficit and compared to a surplus of \$1.31 million in 2022-23. Key items attributing to 3sHealth ending the year \$2.93 million ahead of budget were savings in salaries and benefits expenses due to vacancies throughout the year, decreases in discretionary spending such as travel, training, and office expenses, and decreased spending on professional services. Investment income was also much higher in the current year as the Money Market Fund rates remained high for the entire fiscal year in alignment with bank interest rates.

While approving the budget for the fiscal year ended March 31, 2024, the 3sHealth Board of Directors (“Board”) approved the use of \$1.40 million from the accumulated surplus for provincial shared services initiatives. As this amount was not utilized during the 2023-24 fiscal year, the resolution was approved for use in the 2024-25 fiscal year to support the implementation of the Administrative Information Management System (AIMS) project and its support through the Application Management Services service line.



## Revenue (\$000s)

	2023-24 budget	2023-24	2022-23
Service fees	\$ 24,728	\$ 24,396	\$ 23,028
Rebate revenue	4,000	4,000	4,000
Customer fee	377	376	358
Investment income	420	939	522
Other	744	1,210	1,367
Total revenue (Schedule 1)	\$ 30,269	\$ 30,921	\$ 29,275

“Service fee” revenue increased in 2023-24 over 2022-23 by \$1.37 million (5.9 per cent), primarily due to the Employee Benefit Plans department seeing a sharp increase in demand for benefits throughout the health system. The Provincial Payroll and Scheduling Services team also saw a modest increase year-over-year as a result of an increase in the total amount of FTEs fees in the Saskatchewan health system.

The other revenue streams that experienced significant year-over-year changes was “Investment income.” “Investment income” was \$519 thousand (123.6 per cent) higher than the budgeted amount and \$417 thousand (79.9 per cent) ahead of the prior year as the Bank of Canada continued to both implement rate increases during the fiscal year and hold those rates high throughout the year. With 3sHealth’s investments primarily in low-risk, short-term liquid money market funds, this had a direct impact on their performance.

## Expenses by program (\$000s)

	2023-24 budget	2023-24	2022-23
Employee Benefit Plans administration	\$ 10,062	\$ 9,352	\$ 8,880
Provincial Payroll and Scheduling Services	7,785	8,028	7,068
Provincial Transcription Services	4,225	4,665	4,361
Transformational Services	3,474	3,605	3,596
Provincial Contracting	2,493	2,341	2,244
Provincial Linen Services	678	654	652
Corporate Services	1,419	615	1,045
Provincial Employee Family Assistance Program and LifeSpeak	133	127	122
Application Management Services – Use of accumulated surplus	1,400	-	-
Total expenses (Schedule 2)	\$ 31,669	\$ 29,387	\$ 27,968

Employee Benefit Plans administration (“plans”) experienced a large budgeted increase year-over-year due to a significant continued demand for their services post-pandemic. This was evident over the last few fiscal years and continued into 2023-24. The plans had a year-over-year increase in costs of \$472 thousand (5.3 per cent), primarily due to an increase in staff during the year and a significant increase in the volumes of health system employees

accessing their benefits. Key expense categories within the department, including professional services and fund manager services, were all budgeted at a much higher rate than previous years, which accounted for the increase in budgeted expenses during the year.

3sHealth saw an increase in “Payroll and Scheduling Services” costs compared to budget of \$7.79 million (3.1 per cent) due to increased staff levels to support both the higher demand in the health system and preparations for a new payroll system going live in 2024-25. “Corporate Services” had significant savings compared to budget of \$804 thousand (56.7 per cent) as high budgeted amounts in professional services were offset by the use of existing staff contingents. Further savings were achieved as 3sHealth was able to move to its new office space at a much lower amount than previously budgeted. Lastly, 3sHealth had an increase in Provincial Dictation and Transcription services expenses compared to the prior year of \$304 thousand (7.0 per cent). The team onboarded several new stakeholders, requiring the addition of new staff and the implementation of a new project to improve the speed and accuracy of reporting in the health system.

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

	2023-24 budget	2023-24	2022-23
Salaries and related benefits	\$ 19,515	\$ 18,355	\$ 17,797
Equipment and computers	2,684	3,219	3,084
Professional services	2,830	2,411	2,185
System support and development	881	1,105	1,084
Building expenses	779	933	1,049
Legal	787	715	760
Training and travel	980	636	462
Purchased services	420	623	275
Amortization	481	507	436
Project implementation – use of accumulated surplus	1,400	-	-
All other (<\$500K ea.)	912	883	836
<b>Total expenses (Schedule 2)</b>	<b>\$ 31,669</b>	<b>\$ 29,387</b>	<b>\$ 27,968</b>

“Salaries and related benefits” expenses saw a large year-over-year increase of \$558 thousand (3.0 per cent) as 3sHealth experienced an increase in FTEs in the health system to support the growing Provincial Service Lines. “Equipment and computers” also experienced a significant year-over-year increase of \$135 thousand (4.3 per cent), as well as an increase versus budget of \$535 thousand (19.9 per cent). This was primarily due to setting up the new office space with networking technology and significant workstation purchases as all staff returned to the office on a full-time basis. Total 3sHealth expenses for 2023-24 were below the 2023-24 budget by \$2.28 million (7.2 per cent), primarily due to lower salaries and benefits expenses and not utilizing the \$1.4 million project budget that the Board authorized to support project initiatives. Since these projects were able to be absorbed by existing budgets, this resulted in a favourable savings compared to budget. 3sHealth total costs did see an increase over the 2022-23 fiscal year of \$1.42 million (5.0 per cent) that was driven by staffing increases, professional services, and equipment and computer purchases. Staff continued to take part in increased training during the year. During the pandemic years, training initiatives were largely paused throughout the organization while other priorities were focused upon. Since related restrictions have eased, staff development continued to trend towards pre-pandemic levels.

