# Mutual Recognition Agreement for the Profession of Pharmacy in Canada

- 1. We, the undersigned, agree that the practice of pharmacy has a high degree of commonality among jurisdictions across Canada
- 2. We, the undersigned, agree that the *Professional Competencies for Canadian Pharmacists at Entry-to-Practice (April 26, 1997)*, developed by the National Association of Pharmacy Regulatory Authorities (NAPRA) and forming the basis of NAPRA's *Model Standards of Practice for Canadian Pharmacists (April 5, 1998)*, the *National Model Licensing Program* and the Association of Faculties of Pharmacy of Canada's "*Educational Outcomes*", is representative of the high degree of commonality in the practice of pharmacy among signatories to this Agreement. It is understood that these documents will evolve over time as required to meet the needs of the Canadian public.



- 3. We, the undersigned, agree to abide by this Mutual Recognition Agreement among provincial regulators and will take action in our respective jurisdictions to seek legislative and regulatory amendments to give effect to the terms of this Agreement.
- 4. We the undersigned agree to recognize the qualifications of a pharmacist who is licensed/registered in the jurisdiction of a signatory on July 1, 2001 and to register/license such pharmacist into an equivalent or comparable registration/licence.

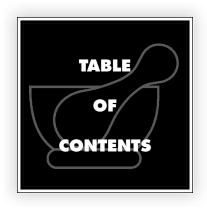
Further, we agree to recognize the qualifications of a pharmacist who is licensed/registered in the jurisdiction of a signatory after July 1, 2001 under the following conditions:

- He/she has completed an accredited degree program in Pharmacy:
- He/she has attained the language requirements of the jurisdiction at a level consistent with the "Language Fluency Requirements for Licensure as a Pharmacist in Canada";
- He/she has attained the competencies prescribed in "Pharmacy Jurisprudence Competencies for Licensure as a Pharmacist in Canada", and can demonstrate competence in jurisprudence specific to the province in which registration is being sought:
- He/she has successfully completed a structured practical

training program consistent with "A Framework for Assessing Canadian Pharmacists' Competencies at Entry-to-Practice Through Structured Practical Training Programs": and

- He/she has successfully completed a licensing examination based on the "Professional Competencies for Canadian Pharmacists at Entry-to-Practice (April 26, 1997)", and approved by the National Association of Pharmacy Regulatory Authorities.
- 5. We, the undersigned agree at the time of application, the applicant will have:
  - met other provincial requirements specific to his/her moral character, reputation, and professional standing;
  - met other provincial requirements specific to his/her scope of practice;
  - provided evidence, where applicable, that they have successfully met the standards set out in the "National Model Continuing Competence Program for Canadian Pharmacists", or until such time that this Program is implemented, those standards set out in a continuing competence program of their current jurisdiction; and
  - provided written verification of standing from all jurisdictions in which they are currently licensed and declared all jurisdictions in which they have been previously licensed.

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# Vision

Quality Pharmacy Care in Saskatchewan

# Mission & Ends

The Saskatchewan Pharmaceutical Association exists so there will be Quality Pharmacy Care in Saskatchewan.

# The mission includes the Ends Policies:

Public Safety

Standardized Pharmacy Services

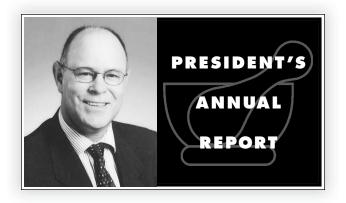
A Self-Regulated Profession

Positive Professional Image

Public Policy Supporting Health

Optimum Public Use of Pharmacy Services

Priority and Resource Allocation



s reported last year, Council remains committed to the Policy Governance concept. Focusing on linkage with our moral ownership, the public, and with members and other interested parties, Council uses policies that express our Ends that are the results we expect to achieve, for whose benefit and at what cost. Council routinely monitors and evaluates Association performance according to these policies. Our Ends policies are summarized in this report's covering pages. The following report attempts to demonstrate how we are achieving these Ends.

At our 2001 conference and annual meeting last April, we celebrated the Association's 90<sup>th</sup> anniversary. At that time the Registrar announced a project to record the history of SPhA since "50 Years in Pharmacy 1911-1961" was published. Gail Bradley volunteered and is making outstanding progress towards completing the project. While the project is demonstrating how the Association made history during the past 40 years, 2001 will also be remembered as a historical year. Highlights of 2001 are:

- We implemented the Mutual Recognition Agreement to meet our obligations under the Agreement on Internal Trade by the July 1 deadline. New membership categories and registration and membership requirements were implemented to reduce the barriers to the mobility of pharmacists to and from Saskatchewan.
- We participated in the Pharmacy Coalition on Medicare which resulted in a submission to the Commission on Medicare. We met jointly with the RBSP with Commissioner Ken Fyke and members of his staff. Following the release of the Commission's report, we responded to

- government's request for input in response to this report. We prepared a submission and presented it in the Saskatchewan Legislature to the Standing Committee on Health.
- The Commission on Medicare's report recognized the role of the pharmacist in the health care system, especially as a member of the primary care team. We have pursued this principle in subsequent health reform activities which includes being consulted on how the pharmacist can become an effective member of the team.
- We collaborated with the Continuing Professional Development for Pharmacists Unit at the College of Pharmacy and Nutrition in the development of the learning portfolio.
- We are beginning to integrate the Structured Practice Experiences Program at the College with our internship requirement so that graduates of the new program will not be required to serve post-graduate internship.
- We changed our fiscal year from ending June 30 to December 31.
- As the Representative Board of Saskatchewan Pharmacists became incorporated, and began operating as an organization legally separate from SPhA effective July 1, 2001, we began the final steps in the transition of advocacy responsibilities to the RBSP. This included transferring to them responsibility for the conference and insurance, including malpractice. As malpractice will no longer be included with members' practising licences, Council agreed to make this insurance a licence requirement allowing members to obtain this insurance from membership in RBSP.

Based upon our Solicitor's advice that we do not have the authority to require membership in

- another organization, Council agreed that membership in RBSP would become voluntary beginning with the 2002-03 year.
- Due to insufficient benefits, Council agreed not to become a designated association under the new Professional Corporations Act. Thus, pharmacists are unable to incorporate as professionals as we will not be involved in administering this process. Business corporations meeting the requirements of The Pharmacy Act, 1996 will continue to be allowed to operate pharmacies.
- Last fall, I attended all but one of the district meetings. I appreciated the opportunity to experience parts of the province I hadn't seen before, and to meet members and hear your concerns. Topics on the agenda included:
  - Learning Portfolio Pilot Project
  - Mandatory Membership in RBSP
  - Disease State Screening
  - Dispensing Prescription Drugs Without a Prescription
  - Professional Incorporation
  - Proprietorship of Pharmacies
  - Members' Choice of Topics
  - Special Session Integrated Pharmaceutical Care Pathway
- The District meetings provided important feedback on these initiatives, especially the regulatory changes being proposed by Council to allow the pharmacist to dispense prescription drugs without a prescription in certain circumstances such as emergency contraception and when the patient is stabilized on medications. Consultations with interested parties are ongoing before Minister of Health approval is granted.
- Last September, Council held a retreat and joint meeting with the Representative Board of Saskatchewan Pharmacists to discuss issues of mutual concern.