## Selected financial position amounts:

As at March 31 (\$000s)

	2023-24	2022-23
Cash	\$ 944	\$ 1,624
Short-term investments	12,278	11,829
Capital assets	2,648	1,112
Accounts payable and accrued liabilities	10,595	8,887
Unearned revenue	2,035	1,616

“Short-term investments” increased during 2023-24. This was due to the current and prior years having surpluses from operations during their respective years. The current and prior year surpluses will be utilized in future fiscal years to assist in Application Management Services operations. The primary focus of Application Management Services will be to support AIMS.

“Capital assets” experienced a sharp increase in 2023-24 due to 3sHealth moving to a new office space to support the increase in staff during the pandemic. Some staff had been primarily working from home, as the previous office space could not accommodate all employees. Renovations were completed and capitalized during the 2023-24 fiscal year to support staff returning to the office on a full-time basis.

“Accounts payable and accrued liabilities” were higher in 2023-24 as 3sHealth paid several vendors after fiscal year-end that were paid prior to year-end in the previous fiscal year. There were a number of payments made early in April 2024 which were processed before March 31, 2023, in the prior year. This includes legal, investment managers, professional services, linen fees, and software fees.

“Unearned revenue” increased in 2023-24 as 3sHealth received contributions related to the legacy payroll system to assist in developing the payroll functions of AIMS. As the implementation date of AIMS was deferred, the balance of this fund had a full year of contributions received with minimal associated costs.

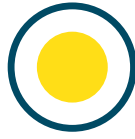
Further details related to 3sHealth’s finances, including the audited financial statements, can be found beginning on page 33 of this annual report.

# Balanced scorecard

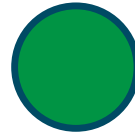
2023-24 priorities and corporate targets



Target not met



Target partially met








Target achieved







Target exceeded

## Partnerships that Deliver Innovation and Excellence

Target	Status	Notes
By March 31, 2024, implement AIMS for whole health sector.	 Target not met	Implementation date was moved to later in 2024 due to a desire to phase in the rollout of AIMS. Steady progress was made, including user testing, business readiness, integrated testing, governance structure, and funding model.
By March 31, 2024, the Administrative Information Management System (AIMS) will be implemented in Finance, Supply Chain, Payroll, Employee Benefits, and Human Resources.	 Target partially met	All teams are prepared. However, target deemed partially complete due to the change in AIMS launch timeline.
By March 31, 2024, Transformational Services will actively market its services, mature its project management and support processes, and grow support hours provided to system partners by 10 per cent.	 Target achieved	Awareness, maturity, and growth was achieved.
By March 31, 2024, Provincial Contracting will have: a) Worked with health system partners to use its new draft supply assurance framework to mitigate supply availability risk for the two to three categories identified in 2022-23; b) Refined and finalized the framework; and c) Identified the next two to three categories to implement in subsequent years.	 Target achieved	The successful introduction of this model has led to important conversations about how to ensure the continuous supply of critical medical supplies. This model will be expanded upon in future years and remain a focus for 3sHealth and the SHA.
By March 31, 2024, Union proposal on pension indexing for the Saskatchewan Healthcare Employees' Pension Plan (SHEPP) is being actively managed.	 Target achieved	Work is ongoing with stakeholders and legal support to manage the SHEPP indexation proposal.



## Continuous Quality Improvement in Service Delivery

Target	Status	Notes
<p>By March 31, 2024, Application Management Services (AMS) for AIMS will be achieving service level targets as defined by the AMS partnership agreement, and be fully functioning in its daily operations, partnership governance, funding model, and improvement planning.</p>	 <p><b>Target partially met</b></p>	<p>Awaiting AIMS implementation. Progress has been made on go-live support and other planning.</p>
<p>By March 31, 2024, the Information Management program will have enhanced the cybersecurity and privacy posture within 3sHealth through the implementation of KPMG recommendations.</p>	 <p><b>Target partially met</b></p>	<p>Steady progress was made, including establishment of a privacy role, and standard processes for incidents, privacy impact assessments, and threat and risk assessments were created. Policy and implementation work will continue in 2024-25.</p>
<p>By March 31, 2024, Employee Benefits will implement five key improvements to information on 3sHealth's website and MyConnection to improve communication, access, awareness, and understanding for plan members, unions, and employer partners.</p>	 <p><b>Target partially met</b></p>	<p>Five of the six key milestones were completed on time and received positive feedback from plan members and employer/union partners. One milestone remains outstanding, with a plan to complete the final improvement early in 2024-25 in collaboration with the SHA.</p>
<p>By March 31, 2024, complete the approved 2022-23 plan to:</p> <ol style="list-style-type: none"> <li>1) Add open clinical documents to MySaskHealthRecord;</li> <li>2) Implement bi-directional data flow and demographic updates; and</li> <li>3) Approve a three-to-five-year roadmap.</li> </ol>	 <p><b>Target partially met</b></p>	<p>Patients received access through MySaskHealthRecord to care reports from the Saskatchewan Cancer Agency and select reports from the SHA. Work continues to offer online access to additional eligible SHA care reports in the coming year.</p>

## People and Culture

Target	Status	Notes
By March 31, 2024, 3sHealth will have a multi-year People and Culture plan with baseline metrics and one key initiative implemented.	 Target exceeded	A multi-year, five-pillar People and Culture plan was created. Harassment prevention training, LEADS training for Formal Leaders, and Truth and Reconciliation training were rolled out.
By March 31, 2024, 3sHealth will have a new office space lease and a staged move-in completed.	 Target achieved	Completed new office space leasehold improvements and moved employees in by December 1, 2023.
Health sector partners continue to develop and implement plans that support the Truth and Reconciliation Commission Calls to Action.	 Target achieved	One hundred per cent of 3sHealth employees completed Truth and Reconciliation training.

## Investing in our people

Target	Status	Notes
Engagement score at or above the benchmark of survey provider McLean & Company.	 Target exceeded	The 3sHealth engagement score was 86.3 per cent. This is higher than the benchmark of 81.8 per cent. Ninety-two per cent of employees completed the employee engagement survey.
Saskatchewan's Top Employers status retained for 2023-24.	 Target achieved	Target achieved for the eighth year running.

## 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, Supply Chain Services  
and Chief Financial Officer



Financial statements of  
Health Shared Services  
Saskatchewan

March 31, 2024

## 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, 2024, 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, 2024, 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 for Treasury Board's approval, 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 5, 2024

A handwritten signature in black ink that reads "T. Clemett".

Tara Clemett, CPA, CA, CISA  
Provincial Auditor  
Office of the Provincial Auditor

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

**Statement 1**

	2024	2023
<b>FINANCIAL ASSETS</b>		
Cash (Note 3)	\$ 994,331	\$ 1,623,522
Short-term investments (Note 3, 4)	12,277,971	11,829,187
Accounts receivable (Note 3, 9)	11,052,368	8,649,105
	24,324,670	22,101,814
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	10,594,940	8,887,091
Unearned revenue (Note 7)	2,034,840	1,616,239
Capital lease obligations (Note 15)	5,416	9,501
Deferred revenue (Note 6)	231,884	163,510
Deferred rent liability (Note 17)	104,766	-
	12,971,846	10,676,341
<b>NET FINANCIAL ASSETS</b> (Statement 3)	11,352,824	11,425,473
<b>NON-FINANCIAL ASSETS</b>		
Capital assets (Note 5)	2,648,030	1,111,506
Prepaid expenses	726,904	656,754
	3,374,934	1,768,260
<b>ACCUMULATED SURPLUS</b> (Statement 2) (Note 8)	<b>\$ 14,727,758</b>	<b>\$ 13,193,733</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 of Operations**  
**For the year ended March 31**

**Statement 2**

	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	(Note 16, 18)	(Note 18)	(Note 18, 19)
<b>REVENUES</b>			
Service Fees	\$ 24,727,949	\$ 24,395,910	\$ 23,028,333
Customer Fees	377,000	376,025	358,345
Rebate Revenue	4,000,000	4,000,000	4,000,000
Recoveries	665,724	1,131,775	1,273,516
Other	78,000	78,091	92,605
Investment Income	420,000	939,313	521,956
<b>TOTAL REVENUE</b> (Schedule 1)	30,268,673	30,921,114	29,274,755
<b>EXPENSES</b>			
Provincial Linen Services	677,602	653,713	652,095
Employee Benefits Administration	10,062,305	9,352,353	8,880,224
Provincial Payroll and Staff Scheduling	7,784,618	8,027,962	7,067,702
Provincial Contracting	2,492,994	2,340,504	2,243,877
Transformational Services	3,474,408	3,605,033	3,596,059
Project Implementation – use of accumulated surplus	1,400,000	-	-
Provincial Transcription Services	4,224,689	4,665,493	4,361,095
Provincial Lifespeak & Employee and Family Assistance Program	132,742	127,340	121,538
Corporate Services	1,419,315	614,691	1,044,968
<b>TOTAL EXPENSES</b> (Schedule 2)	31,668,673	29,387,089	27,967,558
<b>ANNUAL (DEFICIT) SURPLUS</b> (Statement 3, 4)	(1,400,000)	1,534,025	1,307,197
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	13,193,733	13,193,733	11,886,536
<b>ACCUMULATED SURPLUS, END OF YEAR</b> (Statement 1) (Note 8)	<b>\$ 11,793,733</b>	<b>\$ 14,727,758</b>	<b>\$ 13,193,733</b>

See accompanying notes

**HEALTH SHARED SERVICES SASKATCHEWAN**  
**Statement of Changes in Net Financial Assets**  
**For the year ended March 31**

**Statement 3**

	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	<b>(Note 16)</b>		
<b>ANNUAL (DEFICIT) SURPLUS</b> (Statement 2)	\$ (1,400,000)	\$ 1,534,025	\$ 1,307,197
Acquisition of tangible capital assets	(1,550,000)	(2,043,901)	(401,318)
Amortization of tangible capital assets	481,146	507,377	435,758
	(1,068,854)	(1,536,524)	34,440
Net acquisition of prepaid expenses	-	(70,150)	(134,331)
	-	(70,150)	(134,331)
(Decrease) increase in Net Financial Assets	(2,468,854)	(72,649)	1,207,306
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	11,425,473	11,425,473	10,218,167
<b>NET FINANCIAL ASSETS, END OF YEAR</b> (Statement 1)	<b>\$ 8,956,619</b>	<b>\$ 11,352,824</b>	<b>\$ 11,425,473</b>

*See accompanying notes*

**HEALTH SHARED SERVICES SASKATCHEWAN**  
**Statement of Cash Flows**  
**For the year ended March 31**

**Statement 4**

	2024	2023
<b>OPERATING ACTIVITIES</b>		
Annual Surplus (Statement 2)	\$ 1,534,025	\$ 1,307,197
Items not involving cash:		
Amortization	507,377	435,758
Change in non-cash working capital items:		
Increase in accounts receivable	(2,403,263)	(707,174)
Increase in prepaid expenses	(70,150)	(134,331)
Increase in accounts payable and accrued liabilities	1,707,849	847,817
Increase in unearned revenue	418,601	421,971
Increase in deferred revenue	68,374	31,505
Increase in deferred rent liability	104,766	-
Cash provided by operating activities	1,867,579	2,202,743
<b>CAPITAL AND FINANCING ACTIVITIES</b>		
Purchase of capital assets	(2,043,901)	(401,318)
Repayment of capital lease obligation	(4,085)	(147,046)
Cash used in capital activities	(2,047,986)	(548,364)
<b>INVESTING ACTIVITIES</b>		
Purchase of investments	(74,121,212)	(69,810,418)
Disposal of investments	73,672,428	67,789,003
Cash used in investing activities	(448,784)	(2,021,415)
Decrease in cash for the year	(629,191)	(367,036)
Cash, beginning of year	1,623,522	1,990,558
<b>Cash, end of year</b> (Statement 1)	<b>\$ 994,331</b>	<b>\$ 1,623,522</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).