- We hosted the annual Convocation Luncheon to welcome the Pharmacy Class of 2001 into the profession.
- To continue our liaison with the Saskatchewan branch of the Canadian Society of Hospital Pharmacists, I attended their annual meeting last October.
- We maintain representation on the Senates of the Universities of Regina and Saskatchewan, including active participation on key committees.
- We also nominate appointees to other external organizations. These include the Saskatchewan Formulary Committee, Canadian Council on Continuing Education in Pharmacy, Canadian Pharmacists Benefits Association, Pharmacy Examining Board of Canada and the National Association of Pharmacy Regulatory Authorities.
- As a member of NAPRA, we were involved in the discussions relating to the notice of intent from the Ontario College of Pharmacists to relinquish membership. As this would mean a loss of almost half of NAPRA revenue, we participated in setting priorities and adjusting the budget and operations of NAPRA to meets OCP's concerns. Unfortunately, we were not successful as early in 2002 OCP confirmed their decision to leave.

Further details are available from Council minutes, the Newsletter and other Association publications upon request.

I am honoured to have served as President, and extend my appreciation to Council and all others who have contributed towards achieving our mission.

Respectfully submitted, Doug Spitzig, President



President Spitzig and members of the Association:

I am pleased to present my seventeenth report as Registrar-Treasurer. It demonstrates how the office contributes towards achieving the Association's vision, mission and ends established by Council under the Policy Governance concept. As the secretariat and treasury for SPhA, this office provides administrative support for Council and committees and the activities outlined in the President's report. We also manage communications and our statutory obligations including registration and licensing and monitoring and enforcement activities such as field operations consisting of routine and special evaluation of pharmacies and investigation of complaints. We act as liaison between Council, committees and

members, government, the public, other professional organizations, the pharmaceutical industry and other stakeholders.

The number of members and pharmacies decreased. We lost 93 Non-Practising members under the former category due to the Mutual Recognition Agreement. Most of these were out-of-province members who relinquished their registration and membership due to the reduced barriers for re-admission under the MRA. The drop in pharmacies is likely a reflection of the economy and demographic changes in the marketplace. Attrition of members is also an important factor. Provincially, and in collaboration with national initiatives, we are continuing to monitor membership trends to predict our human resource requirements.

MEMBERSHIP: STATISTICAL SUMMARY								
As of December 31:	1994	1995	1996	1997	1998	1999*	2000	2001
Community:								
Owners/Managers	342	337	339	338	343	344	321	330
Staff Pharmacists	402	403	423	443	442	454	480	472
Sub-Total	744	740	762	781	785	798	801	802
Hospital Pharmacist	155	153	149	161	149	153	156	151
Others Practising	110	150	138	138	147	136	151	176
Total Practising	1009	1043	1049	1080	1081	1087	1108	1129
Non-Practising (Includes Retired)	463	437	444	426	427	414	398	173**
Associate								132**
TOTAL	1472	1480	1493	1506	1508	1501	1506	1434
Pharmacies								
Community	333	329	331	334	335	340	340	333
Satellite	5	5	6	8	10	13	15	16
Hospital	72	71	69	71	0	0	0	0
Dispensing Physician	11	11	8	8	8	7	7	7

<sup>\*1999</sup> statistics may be inaccurate due to administrative changes arising from conversions to Y2K compliant systems. \*\*In compliance with the Mutual Recognition Agreement, the Non-Practising member category was reclassified effective July 1, 2001 to include active, unlicensed members in non-patient care settings. The new Associate membership category replaced the Non-Practising category.

	ACTUAL	BUDGET	Comments
REVENUE			
Fees and Licences	917,269	925,873	Fewer memberships than predicted
Alternative Reimbursement			
Services Program	50,911	0	
Sundry	62,592	152,770	Anticipated NIHB contract did not occur
Conference	55,058	43,500	Conference 2001 in Regina
Interest	34,517	21,939	On target
Transfers	4,630	9,000	Fewer pharmacy owner/manager transfer
TOTAL	1,124,977	1,153,082	
EXPENDITURES			
Administration	696,532	735,974	Anticipated NIHB Contract/ New computer system
Council (includes RBSP)	86,196	87,253	On target
Continuing Professional Development for Pharmacists	71,094	87,620	Per-member grant on target/ unpaid development grant
Public and Professional Relations	64,942	68,213	On target
Legal and Audit	43,636	38,748	Complaints processed increased
NIHB Field Officer	4,197	30,000	Anticipated NIHB Contract did not occur
Other Committee	13,696	41,682	Fewer meetings than predicted
Convention	49,479	43,500	Higher costs than predicted
Members Assistance Program	13,632	12,102	Higher case load than predicted
Delegates	7,079	15,592	Less out of province travel
Executive Committee	4,890	4,958	On target
Economics Committee	3,480	10,790	Fewer negotiations than predicted
Interest	161	0	Credit card charges
Receivable Adjustment (recovery)	(5,418)	0	Discipline decision recovered
TOTAL	1,053,596	1,176,432	•
Surplus (Deficit)	71,381	(23,350)	

# During 2001:

- 6 community pharmacies opened, as follows: Medi+Plus #401, Deschambault Lake Satellite; Pharmasave 444, Saskatoon; The Real Canadian Superstore Pharmacy #1584, Regina; The Real Canadian Superstore Pharmacy #1585, Regina; Wal-Mart Pharmacy, Regina; The Medicine Shoppe #165, Saskatoon.
- 13 community pharmacies closed, as follows: Broadview, Cudworth, Estevan, Esterhazy,

- Lloydminster, Pelican Narrows, Regina (3), Shaunavon, Spalding, Spiritwood, Tisdale.
- 17 community pharmacies changed ownership.
- 144 interns were registered.
- 56 new members, of which 48 were Saskatchewan graduates, 2 were candidates from other Canadian jurisdictions and 6 were foreigntrained registrants.
- Attrition during fiscal year: 17 retirement, 34 left the province, 136 terminations, 3 deaths.

Our contract with NIHB covered all costs associated with the Field Officer engaged under the NIHB Program Integrity Pilot Project. However, the contract expired during the year and was not renewed.

# Field Operations and Staffing

During 2001, the Field Officer conducted:

- (1) pre-opening inspections of new pharmacies
- (62) routine community pharmacy evaluations
- (9) special investigations of complaints (the majority were not handled via correspondence. Seven of the nine pharmacies involved, were visited and some more than once. One investigation is being conducted in conjunction with other professional licensing bodies.)
- (2) relocation inspections
- (17) other (I.e. Lock and Leave/Renovations)
   Lori Postnikoff began her duties as Field Officer
  in June to replace Wayne Wurtz. Due to her orientation and increased number and complexity of
  investigations, fewer pharmacy evaluations were
  conducted than predicted.

Prior to her employment with SPhA, she was instrumental in the preparation of provincial methadone guidelines, and continues to attend various health district meetings to implement them.

She continues as a member of a national committee of pharmacy field officers who share information and meet annually.

# **Complaints**

The Complaints Committee received (35) new complaints in 2001. Of these, (3) complaints were referred to the Discipline Committee.

In 2001 the Complaints Committee reviewed (55) complaints and closed (47) files. (8) files have been carried over into 2002 for ongoing investigations. The Committee continues to be concerned with the number of complaints related to communications and unprofessional behaviour. Most of these types of complaints arise when the complainant believes that the pharmacist handled the situation in question poorly.

COMPLAINTS SUMMARY							
	2001	2000	1999	1998	1997	1996	1995
Advertising		1	6	5	14	6	4
Alcohol/Drug Abuse	1	0	1	1	2	3	
Communication/Unprofessional Behaviour	13	18	14	5	4	10	12
Medication Error	11	15	9	12	8	21	16
Record Keeping	1	0	1		1	3	
Bylaws/Standard/Guideline Infractions	0	1	1		1	16	9
Prescription Transfers	1	0		1	4	1	5
Overcharging	5	5	2	1	5		
Inappropriate Product Selection	1	0			5		
Unsupervised Assistant	0	1	4		2		
Prescription Short Fills	0	0	1		2		
Pharmacist Not on Duty	0	2	1		2		
Dispensing without Authority	0	2		2		1	
Miscellaneous/Other	9	9	8	6	2	7	14
Total	45	51	51	34	47	68	66

N.B. Total exceeds number of complaints due to more than one allegation in some of the complaints.