On March 29, 2023, an Order in Council was approved and ordered with an effective date of April 1, 2023, on which day *The Health Shared Services Saskatchewan (3sHealth) Act* came into force. Under this legislation, 3sHealth is governed by a nine member board of directors. All nine board members are appointed by the Lieutenant Governor in Council and are accountable to the Ministry of Health.

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.

##### *i) 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).

##### *ii) 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.



## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

### iii) *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

### 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 plan 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.

## 2. SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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, 2024, 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.

### m) *New accounting standards in effect*

A number of Canadian public accounting standards became effective April 1, 2023. 3sHealth's adoption of PSG-8 Intangible Assets and PS 3160 Public Private Partnerships did not impact its financial statements. The adoption of PS 3400 Revenue and its impact on the financial statements is addressed in Note 18.

## 3. FINANCIAL INSTRUMENTS

### a) *Significant terms and conditions*

There are no significant terms and conditions related to financial instruments that may affect the amount, timing, and certainty of future cash flows.

### 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 Saskatchewan Health Authority, 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:

	2024	2023
Cash	\$ 994,331	\$ 1,623,522
Short-term investments	12,277,971	11,829,187
Accounts receivable	11,052,368	8,649,105
	<b>\$ 24,324,670</b>	<b>\$ 22,101,814</b>

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) which 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.

*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
- Customer fees are used as base operational funding for the upcoming year.

**HEALTH SHARED SERVICES SASKATCHEWAN**  
**Notes to the Financial Statements**  
**March 31, 2024**

**3. FINANCIAL INSTRUMENTS (continued)**

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, 2024, 3sHealth has a cash balance of \$994,331 (2023 - \$1,623,522).

*c) Fair value*

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

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

**4. SHORT-TERM INVESTMENTS**

Investment Type	Credit Rating	2024		2023	
		Cost	Market Yield (%)	Cost	Market Yield (%)
Short-term funds	R1 High to R1 Low	\$12,277,971	4.78-5.79	\$11,829,187	0.72-5.03
		<b>2024</b>		<b>2023</b>	
Total investment income earned in the year		\$ 946,087		\$ 525,925	
Less: amount allocated to deferred revenue accounts (Note 6)		(6,774)		(4,019)	
<b>Total investment income recognized as revenue</b>		<b>\$ 939,313</b>		<b>\$ 521,906</b>	

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, 2024, there is no unrealized gain/loss on the value of this investment as the unit cost value equals the unit market value (2023 - \$nil).

**HEALTH SHARED SERVICES SASKATCHEWAN**  
**Notes to the Financial Statements**  
**March 31, 2024**

**5. CAPITAL ASSETS**

	2024					2023
	Leasehold improvements	Furniture & equipment	Computer equipment	Software/ application systems	Total	Total
Opening Cost	\$ 629,348	\$ 720,540	\$ 253,465	\$ 3,300,959	\$ 4,904,312	\$ 4,509,544
Additions	2,003,249	-	40,652	-	2,043,901	401,318
Disposals	(67,292)	(84,752)	(7,286)	(1,347,987)	(1,507,317)	(6,550)
Closing Costs	2,565,305	635,788	286,831	1,952,972	5,440,896	4,904,312
Opening Accumulated Amortization	616,799	630,813	210,488	2,334,706	3,792,806	3,363,598
Annual Amortization	112,708	35,786	51,591	307,292	507,377	435,758
Disposals	(67,292)	(84,752)	(7,286)	(1,347,987)	(1,507,317)	(6,550)
Closing Accumulated Amortization	662,215	581,847	254,793	1,294,011	2,792,866	3,792,806
<b>Total Capital Assets</b>	<b>\$ 1,903,090</b>	<b>\$ 53,941</b>	<b>\$ 32,038</b>	<b>\$ 658,961</b>	<b>\$ 2,648,030</b>	<b>\$ 1,111,506</b>

**6. DEFERRED REVENUE**

	Balance, beginning of year	Recognized during the year	Amount received	Restricted investment income	Transfers	Balance, end of year
<b>Non-Government:</b>						
Service:						
Employee Benefits Administration (Note 9)	\$ 31,930	\$ (106,018)	\$ 169,651	\$ -	\$ -	\$ 95,563
Custodial:						
CUPE Rehabilitation	131,580	(2,033)	-	6,774	-	136,321
<b>Net Deferred Revenue</b>	<b>\$ 163,510</b>	<b>\$ (108,051)</b>	<b>\$ 169,651</b>	<b>\$ 6,774</b>	<b>\$ -</b>	<b>\$ 231,884</b>

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.

**HEALTH SHARED SERVICES SASKATCHEWAN**  
**Notes to the Financial Statements**  
**March 31, 2024**

**6. DEFERRED REVENUE (continued)**

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>					
Provincial Payroll and Staff Scheduling	\$ 1,530,049	\$ -	\$ 454,115	\$ -	\$ 1,984,164
Provincial LifeSpeak Program	23,886	(272,699)	299,489	-	50,676
	1,553,935	(272,699)	753,604	-	2,034,840
<b>Other Government:</b>					
Community Oncology Project	62,304	(1,848)	-	(60,456)	-
	62,304	(1,848)	-	(60,456)	-
<b>Total Unearned Revenue</b>	<b>\$ 1,616,239</b>	<b>\$ (274,547)</b>	<b>\$ 753,604</b>	<b>\$ (60,456)</b>	<b>\$ 2,034,840</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 the Partnership Oversight Committee, which is made up of representatives from the health system.

**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 Initiatives. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position.

**HEALTH SHARED SERVICES SASKATCHEWAN**  
**Notes to the Financial Statements**  
**March 31, 2024**

**8. ACCUMULATED SURPLUS (continued)**

On March 28, 2024, the Board approved to internally restrict \$1,500,000 of the 2023-24 excess of revenue over expenses for the AIMS, Supply Chains and/or other Provincial Shared Services Initiatives. This transfer is reflected as at March 31, 2024.

Details of accumulated surplus are as follows (March 31, 2024):

	Balance, beginning of year	Transferred	Additions	Used during the year in Operations	Capital	Balance, end of year
<b>Invested in Tangible Capital Assets</b>	\$ 1,111,506	\$ -	\$ 2,043,901	\$ (507,377)	\$ -	\$ 2,648,030
<b>Internally Restricted Surplus:</b>						
AIMS, Supply Chain and/or other Provincial Shared Services Initiatives	6,169,724	1,500,000	-	-	-	7,669,724
<b>Unrestricted Surplus</b>	5,912,503	(1,500,000)	1,534,025	-	(1,536,524)	4,410,004
<b>Total Accumulated Surplus</b>	<b>\$13,193,733</b>	<b>\$ -</b>	<b>\$ 3,577,926</b>	<b>\$ (507,377)</b>	<b>\$(1,536,524)</b>	<b>\$14,727,758</b>

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

Included in these financial statements are net expenses of \$9,352,353 (2023 – \$8,880,224) relating to the operation of the employee benefit plans (EBPs). These expenses are netted for transactions that 3sHealth acts as an agent for. Gross expenses are noted in Note 18. Accounts receivable includes \$3,253,081 (2023 – \$2,614,357) due from EBPs while accounts payable is \$0 (2023-\$37,434) related to expenses for the EBPs.



**HEALTH SHARED SERVICES SASKATCHEWAN**  
**Notes to the Financial Statements**  
**March 31, 2024**

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

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

	2023		2022	
	Fair Value	Surplus (Deficit)	Fair Value	Surplus (Deficit)
Disability Income Plan – CUPE	\$ 78,936,773	\$ 42,356,166	\$ 79,500,120	\$ 45,493,170
Disability Income Plan – General	59,740,354	15,675,372	60,047,836	19,376,089
Disability Income Plan – SEIU West	54,134,784	22,186,147	54,930,831	22,055,094
Disability Income Plan – SUN	89,454,883	29,180,425	88,397,794	37,084,840
Core Dental Plan	21,947,475	984,890	23,187,956	2,538,633
In-Scope Extended Health / Enhanced Dental Plan	212,596,901	141,350,279	201,249,945	132,012,008
Out-of-Scope Extended Health / Enhanced Dental Plan	3,808,337	(1,710,443)	4,691,277	(400,537)
Group Life Insurance Plan	99,691,654	44,805,290	93,067,573	41,092,414
Out-of-Scope Flexible Spending Plan	1,812,902	1,508,697	1,488,863	1,254,672
	<b>\$ 622,124,063</b>	<b>\$ 296,336,823</b>	<b>\$ 606,562,195</b>	<b>\$ 300,506,383</b>

**10. CORPORATE OVERHEAD ALLOCATED**

Corporate overhead allocated to business functions and service lines totalled \$5,437,955 (2023 - \$4,933,713). Budgeted amounts are charged directly to business functions and service lines.

	Budget 2024 (Note 16)	2024	2023
Provincial Linen Services	\$ 118,602	\$ 118,602	\$ 127,693
Employee Benefits Administration	2,456,224	2,456,224	2,458,503
Provincial Payroll and Staff Scheduling	1,404,564	1,404,564	943,907
Provincial Contracting	436,354	436,354	430,597
Transformational Services	538,562	538,562	494,698
Provincial Transcription Services	460,415	460,415	456,333
Provincial Lifespeak & Employee and Family Assistance Program	23,234	23,234	21,982
<b>Total Corporate Overhead Allocation</b>	<b>\$ 5,437,955</b>	<b>\$ 5,437,955</b>	<b>\$ 4,933,713</b>

**HEALTH SHARED SERVICES SASKATCHEWAN**  
**Notes to the Financial Statements**  
**March 31, 2024**

**11. BOARD EXPENSES**

3sHealth Board Members incurred the following travel and per diem expenses for the year ended March 31, 2024. Amounts reimbursed by 3sHealth, which are recorded in Corporate Services in the Statement of Operations, are as follows:

	Board Travel	Per Diems	2024 Total	2023 Total
Barber, Brian (Chair)	\$ 1,701	\$ 26,035	\$ 27,736	\$ 21,943
Knelsen, Karen	2,042	11,762	13,804	13,709
Kook, Grant	-	500	500	9,809
Meredith, Twyla	581	11,425	12,006	9,961
Shaw, Arnie	2,512	15,225	17,737	16,841
Cartmell, Andrew	4,983	12,131	17,114	11,357
Code, Donald	2,459	12,671	15,130	16,657
Charlton, Marilyn	1,341	12,562	13,903	13,698
MacLeod, Timothy	848	10,225	11,073	9,671
Sylvestre, Glenys	20	1,167	1,187	-
Mitchell, Lisa	32	1,267	1,299	-
<b>Total Board Expenses</b>	<b>\$ 16,519</b>	<b>\$ 114,970</b>	<b>\$ 131,489</b>	<b>\$ 123,646</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. They are recorded at the agreed upon exchange rates charged by those organizations and are settled on normal trade terms.