# **Other Activities**

Under Council's approved communications strategy, we prepared five editions of our Newsletter, with one Faxback survey. We also planned our annual general meeting and conference in Regina. Finally, we held nine district meetings during the fall.

I am a member of the Interprovincial Pharmacy Regulatory Committee of the National Association of Pharmacy Regulatory Authorities. We act as an advisory committee to the NAPRA Council in advancing issues to the Council for policy resolution. This involves attending meetings as required and participating on various task forces, committees and working groups. I was asked to chair the National Continuing Competency Program Steering Committee.

I continue to be involved in an advisory and observer capacity for the Board of Directors of the Canadian Pharmacists Benefits Association.

I continue our liaison with the College of Pharmacy and Nutrition. Under both the new and old curricula, I taught law and ethics, and conducted guest lectures on a variety of professional issues.

Staff participates in the Network of Interprofessional Regulatory Organizations. Consisting of representatives from the governing bodies for all health professions and Saskatchewan Health, it meets four times per year to share information and discuss issues of mutual interest.

Other activities include:

- With other pharmacists, I attended six meetings of the HSURC Advisory Group on Optimal Prescribing in Long Term Care Facilities.
- Chair the Integrated Primary Health Care Working Group.
- Advanced regulatory amendments to permit the pharmacist to dispense prescription drugs without a prescription for emergency contraception and in certain circumstances when the patient is stabilized on medication.

- Attended consultation sessions on extended nurse practice legislation, and am a member of the SRNA Advisory Committee.
- Attended meetings resulting in the network solution for the Triplicate Prescription Program.
- Consultated with government on tobacco legislation and promoted voluntary removal of tobacco products from pharmacies.
- Researched and prepared guidelines on disease state screening.
- Attended external advisory group meetings on the development of the provider registry, a component of the electronic health record, by the Western Health Information Collaborative consisting of the four western provinces.
- Collaborated with the incorporation of RBSP.
   While managing the registration and licensing
   process, Assistant Registrar Jeanne Eriksen pro vides considerable administrative support to the
   Complaints Committee. She also represents SPhA
   on the Continuing Professional Development for
   Pharmacists Advisory Committee and the Structured Practice Experiences Program Advisory
   Committee.

## Conclusion

On behalf of all staff, I extend our sincere appreciation to President Spitzig and members of Council and all committees and appointees for their leadership, loyalty and dedication, all of whom contributed significantly to this historic year. We are privileged to work with such competent volunteers. Personally, sincere thanks are extended to Dean Bradley for his cooperation on RBSP issues, and to Paddy Dodge, Jeanne Eriksen, Pat Guillemin, Cheryl Klein, Bonnie Noels, Lori Postnikoff, Tamarha Robbins, and Wayne Wurtz for their hard work and outstanding support.

Respectfully submitted, R. J. Joubert, Registrar-Treasurer



\*In each case, first-named is \*Chairman

A = Advisory (Non-voting)

O = Officers

P = Public Members

# Council/ Executive

\*Doug Spitzig O
Janet Bradshaw
Mike Davis
Curtis Loucks
Debbie McCulloch
Brenda Schuster O
Randy Wiser O
Dennis Gorecki
Adrienne Lindblad
May Bridgewater P
Kay Fergusson P

# **Committees**

# Awards and Honors (Joint Committee with RBSP)

Arlene Kuntz
Darryl Leshko
Janet Markowski
Yvonne Shevchuk
Ernest Uhryn
Dean Bradley A
Wayne Wurtz A

#### **Complaints**

\*Janet Bradshaw
Darryl Leshko
Scott Livingstone
Margaret Wheaton
May Bridgewater P
Jeanne Eriksen A
Wayne Wurtz A
Lori Postnikoff A

# **Crimes Against Pharmacy Task Force**

Al Appenheimer
Ian Gray
Helen Hay
Cintra Kanhai
Suzann Klamot
Brenda Mack
Ron Mucha
Jack Mullock
Darcy Scherle
Peter Walker
\*Ray Joubert A

# Discipline

\*Bev Allen
Mike Davis
Doug Spitzig
Randy Wiser
Kay Fergusson P
Ray Joubert A

#### **Professional Practice**

\*Garry Guedo
Barry Lyons
Janice Norfield
Debbie McCulloch
Yvonne Shevchuk
Linda Suveges
Patricia Brown A
Karen Gossen A
Brian Henderson A
Vali Orchard A
Betty Riddell A
Bill Semchuk A
Shelly Wagner A
Randy Wiser A
Jeanne Eriksen A

# Registration and Licensing Policies

\*Mike Davis
Carolyn Carruthers
Lyn Rhode
Tracy Slobodian
Dale Toni
Margaret Wheaton
Vali Orchard A
Kimberley Smith A
Jeanne Eriksen A

# Seamless Care Task Force

\*Shannan Neubauer
Janet Bradshaw
May Bridgewater P
Barb Evans
Lori Friesen
Jack Mullock
Linda Klassen A
Ray Joubert A

# **Appointees**

# **CCCEP**

Linda Suveges

Formulary Committee Cintra Kanhai

Primary Health Services Advisory Committee

Ray Joubert

Inter-Provincial Regulatory Committee (IPRC)

Ray Joubert

# National Association of Pharmacy Regulatory Authorities (NAPRA)

Janet Bradshaw

# Pharmacy Examining Board of Canada (PEBC)

Bev Allen

# University of Regina Senate

Arlene Kuntz

# University of Saskatchewan Senate

Betty Riddell

# Staff

# **Registrar-Treasurer**Ray Joubert

# **Assistant Registrar** Ieanne Eriksen

#### Field Officer

Wayne Wurtz Lori Postnikoff

# Administrative Assistants

Paddy Dodge Pat Guillemin Cheryl Klein Bonnie Noels Tamarha Robbins



90th Annual General Meeting Friday, April 6, 2001 Hotel Saskatchewan Radisson Plaza 4:40 – 5:30 p.m. Chairman – Janet Bradshaw

# 1.0 Welcome and Opening Remarks

Chairman Bradshaw called the meeting to order and welcomed those members present to the 90<sup>th</sup> Annual General meeting of the Saskatchewan Pharmaceutical Association.

# 2.0 Introduction of Councillors and Special Guests

Chairman Janet Bradshaw of Dysart introduced the new Executive effective July 1, 2001: President, Doug Spitzig, Saskatoon, President-Elect, George Furneaux, Regina; and Vice President, Randy Wiser, Prince Albert. Other members of Council were also introduced: Past President Mike Davis of Swift Current, Curtis Loucks, Yorkton, Gary Groves, Rosetown, Brenda Schuster, Regina; Dennis Gorecki, Dean of the College of Pharmacy & Nutrition; Kay Fergusson, Public Member from Saskatoon; and May Bridgewater, Public Member from Regina.

Chairman Bradshaw extended appreciation to Gary Groves departing Council, and extended a special thank you for his commitment and dedication to the deliberations of Council. She also thanked Dean German, Senior Stick, who represented the students over the past year, and introduced Adrienne Lindblad, Senior Stick for the upcoming year.

Ms. Bradshaw also welcomed Debbie McCulloch from Rosetown who will be representing Division 7 on Council.

Special guests were welcomed and introduced to the assembly: Bev Allen, SPhA appointee to

PEBC and Gary Groves, SPhA appointee to NAPRA.

# 3.0 Motion to Accept 2000 Minutes as Printed and Distributed

MOTION: Bev Allen / Betty Riddell THAT the Minutes of the 89<sup>th</sup> Annual General Meeting of the Saskatchewan Pharmaceutical Association, held in Saskatoon, June 24, 2000 be adopted as printed and distributed.

**CARRIED** 

# 4.0 Business Arising from the Minutes

There was no business arising from the Minutes.

#### 5.0 Memorial to Deceased Members

Chairman Bradshaw asked the assembly to rise for a moment of silent tribute to the following deceased members and former members:

Marlene Anna DEPTUCK
John 'Brian' EDWARDS
William Cecil (Cec) LAW
Alan Dunnington MEEK
William PALYNCHUK
Zane Nicholas REMENDA
Bruce Davis SINGLETON
Raymond Michael SKORETZ
Gordon Turner STOUTS
William Russell TEKANO
Samuel ZENUK

#### 6.0 Reports

President-Elect Doug Spitzig assumed the chair, introduced President Bradshaw, and invited her to present her Annual Report.

### 6.1 President's Annual Report

President Bradshaw highlighted areas of her published report, particularly addressing the adoption of the Policy Governance Model by Council for their deliberations and decision-making. She explained the linkages with ownership: the public, the members and other interested parties, and the routine monitoring and evaluation procedures.

The signing of the Mutual Recognition Agreement has led to Council restructuring licensing and membership categories. As a result of NAPRA's national model competency assessment, Council has looked at options to move from continuing education to continuing professional development. SPhA partnered with the RBSP, CSHP, CPhA and the College in the Saskatchewan Pharmacists Coalition on Medicare. This resulted in a submission to the Commission on Medicare. A highlight of the year was a joint meeting with the Representative Board Saskatchewan Pharmacists during which Council gave its blessing for RBSP to incorporate as a separate, legal entity.

President Bradshaw expressed her appreciation to members of Council, the public representatives, Dean Gorecki, and the Senior Stick, Dean German for their cooperation and hard work throughout the year.

MOTION: Randy Wiser / Shelley Woloshyn THAT the President's report be accepted as presented.

CARRIED

President Bradshaw resumed the Chair.

## 6.2 Registrar's Report

President Bradshaw invited the Registrar, Ray Joubert to speak to his report. He invited questions from the floor arising from his published report. There were no questions.

MOTION: Lyn Rhode / Arlene Kuntz THAT the Registrar's report be accepted as presented and published.

**CARRIED** 

# 6.3 Auditors' Report/Report of the Finance Committee

President Bradshaw invited Mr. Joubert to present the auditors' report and answer questions respecting the published Audited Financial Statements for the fiscal year ended June 30, 2000. Mr. Joubert directed those assembled to the auditors' report and audited financial statements for 1999-2000 published in the Annual Report.

Mr. Joubert specifically highlighted the published details of revenue and expenditures and accompanying comments. He also provided an overhead to review the 2001-02 budget summary and explained the two-part register respecting the new membership categories under the Mutual Recognition Agreement, particularly the revised non-practising category and the addition of an associate membership.

MOTION: Penny Thomson / Garry Guedo THAT the audited Financial Statement of the Association for fiscal period ended June 30, 2000, and the audited financial statements of the Diamond Jubilee Scholarship Fund be accepted.

**CARRIED** 

# 6.4 Consideration of Annual Reports as Printed and Distributed

MOTION: Lyn Rhode / Teri Ruecker THAT the balance of the Annual Report be approved as printed and distributed.

**CARRIED** 

# 6.5 Insurance Program Report

Mr. Joubert presented a verbal report. He explained that under the structure of the Canadian Pharmacists Benefits Association, SPhA has no direct stake, however maintains a Saskatchewan representative who is employed by CPBA. He also advised that the former chief operating officer was relieved of her duties in December 2000 and the board has appointed the firm of Leipsic Insurance and Rice Financial of Winnipeg. They are

reviewing all of the current plans, and are preparing a six-month action plan to be presented to the board for review. The appointment of an existing insurance broker will offer the opportunity to explore the feasibility of introducing new plans.

Mr. Joubert's report was received for information.

### 6.6 College of Pharmacy & Nutrition

President Bradshaw invited Dr. Dennis Gorecki, Dean of the College of Pharmacy & Nutrition to address the meeting. Dean Gorecki presented an overview of his published report with a PowerPoint presentation that provided detailed statistics on admissions and enrolment. He also expanded on "Revision for Renewal" the main objective of the new pharmacy curriculum to result in improved integration and application of knowledge throughout the curriculum; accreditation status (granted full accreditation status by CCAPP for 2000-2005); the administrative structure; and the Research Program and service activities of the College.

Dr. Gorecki acknowledged the support of the SPhA staff, and particularly thanked Mr. Joubert for participating in the education of the students as a guest lecturer. He also expressed appreciation to those pharmacists who have contributed to the training of the students in active practice of pharmacy, and recognized the role of the Representative Board of Saskatchewan Pharmacists in the Recruitment Fair.

He asked the members for questions or concerns arising from his published report; there were none.

Dean Gorecki's report was received for information.

## 7.0 New Business

There was no new business to report.

#### 8.0 Adjournment

President Janet Bradshaw thanked those present for attending, and declared the Annual General Meeting productive and successful.

She then invited the incoming president, Doug Spitzig to present his concluding remarks.

President-Elect Spitzig assumed the Chair, thanked outgoing president, Janet Bradshaw for a job well done and declared that the following motion would be made at a later, more appropriate time during the conclusion of the conference:

MOTION: Doug Spitzig

WHEREAS on the occasion of the 90<sup>th</sup> Annual General Meeting and Conference of the Saskatchewan Pharmaceutical Association; and WHEREAS the Conference has been very successful;

THEREFORE BE IT RESOLVED that a sincere vote of thanks be extended to the following for their contribution to the success of the Conference:

- the Regina Host Committee and the Committee Co-Chairs – Penny Thomson and George Furneaux
- our guest speakers: Dr. Srini Chary, Ms. Lori Postnikoff, Drs. Ina and Ian Rothmann; Dr. Linda Suveges; Mr. Ray Bannister, Dr. Heather Boone and Mr. Wayne Caverly
- the Continuing Professional Development for Pharmacists unit, College of Pharmacy and Nutrition
- all Contributors, for their generous financial support
- the exhibitors in our Trade Show
- the staff of the Hotel Saskatchewan Radisson Plaza for their facility and hospitality
- President Bradshaw and members of Council
- Board Chair Thomson and members of the Board
- Registrar Ray Joubert and his staff
- all others who have contributed to the success of this Conference.

CARRIED by a round of applause.

Hearing no further business, President Bradshaw declared the meeting adjourned.



# Introduction

I am pleased to present my fourth report to the membership of the Saskatchewan Pharmaceutical Association. At the time of this writing, a review is being undertaken with respect to my appointment for a second term as Dean. The past year has been a very productive one at the College. We are at our full complement of faculty and have had an exceptionally successful year in terms of research funding. Ongoing implementation of our revised undergraduate programs is taking place – Year 3 Pharmacy and Year 4 Nutrition – each incorporating expanded professional practice/internship experiences. The year 2002 will continue to be full of challenges and opportunities. Work will begin on revision of the College's Strategic Plan, focusing on the key directions for the University as identified by President MacKinnon. Our revision will be part of a new planning process, the goal of which is to develop a co-ordinated, integrated plan for the University's academic and financial affairs.