**13. RETIREMENT AND DISABILITY BENEFITS**

a) *Pension plan*

SHEPP	2024	2023
Plan status	open	open
Member contribution rate (% of salary)	8.10-10.70%	8.10-10.70%
Number of active members	149	154
3sHealth member contribution	\$ 1,177,259	\$ 1,128,793
3sHealth employer contributions	1,318,529	1,264,188

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

### 13. RETIREMENT AND DISABILITY BENEFITS (continued)

b) *Disability income plans*

General	2024	2023
Number of active members	153	151
3sHealth contribution rate (% of salary)	1.19%	1.13%
3sHealth contributions	\$ 155,881	\$ 146,158

### 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 and Saskatoon. The current Regina lease will expire in October 2033. The current Saskatoon lease will expire in November 2024. 3sHealth is also responsible for its proportionate share of operating costs of the building and property taxes under these leases. The future minimum lease payments, in each fiscal year, are as follows:

2024/25	\$ 831,105
2025/26	\$ 930,385
2026/27	\$ 1,178,018
2027/28	\$ 1,178,018
2028/29 and subsequent	\$ 5,399,249

b) *Capital Lease Obligations*

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

	Cost	Accumulated amortization	Net Book Value	
			2024	2023
Furniture & equipment under capital lease	\$ 19,958	\$ 14,319	\$ 5,639	\$ 9,635
<b>Total assets under capital lease</b>	<b>\$ 19,958</b>	<b>\$ 14,319</b>	<b>\$ 5,639</b>	<b>\$ 9,635</b>

**15. CONTRACTUAL OBLIGATIONS AND COMMITMENTS (continued)**

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

	<u>Furniture &amp; equipment</u>
Interest rate	1.31%
Expiry date	31-Aug-2025
Year ending March 31,	
2025	\$ 4,503
2026	1,128
<hr/>	
Total minimum lease payments	5,631
Less amount representing interest	(215)
<hr/>	
Present value of net minimum capital lease payments	5,416
Current portion of obligation under capital lease	4,303
<hr/>	
	<b>\$ 1,113</b>
<hr/>	

Interest of \$419 (2023 - \$1,812) relating to capital lease obligations has been included in bank charges and interest.

**16. BUDGET**

The 3sHealth Board approved the 2023-24 budget on March 30, 2023.

**17. DEFERRED RENT LIABILITY**

3sHealth entered into a 10-year office space lease effective November 1, 2023. Terms of the lease includes a Free Rent Period of 24 months, where 3sHealth shall have the first 24 months of the lease, Base Rent Free. Rental expenses are recognized on a straight line basis over the term of the lease, therefore a liability was set up to recognize rental expense incurred during the Base Rent Free period. The liability will be drawn down upon during the remaining period of the lease.

**18. REVENUE RECOGNITION**

Adopting PSAS 3400 in the current fiscal year required 3sHealth to evaluate revenue transactions on a principal versus agent basis. Through this evaluation, management determined that there were significant transactions where 3sHealth acted as an agent. As a result, these agent transactions must be presented on a net basis in both the revenue and expense categories that were impacted. 3sHealth implemented this change retroactively by reporting these transactions on a net basis (instead of gross) in the Statement of Operations (Statement 2), Schedule 1 - Revenue by Source, and Schedule 2 - Expense by Object. This resulted in an overall decrease in both total revenue and total expenses on the Statement of Operations (Statement 2), Schedule 1 - Revenue by Source, and Schedule 2 - Expense by Object in these financial statements. The Statement of Financial Position (Statement 1), the Statement of Changes in Net Financial Assets (Statement 3), Statement of Cash Flows (Statement 4), and the other Notes to the Financial Statements were not impacted by this change.

**HEALTH SHARED SERVICES SASKATCHEWAN**  
**Notes to the Financial Statements**  
**March 31, 2024**

**18. REVENUE RECOGNITION (continued)**

The table below represents the gross revenues and expenses where 3sHealth acted as an agent. These gross amounts were removed from the Statement of Operations (Statement 2), Schedule 1 – Revenue by Source, and Schedule 2 – Expenses by Object.

	<b>Budget 2024</b>	<b>2024</b>	<b>2023</b>
	(Note 16)		(Note 19)
<b>Revenue</b>			
Provincial Linen Services	\$ 32,198,699	\$ 32,101,681	\$ 30,635,250
Provincial Transcription Services	4,720,000	4,232,980	3,580,487
Provincial Lifespeak & Employee and Family Assistance Program	1,988,964	1,982,076	1,977,205
3sHealth EBP Fund Managers	1,739,543	1,694,037	1,747,024
3sHealth EBP Professional Services	2,282,304	2,865,238	2,217,973
3sHealth EBP Administrative Fees	1,814,425	1,737,013	1,715,494
Excess Purchasing Rebates	470,830	1,556,001	1,397,543
	<b>\$ 45,214,765</b>	<b>\$ 46,169,026</b>	<b>\$ 43,270,976</b>
<b>Expenses</b>			
Provincial Linen Services	\$ 32,198,699	\$ 32,101,681	\$ 30,635,250
Provincial Transcription Services	4,720,000	4,232,980	3,580,487
Provincial Lifespeak & Employee and Family Assistance Program	1,988,964	1,982,076	1,977,205
3sHealth EBP Fund Managers	1,739,543	1,694,037	1,747,024
3sHealth EBP Professional Services	2,282,304	2,865,238	2,217,973
3sHealth EBP Administrative Fees	1,814,425	1,737,013	1,715,494
Excess Purchasing Rebates	470,830	1,556,001	1,397,543
	<b>\$ 45,214,765</b>	<b>\$ 46,169,026</b>	<b>\$ 43,270,976</b>
<b>Net Excess (Deficiency) of Agent Transactions Revenue over Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**19. COMPARATIVE FIGURES**