# The Undergraduate Programs

Students in Pharmacy and 97 in Nutrition. A total of 258 students applied for the 80 first-year positions in Pharmacy. The first administration of the Test of Critical Skills and Personal Profile took place last March with faculty, staff, practitioners and graduate students involved in the evaluation of the essays and profiles. The application deadline for the 2002 admissions has just passed and the number of applications to both programs has increased significantly.

Years 1, 2 and 3 of the revised BSP program are now fully implemented. This September, Year 4 will be introduced and students will have a total of 26 weeks of structured practice experience in their degree. To assist in the implementation of the program, a Structured Practice Experiences Program Advisory Committee has been established, with representation from community and hospital practice.

In January 2002, SPhA accepted the College's request that graduates of the revised program be deemed to have met internship requirements for registration (i.e., no additional internship required outside of the Pharmacy curriculum).

Year 4 of the revised BSc (Nutrition) program came on stream this fall. As with the revised Pharmacy program, the Nutrition curriculum now provides all students, at graduation, with the practicum experiences needed for professional registration, a significant advantage only currently available to students in one other province.

Three new undergraduate awards honouring colleagues and friends of the College were presented for the first time at the annual Academic Awards Ceremony. The Ross Blackburn Tribute to Family Award, the Ross Pinder Commitment to Community Award and the Sylvia Wallace Memorial Scholarship honour very special individuals who have contributed so much to the College, the University, the city and the profession. Shopper's Drug Mart has generously provided \$100,000 to the College to establish new Pharmacy scholarships in perpetuity.

Sixty-five students are expected to receive the Bachelor of Science in Pharmacy (BSP) degree at Spring 2002 Convocation. There are two students completing the former Nutrition program and 22 that will graduate from the revised program.

# **Systematic Program Review**

The College has received results of the University's Systematic Program Review, initiated to ensure that all programs undergo an extensive periodic evaluation of quality. The Pharmacy and Nutrition undergraduate programs and the Nutrition graduate program received grades of "B", indicating academic vitality and a good curriculum. The Pharmacy graduate program received a "C" designation. Its review came at a time when the program was at a low ebb, and the situation has turned around significantly (e.g., the number of students has more than tripled). Nonetheless, the College sees this outcome as an important opportunity to enhance both graduate programs and plans are underway in this regard.

#### **Student Activities**

Saskatchewan Pharmacy and Nutrition Students' Society Co-Presidents Brad Cooper and Adrienne Healey and Senior Stick Adrienne Lindblad are doing an excellent job fulfilling their mandate of organizing professional, social and athletic events. The Pharmacy Professional Enhancement Day was particularly relevant this year, focussing on "Dealing with Disaster". A good representation from each year of the program attended the annual Professional Development Week held in St. John's, Newfoundland. To facilitate employment opportunities for Pharmacy students with prospective employers, the College worked with the University's Student Employment and Career Centre to invite approximately 45 companies to participate in a Career Fair held in September.

Pharmacy PhD student George Katselis chairs the College's Graduate Course Council. George was one of the key organizers of the 9<sup>th</sup> Annual Life Sciences Student Research Day that provides students from all the health sciences an opportunity to share their research findings. The award for best research poster went to Wendy Dahl, PhD student in Nutrition. Joan Bobyn, Nutrition PhD

candidate, is President of the University's Graduate Student Association.

# **Graduate Studies and Research Activities**

Thirty-three students are enrolled in the graduate programs of pharmacy and nutrition (twenty-one MSc, nine PhD), plus two toxicology students and one postdoctoral fellow supervised by Pharmacy faculty. We are pleased to report that many of our students were successful in obtaining major scholarships. Three Nutrition MSc degrees were awarded at Spring 2001 Convocation and one in the Fall. This summer, the College had its highest number ever of summer research undergraduate students.

Research funding for 2000-2001 totalled \$1,135,923, and we cannot recall a period in the College's history wherein such a number of successful major, national grants have been awarded in a period of approximately 10 months. New grants have been received by Drs. Dimmock, Dobson, Fang, Krol, Remillard, Nazarali, Paterson and Zello, and their various collaborators. Their investigations include such areas as drugs possessing selective toxicity for malignant cells and immunosuppressant properties, equity in the work of physicians, drug-drug interactions, chemopreventive effects of flaxseed lignans, homeobox genes, multiple sclerosis, stroke and spinal cord injury, and cholestatis in neonates.

The Pharmacy *Edu*Lab Program has been established, as a result of a generous partnership grant from Merck Frosst Canada & Co. and Canada Safeway. The mission of the program is to create a pharmacy practice research program to comprehensively examine the interactive process between pharmacists, patients and other health care professionals.

Generous contributions from pharmaceutical firms, pharmacies, wholesalers and the RBSP/SPhA to the College's annual golf tournament resulted in a significant gift to our new Research Endowment Fund, aimed at assisting new faculty to establish their research. Proceeds from the joint

CPhA/SPhA Annual Conference and All-Years Reunion will also be directed to this fund.

We are pleased to report that the College has received authorization to recruit for a Canada Research Chair in Bimolecular Design. The recruitment process will take place during the next six months and we are hopeful that a successful nomination will result in the addition to our faculty of a researcher with expertise in use of the new opportunities provided by the Canadian Light Source.

# **Service Activities**

The College is home to many professional programs that provide services to the public, and/or our professions and our students, and we are committed to maintaining our support for them. This year, the Dial Access Drug Information Service and the Consumer Drug Information Centre were incorporated into the Saskatchewan Drug Information Service, which will continue to provide information to the public and healthcare professionals. Our students generously volunteer their time to programs such as Mr. Finley's Pharmacy and the Super Saturday program for Aboriginal young people.

# **Faculty and Staff News**

- Dr. Fred Rémillard has accepted a two-year appointment as Assistant Dean (Research and Graduate Affairs). Fred is also President of the AFPC this year.
- Dr. Linda Suveges has been reappointed for a second term as Assistant Dean (Undergraduate Affairs).
- Dr. Yvonne Shevchuk has been appointed Head of the Division of Pharmacy for a three-year term.
- Dr. Shawna Berenbaum has accepted a second term as Head of the Division of Nutrition and Dietetics.
- Drs. Jane Alcorn and Ed Krol began their faculty appointments in July 2001.
- Dr. Jonathan Dimmock announced his early retirement, effective July 2002.

- Dr. Alison Stephen, Professor of Nutrition, has resigned her position.
- Term Faculty and Sessional Lecturer appointments for 2001-2002 include Dr. David
  Blackburn, Dawna Hawrysh, Michelle Diment,
  Michael Gaucher, Ray Joubert, Karen Jensen
  and Colleen Olson for the Pharmacy program,
  and Melanie Rozwadowski, Christopher
  Arnold, Stephanie Cook and Arlene Jorgenson
  in Nutrition.
- Sandy Folk has joined the College Office staff.
- Merry Beazely, Executive Assistant to the Dean, was honoured with the President's Service Award.
- Nicole Bidwell has been appointed Coordinator of Pharmacy Practice Skills for a one-year term.
- Doreen Walker has been appointed Professional Practice Coordinator for the Nutrition program.
- Dr. Jeff Taylor is Director and Michelle Deschamps is Coordinator of the Pharmacy EduLab Program.
- Karen Jensen has been appointed Manager of the Saskatchewan Drug Information Service.

# **Concluding Remarks**

On behalf of the faculty and staff of the College of Pharmacy and Nutrition, I would like to express my sincere thanks to the SPhA Executive, Council and members for your constant support and contributions. The input of the Pharmacy and Nutrition practitioners who serve as clinical preceptors is essential to our programs and is greatly appreciated. We extend our thanks to our alumni, families and friends for your generous support that enables us to enhance our programs. On December 24, 2001, we launched our revised College website that includes expanded information for prospective students, communications with alumni, profiles of faculty and staff, and links to professional services and organizations. Please visit us at www.usask.ca/pharmacy-nutrition/.