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

**HEALTH SHARED SERVICES SASKATCHEWAN**  
**Schedule 1- Revenue by Source**  
**March 31, 2024**

REVENUE	2024					2023 Total
	Budget 2024	Operating revenue	Unearned revenue	Deferred revenue	Total	
	(Note 16, 18)		(Note 7)	(Note 6)	(Note 18)	(Note 18, 19)
Services:						
- Provincial Linen Services	\$ 757,195	\$ 778,877	\$ -	\$ -	\$ 778,877	\$ 737,534
- Employee Benefits Administration	9,957,555	9,100,043	-	105,950	9,205,993	8,727,071
- Provincial Payroll and Staff Scheduling	7,547,604	7,610,600	-	-	7,610,600	7,028,478
- Provincial Contracting	1,610,006	1,610,006	-	-	1,610,006	1,578,437
- Client Administration Fees	354,300	417,193	-	-	417,193	389,281
- Provincial Transcription Services	4,224,689	4,418,590	-	-	4,418,590	4,361,095
- Provincial Lifespeak & Employee and Family Assistance Program	126,600	120,854	-	-	120,854	113,708
- Transformational Services	150,000	231,949	1,848	-	233,797	92,729
<b>Total Services</b>	<b>24,727,949</b>	<b>24,288,112</b>	<b>1,848</b>	<b>105,950</b>	<b>24,395,910</b>	<b>23,028,333</b>
Customer fees	377,000	376,025	-	-	376,025	358,345
Rebate revenue	4,000,000	4,000,000	-	-	4,000,000	4,000,000
Recoveries	665,724	1,129,742	-	2,033	1,131,775	1,273,516
Other	78,000	78,091	-	-	78,091	92,605
Investment income	420,000	939,313	-	-	939,313	521,956
<b>TOTAL REVENUE</b> (Statement 2)	<b>\$ 30,268,673</b>	<b>\$ 30,811,283</b>	<b>\$ 1,848</b>	<b>\$ 107,983</b>	<b>\$ 30,921,114</b>	<b>\$ 29,274,755</b>

*See accompanying notes*

**HEALTH SHARED SERVICES SASKATCHEWAN**  
**Schedule 2 - Expense by Object**  
**March 31, 2024**

	<b>Budget 2024</b>	<b>2024</b>	<b>2023</b>
	(Note 16, 18)	(Note 18)	(Note 18, 19)
Amortization	\$ 481,146	\$ 507,377	\$ 435,758
Bad debt expense	3,000	7	9
Bank charges and interest	53,100	47,637	44,652
Building expenses	779,214	1,030,990	1,048,695
Equipment and computers	2,684,360	4,393,725	3,232,449
AIMS Project	-	(2,145,030)	(264,069)
Insurance	118,750	143,319	127,883
Legal	787,240	766,692	760,283
Membership fees	102,938	83,899	84,685
Office expenses	277,860	239,023	226,224
Postage and courier	198,238	238,196	218,659
Printing	30,600	18,422	20,925
Professional services	2,829,515	3,230,714	2,300,737
Purchased services – Transcription	179,600	315,231	-
Purchased services – MyConnection	240,000	307,558	275,356
Project Implementation – use of accumulated surplus	1,400,000	-	-
Salaries and related benefits	19,515,392	18,355,175	17,796,710
Subscriptions and publications	29,290	28,983	30,610
System support and development	881,200	1,104,679	1,083,563
Telephone	97,020	84,075	82,362
Training and travel	980,210	636,417	462,067
<b>TOTAL EXPENSES (Statement 2)</b>	<b>\$ 31,668,673</b>	<b>\$ 29,387,089</b>	<b>\$ 27,967,558</b>