This report is respectfully submitted, Dennis K.J. Gorecki, Ph.D. Dean of Pharmacy and Nutrition



# Financial Statements

# DIAMOND JUBILEE PHARMACY SCHOLARSHIP FUND

# **JUNE 30, 2001**

#### AUDITORS' REPORT

To the Trustees of The Diamond Jubilee Pharmacy Scholarship Fund

We have audited the balance sheet of **The Diamond Jubilee Pharmacy Scholarship Fund** as at June 30, 2001 and the statement of operations and change in fund balance for the year then ended. These financial statements are the responsibility of the Scholarship Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Scholarship Fund's management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Scholarship Fund as at June 30, 2001 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

**Chartered Accountants** 

Seloitte & Touche LLP

Regina, Canada October 15, 2001

# The Diamond Jubilee Pharmacy Scholarship Fund BALANCE SHEET As at June 30, 2001

	2001	2000
ASSETS		
Investments (Note 3)	\$49,112	\$48,217
	\$49,112	\$48,217
LIABILITIES		
Due to The Saskatchewan Pharmaceutical Association	\$17,275	\$14,164
FUND BALANCE		
Fund balance	31,837	34,053
	\$49,112	\$48,217

# The Diamond Jubilee Pharmacy Scholarship Fund STATEMENT OF OPERATIONS AND CHANGE IN FUND BALANCE Year ended June 30, 2001

	2001	2000
REVENUE		
Investment	\$ 1,466	\$ 3,771
Donations	-	60
	1,466	3,831
EXPENDITURES		
Scholarship	2,000	2,000
Management fees	571	148
Accounting	357	186
Audit	754	648
	3,682	2,982
Excess of (expenditures over revenue)		
revenue over expenditures	(2,216)	849
Fund balance, beginning of year	34,053	33,204
Fund balance, end of year	\$31,837	\$ 34,053

# The Diamond Jubilee Pharmacy Scholarship Fund NOTES TO THE FINANCIAL STATEMENTS June 30, 2001

# 1. PURPOSE OF THE SCHOLARSHIP FUND

The Diamond Jubilee Scholarship Fund is a single purpose fund with restrictions to pay scholarships and bursaries to qualified students at the College of Pharmacy and Nutrition at the University of Saskatchewan.

The Diamond Jubilee Scholarship Fund is registered as a Charitable Foundation with Canada Customs and Revenue Agency and is exempt from income tax.

#### 2. SIGNIFICANT ACCOUNTING POLICIES

*Investments* 

Investments are recorded at cost, net of adjustments to recognize other than temporary declines in value.

Statement of cash flows

A statement of cash flows has not been prepared as it would provide no additional useful information to users.

#### 3. INVESTMENTS

Investments consist of pooled investments.

	20	20	000	
		Market		
	Cost	Value	Cost	Value
Money market pooled funds	\$ 4,764	\$ 4,764	\$ -	\$ -
Fixed income pooled funds	28,758	28,376	29,888	29,529
Equities pooled funds	15,590	13,507	18,329	19,494
	\$49,112	\$46,647	\$48,217	\$49,023

## 4. COMPARATIVE FIGURES

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

The comparative figures were reported on by another public accounting firm.

# Financial Statements

# SASKATCHEWAN PHARMACEUTICAL ASSOCIATION

# **DECEMBER 31, 2001**

#### **AUDITORS' REPORT**

To the Members of The Saskatchewan Pharmaceutical Association

We have audited the balance sheet of **The Saskatchewan Pharmaceutical Association** as at December 31, 2001, and the statements of operations and changes in fund balances and cash flows for the period then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

The Association derives revenues and pays expenditures relating to the Alternative Reimbursement Services Program. The Province of Saskatchewan acts as the administrator of the program on behalf of the Association. We did not have access to the accounting records of the Province of Saskatchewan, and therefore we were unable to satisfy ourselves that all revenues and expenditures of this program have been recorded, nor were we able to satisfy ourselves that the recorded transactions were proper. As a result we were unable to determine whether adjustments were required in respect of assets, liabilities and the components making up the statements of revenues and expenses, changes in fund balances and cash flows.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves regarding the revenues and expenditures of the program referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2001 and the results of its operations and its cash flows for the period then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Seloitte & Touche LLP

Regina, Canada January 25, 2002

# The Saskatchewan Pharmaceutical Association BALANCE SHEET As at December 31, 2001

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	December 31, 2001			
		Capital		June 30,
	Operating	Asset		2001
	Fund	Fund	Total	Total
CURRENT ASSETS				
Cash	\$ 23,658	\$ -	\$ 23,658	\$461,144
Marketable securities (Note 3)	575,373	50,000	625,373	875,938
Accounts receivable	-	-	-	2,845
Due from The Diamond Jubilee				_,= ==
Pharmacy Scholarship Fund	19,448	_	19,448	17,275
Due (to) from funds	(14,826)	14,826		
Prepaid expenses	10,046	_	10,046	22,770
	613,699	64,826	678,525	1,379,972
ASSETS ADMINISTERED BY THE				
PROVINCE OF SASKATCHEWAN	996,869	_	996,869	979,612
CAPITAL ASSETS (Note 4)	-	281,889	281,889	299,274
	1,610,568	346,715	1,957,283	2,658,858
CHARLES A LA DAL MENEC		· · · · · · · · · · · · · · · · · · ·	· · · · · ·	
CURRENT LIABILITIES	-0			450 540
Accounts payable (Note 5)	59,567	_	59,567	172,762
Due to Representative Board of				
Saskatchewan Pharmacists (Note 6)	10,561	_	10,561	273,075
Fees and licenses collected in advance	351,212	_	351,212	673,290
Current portion of obligations				
under capital leases (Note 7)	_	11,724	11,724	17,173
	421,340	11,724	433,064	1,136,300
Long term portion of obligations				
under capital leases (Note 7)	_	7,359	7,359	13,364
	421,340	19,083	440,423	1,149,664
FUND BALANCES				
Invested in capital assets	_	262,806	262,806	268,737
Externally restricted for building developme	ent –	64,826	64,826	62,783
Internally restricted (Note 9)		5-,5-5	,	3_, 33
Alternative Reimbursement				
Services Program	996,869	_	996,869	979,612
Training and Competency Program	261,201	_	261,201	253,497
Unrestricted	(68,842)	_	(68,842)	(55,435)
	1,189,228	327,632	1,516,860	1,509,194
	\$1,610,568	\$346,715	\$1,957,283	\$2,658,858
Commitments (Nate 11)	+-,0-0,000	40 20,120	Ψ±,,,,,,,	Ψ_,000,000

Commitments (Note 11)

# The Saskatchewan Pharmaceutical Association STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES Period ended December 31, 2001

	Operating Fund December 31 2001	Operating Fund , June 30, 2001	Capital Asset Fund December 3 2001	Capital Asset Fund 1, June 30, 2001	Total December 31 2001	Total , June 30, 2001
REVENUES						
Fees and licenses						
(Schedule 1)	\$359,377	\$ 917,269	\$ -	\$ -	\$ 359,377	\$ 917,269
Alternative Reimbursement						
Services Program	17,257	50,911	_	_	17,257	50,911
Sundry (Schedule 2)	24,590	62,592	_	_	24,590	62,592
Convention	_	55,058	_	_	_	55,058
Interest and investment incom	ne <b>16,821</b>	34,517	1,545	1,085	18,366	35,602
Transfers	9,800	4,630	_	_	9,800	4,630
	427,845	1,124,977	1,545	1,085	429,390	1,126,062
EXPENSES						
Administration (Schedule 3)	276,101	696,532	-	_	276,101	696,532
Council	28,858	86,196	-	_	28,858	86,196
Continuing education	49,228	71,094	-	_	49,228	71,094
Public and professional relation		64,942	-	_	19,537	64,942
Legal and audit	23,532	43,636	-	_	23,532	43,636
Co–ordinator expense	-	4,197	-	_	_	4,197
Other committees	1,942	13,696	_	_	1,942	13,696
Convention	-	49,479	_	_	_	49,479
Membership assistance progr		13,632	_	_	_	13,632
Delegates	2,179	7,079	_	_	2,179	7,079
Executive committee	-	4,890	_	_	_	4,890
Economics committee	-	3,480	_	_	_	3,480
Interest	9	161	1,317	4,154	1,326	4,315
Amortization	-	_	19,021	40,547	19,021	40,547
Receivable adjustment						
(recovery)	_	(5,418)	_		_	(5,418)
	401,386	1,053,596	20,338	44,701	421,724	1,098,297
Excess (deficiency) of						
revenues over expenses	26,459	71,381	(18,793)	(43,616)	7,666	27,765
Fund balance,						
beginning of period	1,177,674	1,131,978	331,520	349,451	1,509,194	1,481,429
Interfund transfers (Note 8)	(14,905)	(25,685)	14,905	25,685	-	_
FUND BALANCE, END OF PERIOD	\$1,189,228	\$1,177,674	\$327,632	\$331,520	\$1,516,860	\$1,509,194

# The Saskatchewan Pharmaceutical Association STATEMENT OF CASH FLOWS Period ended December 31, 2001

	December 31, 2001	June 30, 2001
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses		
Operating fund	\$ 26,459	\$ 71,381
Capital asset fund	(18,793)	(43,616)
Add (deduct) charges to operations not requiring a current cash payment		
Amortization	19,021	40,547
Net change in non-cash working capital balances (Note 10)	(701,648)	64,583
	(674,961)	132,895
INVESTING AND FINANCING ACTIVITIES  Capital asset purchases	(1,636)	(22,125)
•	(1,636)	(22,125)
Net decrease in marketable securities	250,565	275,600
Decrease in interest receivable	-	775
Capital lease	-	19,486
Capital lease principal payments	(11,454)	(19,500)
	237,475	254,236
NET INCOPE A CE (DECDE A CE) IN CA CH		
NET INCREASE (DECREASE) IN CASH DURING THE PERIOD	(437,486)	387,131
CASH, BEGINNING OF PERIOD	461,144	74,013
CASH, END OF PERIOD	\$ 23,658	\$ 461,144

# The Saskatchewan Pharmaceutical Association NOTES TO THE FINANCIAL STATEMENTS December 31, 2001

#### 1. PURPOSE OF THE ASSOCIATION

The Saskatchewan Pharmaceutical Association is the statutory governing and self-regulating body for the pharmacy profession in Saskatchewan. It is incorporated under the Pharmacy Act as a not-for-profit organization and is exempt from income tax under Section 149 of the Income Tax Act.

The Representative Board of Saskatchewan Pharmacists (RBSP) became incorporated to represent the interests of pharmacists and began operating as an organization legally separate from the Association effective July 1, 2001. Under an agreement with the RBSP, the Association collected membership fees on behalf of the RBSP for the membership year beginning July 1, 2001.

#### 2. SIGNIFICANT ACCOUNTING POLICIES

#### Fund accounting

The Association follows the restricted fund method of accounting for contributions. The accounts of the Association are maintained in accordance with the principles of fund accounting in order that limitations and restrictions placed on the use of available resources are observed. Under fund accounting, resources are classified for accounting and reporting purposes into funds with activities or objectives specified. For financial reporting purposes, the accounts have been classified into the following two funds:

## a) Operating Fund

The Operating Fund consists of the general operations of the Association.

#### b) Capital Asset Fund

The fund has been established for the purpose of funding capital acquisitions and is an accumulation of direct contributions and that portion of the operating surplus which has been allocated to the fund at the discretion of the Association's Council. The fund is increased by interest income earned on the investment of contributions and is reduced by amortization and interest on related debt.

#### Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that 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. Actual results could differ from those estimations.

#### Cash

Cash consists of cash on hand and balances with banks.

#### Marketable securities

Marketable securities are recorded at cost, net of adjustments to recognize other than temporary declines in value.

## Capital assets

Capital assets are carried at cost. When capital assets are sold or retired, the related costs and accumulated amortization are removed from the respective accounts and any gain or loss is reflected in the statement of revenues and expenses and changes in fund balances. No amortization is charged in the year of disposal or retirement. Expenditures for repairs and maintenance are charged to operations as incurred.

Capital assets are amortized over their estimated useful lives using the following methods and rates:

Building	straight line over 30 years
Equipment	33% declining balance
Equipment under capital lease	straight line over 3 1/2 years
Furniture and fixtures	20% declining balance
Leasehold improvements	straight line over 20 years

#### Fees collected in advance

Fees and licenses collected in advance at December 31, 2001 relate to the membership year July 1, 2001 through June 30, 2002.

#### 3. MARKETABLE SECURITIES

Marketable securities consist of funds on deposit and pooled investments in short term and long term government and corporate treasury bills and bonds, and Canadian and US equities.

	December 31, 2001		June 30, 2001	
		Market		Market
	Cost	Value	Cost	Value
Cash equivalents	\$290,532	\$292,417	\$554,182	\$553,871
Fixed income	291,396	297,997	290,853	288,630
Equities	43,445	38,370	30,903	26,612
Net book value	\$625,373	\$628,784	\$875,938	\$869,113

# 4. CAPITAL ASSETS

	December 31, 2001		June 30, 2001	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 15,000	\$ -	\$ 15,000	\$ -
Building	334,729	106,010	334,729	100,430
Equipment	143,161	132,618	143,161	130,535
Equipment under capital lease	71,549	55,374	71,549	45,153
Furniture and fixtures	62,729	51,277	61,093	50,140
	627,168	345,279	625,532	326,258
Accumulated amortization	345,279		326,258	
Net book value	\$281,889		\$299,274	

#### 5. ACCOUNTS PAYABLE

	December 31,	June 30,
	2001	2001
Trade	\$23,631	\$ 65,545
Malpractice insurance	1,175	27,025
Goods and Services Tax	(4,189)	41,242
Funds held in trust	38,950	38,950
_	\$59,567	\$172,762

Funds held in trust are held on behalf of the Integrated Primary Health Care Working Group (IPHCWG). The Association is responsible to ensure all funds are expended exclusively on primary health services workshops and education. Any unused funds may remain with the Association for use by the IPHCWG and documentation regarding the actual costs will be submitted to Saskatchewan Health upon request.

#### 6. DUE TO REPRESENTATIVE BOARD OF SASKATCHEWAN PHARMACISTS

As at December 31, 2001 the Association owed \$10,561 (June 30, 2001 – \$273,075) to the Representative Board of Saskatchewan Pharmacists ("RBSP"). This amount represents fees that were collected by the Association on behalf of RBSP.

## 7. OBLIGATIONS UNDER CAPITAL LEASES

The following is a schedule of future minimum lease payments under capital leases:

2002	\$13,083
2003	7,664
	20,747
Less: amount representing interest	(1,664)
	19,083
Less current portion	(11,724)
	\$ 7,359

#### 8. INTERFUND TRANSFERS

The Operating Fund transferred \$14,905 to the Capital Asset Fund in order to fund the cash outlays for capital asset acquisitions and the obligations for principal and interest payments under capital leases.