*See accompanying notes*

# Payee disclosure

Fiscal year: 2023-24



## 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

Acoose, Lisa	82,715	Drever, Kyle	105,312	Li, Nicole	74,487
Adejoh, Elizabeth	85,770	Dvernichuk, Rhonda	90,449	Litzenberger, Lori-Ann	99,629
Adetogun, Adeboye	102,238	Dyck, Stuart	92,628	Loyns, Nicole	81,222
Ahire, Seema	87,372	Eberle, Jordan	59,079	MacDougall, Shawna	72,134
Ajayi, Michael	105,496	Eggerman, Jessie	73,879	MacNevin, Lalania	89,768
Akinboni, Opeoluwa	50,072	Eliasson, Cory	99,629	Malach, Luke	114,702
Aleshechkin, Sergey	61,564	Epp, Jeanine	84,648	Mann, Charnvir	82,001
Ambroz, Dave	93,888	Fetch, Jennifer	117,456	McKillop, Steven	107,866
Anderson, Mark	305,696	Feuring, Amanda	60,265	Milanovski, Mario	110,628
Anderson, Lisa	67,115	Fitzpatrick, Jennifer	69,932	Moens, Amanda	74,332
Arends, Jennifer	126,928	Forrester, Gillian	129,202	Montanini, Linda	55,648
Arndt, Kendell	214,468	Frank, Jessica	84,011	Morse, Shawn	81,134
Arrojado, Vanessa	95,958	Frass, Tim	220,339	Mrazek-Fanning, Fran	80,257
Asmundson, Kimberley	90,761	Gamracy, Tanya	90,263	Mundreon, Andrea	71,261
Avenido, Richard	81,268	Goodtrack, Rhonda	100,507	Newman Braun, Jessica	53,847
Barabash, Deborah	100,272	Guckert, Kyla	82,349	Nguyen, Hoa	99,629
Bastakoti, Sarojani	60,764	Gunther, Todd	84,216	Noble, Aziqa	52,890
Becker, Jennifer	81,953	Halkyard, Christine	70,215	Norton, Rory	82,501
Blazieko, Wayne	83,572	Hallett, Sarah	76,880	Nwokolo, Ijeoma	57,994
Boateng, Eric	102,413	Harrison, Natasha	109,862	Ojo, Dammy	54,961
Bodnarchuk, Taylor	56,058	Haye, Sheree	68,367	Ortman, Matthew	133,774
Book, Patrick	81,510	Haynes, Devona	77,238	Ortman, Ashley	81,441
Brazeau, Michelle	99,629	Healey, Tamara	52,813	Palma, Tithi	57,699
Britton, John	144,578	Hill, Stephen	95,575	Paraiso, Maria	69,685
Buckshaw, Shiona	111,377	Il'chenko, Anna	88,906	Pauli, Greg	99,629
Catchuk, Vicky	86,902	Jaworski, Joe	90,646	Peters, Stanley	100,748
Chekay, Ryan	101,439	Jenson, Alison	72,080	Phelps, Keith	246,659
Chhajlani, Shweta	108,283	Jibro, Emmanuel	106,150	Phillips, Richard	210,569
Chmielewski, Michael	89,109	Johnson, Julie	144,317	Pockrandt, Cheryl	89,768
Clarke, Jody	78,452	Joice, Robert	99,629	Ponace, Amanda	55,518
Cluett, Jay	61,349	Kallstrom, Susan	50,228	Power, Tara	60,953
Collum, Joann	144,579	Kary, Bobbie	71,362	Prettyshield, Shyla	79,931
Cutler, Shelley	100,507	Keck, Chantelle	56,806	Reed, Tom	94,458
Dasika, Sam	68,465	Kehinde, Olalekan	105,538	Reeves, Janice	96,383
Daver, Rosemary	70,810	Kosteroski-Hofmeister, Kira	58,304	Reid, Brenda	61,594
de Jong, Shauna	101,378	Kozakewycz, Diane	99,578	Reimer, Amanda	98,349
Dedman, Sarah	100,153	Kraft, Kent	163,511	Richardson, Dana	98,413
Deibert, Karen	82,341	Kwan, Eva	100,169	Richter, Lindsay	60,982
Desalisa, Emariel	80,829	Lea-Wilson, Jade	145,436	Rodgers, Janice	83,690
Dishko, Carla	77,700	Leibel, RONALDA	62,984	Ryan, Timothy	90,618
Dobranski, Sherry	55,344	Leighton, Michelle	56,026	Rybchynski, Jaida	64,976

Sandamali, Hasanthi	66,860	Sisodiya, Ajaypalsi	81,813	Walker, Spencer	74,136
Sandbeck, Dyan	100,068	Squires, Lisa	79,384	Warawa, Ted	81,202
Sarwar, Golam	54,402	Stremick, Karri	84,211	Wasmuth, Kerry	121,205
Sawcyn, Kali	70,126	Switzer, Shelda	129,237	Weber, Ryan	107,363
Schwan, Brendan	65,354	Thompson, Kelly	102,806	Welsh, Sherri	71,892
Seghers, Joan	70,180	Thompson, Sandra	50,214	Wilde, Bruce	86,284
Selinger, Lorna	129,238	Truong, Mary	69,932	Will, Amanda	59,079
Sentes, Troy	76,746	Tyminski, Rachael	69,929	Williams, Timothy	109,601
Shabatura, Wendy	99,629	Ulmer, Michelle	89,528	Wowchuk, Christine	80,257
Shearer-Kleefeld, Alana	197,678	Vaisman, Jennifer	53,342	Wright, Andrea	100,856
Shiplack, Lorne	129,163	Vilson, Diana	74,276	Xiong, Xin	101,490

## 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.

1080 Architecture, Planning & Interiors	222,516	LifeWorks	850,711
2002 Victoria Avenue Holdings Ltd.	700,997	Mawer Investment Management	135,187
Adecco	418,982	Medaca Health Group Inc.	111,450
Aon Reed Stenhouse Inc.	63,806	MFS Investment Management	291,342
3M Canada/Aquity Solutions	2,734,667	Miller Thomson LLP	121,588
ARC Business Solutions Inc.	455,244	MLT Aikins LLP	210,186
Arcas Group Inc.	58,142	MNP LLP	62,310
Athena Healthcare Services Inc.	132,360	Office Move Pro Regina	102,946
Canada Life Assurance Company	1,646,172	Oracle Corporation Canada Inc.	1,174,682
Canada Post	125,310	Oxford Libero Consulting	56,112
CBI Health Group	991,733	Paradigm Consulting Group Inc.	395,658
CDW Canada	73,518	PCL Construction Management Inc	2,663,966
CIBC Mellon Global	67,469	Penad Pension Services Limited	341,543
Craven SPORT Services	52,992	PH&N Investment Services	594,030
Deloitte LP - Toronto	183,051	Prairie View Physiotherapy	65,934
Delta Hotels Regina	438,330	Quadrant Canada (DPOC)	105,141
Dentons Canada LLP	346,522	Saskatchewan Health Authority	3,678,768
eHealth Saskatchewan	714,633	SaskTel	221,719
Evcalaro Application Solutions	773,531	SHEPP	1,319,008
Franklin Templeton Investments	101,122	Accenture Inc. (formerly Solvera Solutions)	701,312
George & Bell Consulting Inc.	390,981	TD Greystone Asset Management	303,311
HBI Office Plus Inc.	459,968	TELUS Health (Canada) Ltd.	858,666
HealthPRO Procurement Services	52,500	BPM LAXMI Medical Professional Corporation	186,184
Healthcare Insurance Reciprocal of Canada (HIROC)	79,202	Unigestion Asset Management	244,138
ITM Computer Services	105,272	Venture Rehabilitation Sciences Group	95,530
K-Bro Linen Systems Inc.	32,101,681	Vista Disability Management Inc.	83,197
Kelly Services Ltd.	76,018	Willows Wellsch Orr & Brundige LLP	102,698
LifeSpeak Inc.	298,576	WBM Technologies Inc.	206,008





**3sHealth**  
*better together*

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