# 9. INTERNALLY RESTRICTED FUND BALANCES

		Training and	Alternative Reimbursement	
		Competency	Services	
	Unrestricted	Program	Program	Total
Balance beginning of period	\$(55,435)	\$253,497	\$979,612	\$1,177,674
Excess of revenues over expenses	26,459	_	_	26,459
Interfund transfers (Note 8)	(14,905)	_	_	(14,905)
Transfers in the period				
Training and Competency Program	(7,704)	7,704	_	_
Alternative Reimbursement				
Services Program	(17,257)	_	17,257	_
Balance end of period	\$(68,842)	\$261,201	\$996,869	\$1,189,228

Funds relating to the Training and Competency Program has been internally restricted for the purpose of supporting student practical training assistance and investment in a competency assessment initiative or competency assurance program.

Funds relating to the Alternative Reimbursement Services Program has been internally restricted for the purpose of funding an alternative reimbursement scheme for innovative services provided by pharmacists in Saskatchewan.

# 10. NET CHANGE IN NON-CASH WORKING CAPITAL BALANCES

DECREASE (INCREASE) IN ASSETS Interest receivable \$ Accounts receivable	ember 31,	June 30,
Interest receivable \$ Accounts receivable	2001	2001
Accounts receivable		
	_	\$ 2,696
D ( Th. D 1 L.1.1 . Dh	2,845	24,239
Due from The Diamond Jubilee Pharmacy Scholarship Fund	(2,173)	(3,111)
Prepaid expenses	12,724	518
Assets administered by the Province of Saskatchewan (	17,257)	(50,911)
INCREASE (DECREASE) IN LIABILITIES		
Accounts payable (1	13,195)	6,925
Due to Representative Board of Saskatchewan Pharmacists (2	62,514)	273,075
Fees and licenses collected in advance (3	22,078)	(188,848)
\$(7	01,648)	\$64,583

#### 11. LEASE COMMITMENTS

The Association entered into lease agreements for office and communication equipment requiring varying monthly payments. The payments required in each of the next three years is as follows:

2002	\$11,463
2003	9,966
2004	3,109

#### 12. THE ALTERNATIVE REIMBURSEMENT SERVICES PROGRAM

This program was initiated by the Association and the Province of Saskatchewan represented by the Minister of Health to develop a pilot project to establish an alternative reimbursement scheme for innovative services provided by pharmacists in Saskatchewan. The program is to be operated, administered and funded by the Association. Funding for the program is generated from proprietors who entered into Pharmacy Agreements with the Province. Pursuant to these Pharmacy Agreements, the Province is directed by each proprietor to withhold and pay to the Association an amount per prescription. Pursuant to a further agreement between the Province and the Association, the Province acts as an administrative and paying agent for the Association for the program. This agreement provides that if it is terminated or expires, the funds, net of payments under the program, if any, are to be paid to the Association.

During the period, one of the pharmacies who entered into this agreement with the Province of Saskatchewan filed a claim for \$55,000 against the Association requesting that all funds withheld from that pharmacy with respect to this program should be returned to them with interest and reimbursement for legal costs. The Association has filed a defense against this claim and the outcome is not determinable.

#### 13. COMPARATIVE FIGURES

Certain of the 2001 figures have been reclassified to conform with current year's presentation.

# 14. CHANGE IN YEAR END

During the period ended December 31, 2001 the Association changed its year end to December 31 from June 30. Accordingly, the results for the period ended December 31, 2001 are those of the period July 1, 2001 to December 31, 2001.

# The Saskatchewan Pharmaceutical Association SCHEDULE OF FEES AND LICENCES – SCHEDULE 1 Period Ended December 31, 2001

	December 31,	June 30,
	2001	2001
FEES		
Practising members	\$ 192,255	\$ 110,290
Non-practising members	13,280	32,495
Registration	23,017	33,706
Licences		
Members	-	507,115
Shop	132,000	260,688
	360,552	944,294
DEDUCT		
Malpractice insurance payments	1,175	27,025
Fees and licenses retained	\$ 359,377	\$ 917,269

# SCHEDULE OF SUNDRY REVENUE – SCHEDULE 2 Period Ended December 31, 2001

	December 31,	June 30,
	2001	2001
Drug caution sales	\$ -	\$ 41
Expense recoveries	2,690	6,302
Mailing subscription	_	6,635
Narcotic signature letter	-	5,639
Newsletter advertisements	5,400	11,660
NIHB – contract revenue	-	11,437
Rent – Representative Board of Saskatchewan Pharmacists	11,190	_
Other	5,310	20,878
	\$ 24,590	\$ 62,592

# SCHEDULE OF ADMINISTRATIVE EXPENDITURES – SCHEDULE 3 Period Ended December 31, 2001

	December 31, 2001	June 30, 2001
Accounting	\$ 6,132	\$ 12,604
Automobile	5,641	17,125
Employee benefits	14,716	43,935
Equipment rental and maintenance	19,778	28,204
General office	12,573	39,657
Office operations	12,099	21,286
Postage	6,349	24,136
Printing and stationery	9,393	33,441
Registrar and inspector	17,317	50,468
Salaries	165,256	414,748
Telephone and fax	6,847	10,928
	\$ 276,101	\$ 696,532

Maintenance and Administration of the Agreement

This Agreement is a dynamic and evolving instrument that may be amended. We, the undersigned, agree to initiate periodic reviews of the Agreement no less than every two years after July 1, 2001.

It is acknowledged that the Provincial/Territorial Regulatory Authorities for Quebec, the Northwest Territories and Yukon are not signatories at the time this Agreement was signed. The signatories remain committed, however, to consider ways that could lead eventually to the participation of these jurisdictions as signatories.

Signed this 9th day of April 2000. Signatories to the Agreement:

Jeff May, B.Sc.Pharm., President Alberta Pharmaceutical Association

Greg Eberhart, B.Sc.Pharm., CAE, Registrar Alberta Pharmaceutical Association

Curt A. Jordan, B.Sc.Pharm., President College of Pharmacists of British Columbia

Linda J. Lytle, B.Sc. (Phr.), Registrar College of Pharmacists of British Columbia

J. Dexter Boyd, B.Sc. (Pharm.), President Manitoba Pharmaceutical Association

Ronald Guse, B.Sc. (Pharm.), Registrar Manitoba Pharmaceutical Association

Bonnie White, B.Sc. (Pharm.), President New Brunswick Pharmaceutical society

Bill Veniot, B.Sc. Pharm., Registrar New Brunswick Pharmaceutical Society

Margot Priddle, Ph.C., B.Comm., President Newfoundland Pharmaceutical Association

Donald F. Rowe, B.A., B.Sc., Secretary-Registrar Newfoundland Pharmaceutical Association

Errol Jamiesen, Ph.C., President Nova Scotia Pharmaceutical Society

Susan M. Wedlake, B.Sc. (Pharm.), M.Sc. (Pharm.), Registrar Nova Scotia Pharmaceutical Society

William T. Mann, B.Sc.Phm., President Ontario College of Pharmacists

A. James Dunsdon, B.Sc.Phm., Registrar Ontario college of Pharmacists

Terry Walsh, B.Sc.Pharm., Chairman Prince Edward Island Pharmacy board

Neila Auld, B.Sc.Pharm., Registrar Prince Edward Island Pharmacy Board

M.I. Davis, B.S.P., President Saskatchewan Pharmaceutical Association

R.J. Joubert, B.S.P., Registrar

# President Doug Spitzig

# Registrar Ray Joubert

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