Prescription Review Program

2014 Annual Report

Date submitted:

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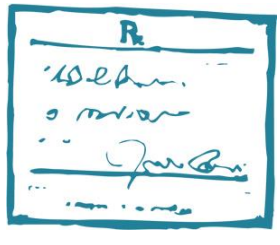

Annual Report 2014

Introduction

The Prescription Review Program (PRP) is an educationally based program of the College of Physicians and Surgeons that monitors for apparent inappropriate prescribing and apparent inappropriate use of PRP drugs that are included in Regulatory Bylaw 18.1.

The Program alerts physicians of possible inappropriate prescribing or of inappropriate use of PRP drugs by their patients. The Program provides general information to physicians in order to encourage appropriate prescribing practices. In some cases, physicians are required to provide explanations for their prescribing of medications to which the Prescription Review Program applies. After reviewing a physician's reply, the Program will make recommendations, following best practices, to improve patient outcomes or reduce the possibility of misuse of these medications.

How the program works

The Program closely monitors prescribing reports for a certain number of pharmaceutical products which are designated as higher risk drugs, including opiates and benzodiazepines. To inform and gather information, the program sends ***letters*** requiring physicians to explain their prescribing to a patient in situations such as:

- double doctoring for an extended period of time
- a pattern of early refills
- chronic use of benzodiazepines by a patient
- inappropriate use of PRP drugs as outlined by "The BEERS Criteria"
- prescribing of large quantities of immediate release opioids repeatedly without the use of a sustained release form
- prescribing of PRP drugs contraindicated for patients on the methadone program for addiction
- inappropriate chronic use of opioids known to have minimal analgesic effects combined with potential toxic metabolites or a high potential for developing dependency
- reports of illicit use of prescribed PRP drugs by reliable sources.

Types of Letters

Alert letters include monthly computer generated double doctor letters to alert physicians if their patient has received a prescription of a PRP drug from three or more physicians. The reporting program cannot identify physicians working in the same clinic and seeing patients in

common, so the staff at the Program endeavors to identify these patients. These efforts are not always successful, resulting in some letters being sent to prescribers in the same clinic.

Alert letters are also sent to prescribers as a result of information received by the Program indicating that an individual who has been prescribed PRP medications may possibly be misusing and/or diverting their medication. The Program does not suggest in those letters that the physician cease prescribing to the patient. Rather, the Program recommends that the physician put safeguards in place, such as treatment agreements, random urine drug testing or surprise tablet counts in order to prevent prescription drug misuse or diversion.

Other forms of alert letters include informing physicians of the requirements contained in College bylaws to write prescriptions for PRP drugs expressing concern about the legibility of prescriptions and letters to the College of Pharmacists to alert them to possible inappropriate dispensing of PRP drugs by pharmacists. A more detailed description of letters can be found on page 6 of this document.

Follow-up

Once the physician provides an explanation, the Program can make appropriate recommendations to possible management changes by using information from national standards, guidelines, and sound medical practices (eg **Canadian Guideline for Safe and Effective Use of Opioids for Chronic Non-Cancer Pain**).

*In 2014, the Prescription Review Program continued to concentrate on awareness of the **Canadian Guideline for the Safe and Effective use of Opioids for Chronic Non-Cancer Pain**. By referring to and using this Guideline, physicians can have a comfort level in the prescribing of these drugs in order to provide optimal care to patients.*

The PRP continues to monitor for the inappropriate chronic use of benzodiazepines, particularly in the elderly. There continues to be a decrease in the use of these drugs as a hypnotic for the elderly since monitoring began in 2006. However, in the last two years this trend was reversed. We ask physicians to review the prescribing of these drugs to see if it is medically appropriate to wean patients from benzodiazepines or taper the dosages in order to minimize the risks of falls and other unwanted side effects that are common in the elderly from these medications.

The Program will continue to focus on the chronic prescribing and use of benzodiazepines where it appears to be inappropriate to do so. The PRP will continue to provide physicians with the required information including safe tapering schedules.

National Involvement

In April 2014, Doug Spitzig and Laurie Van Der Woude took over CCENDU Saskatchewan coordinator positions. Canadian Community Epidemiological Network on Drug Use (CCENDU) is committed to the dissemination of qualitative/quantitative information on drug use.

The PRP – A Valuable Resource for Prescribing Physicians

The Prescription Review Program (PRP) continues to receive more and more calls from physicians for assistance in appropriate prescribing of PRP medications to their patients. It continues to be a reliable source of information for physicians located in rural isolated practice settings who request recommendations on the safe and effective use of PRP drugs for their patients.

The Prescription Review Program thanks the physicians of Saskatchewan for their cooperation and assistance with this educationally directed process as demonstrated by the changes in the prescribing of PRP drugs.

Physicians are encouraged to contact the Prescription Review Program if they require recommendations in managing high risk patients using PRP drugs.

Highlights of PRP Activities for 2014

General Administration

The staffing at the PRP for the period of this report included one administrative assistant and one interim administrative assistant for the PRP and the Methadone Program as well as a Co-coordinator and a Program Manager.

The Co-coordinator develops reports by reviewing prescribing patterns and profiles. This process maximizes the Program's capacity for reviewing, generating explain letters and providing recommendations using the national standards and guidelines and best practices to physicians in order to assist them to safely and appropriately prescribe PRP drugs to their patients.

The structure of the Program allows the Program Manager to address and collaboratively develop programs with regional stakeholders on prescription drug misuse, including a national collaboration on prescription drug misuse through the national drug strategy's **First Do No Harm: Responding to Canada's Prescription Drug Crisis** and its implementation. These efforts will enable the PRP to continue providing the province with a quality prescription monitoring program that will improve health outcomes and decreasing overall healthcare costs for the province of Saskatchewan.

Day to day activities of the PRP for the period of this report can be summarized as follows:

Letter Count 2014	
Type of Letters	**# Letters Sent**
System Generated Double Doctor	6,745
Explain/Alert	1,193
Acknowledgement/Recommendations	830
Miscellaneous	277
Prescription	23
Pharmacy	58
Law Enforcement Formal Investigation	62
Coroner	35
Total	**9,223**

TYPES OF LETTERS

System Generated Double Doctor – where patient received PRP meds from 3 or more physicians in a calendar month

Explain – letters where physicians are required to explain their prescribing; provide the medical indication and rationale for the particular medication

Alert – where the patient is identified as potentially misusing their meds

Acknowledgement/Recommendations – letters of recommendations to physicians as a result of their reply letter of prescribing

Prescription – letters to physicians regarding Bylaws 17.1 and 18.1 regarding legibility and PRP requirements for a valid prescription

Pharmacy – letters to the College of Pharmacists when there are concerns pertaining to the dispensing of PRP meds identified, as well as letters to the College of Dental Surgeons when there are concerns pertaining to the prescribing of PRP meds by dentists identified

The PRP also:

- received 362 phone calls from physicians for information on how to effectively manage patients that are of high risk for misuse and minimize the potential for harm.
- received more than 110 calls from concerned patients on the prescribing of their PRP drugs. Questions were answered and explanations were provided to patients on strategies for safe and effective use of their PRP drugs. Callers are always encouraged to speak with their physician in follow up.
- receives regular calls from patients and physicians for information on medical marihuana with regards to the protocols for use and prescribing.
- received 104 reports of suspected traffickers and/or abusers of PRP drugs.
- completed 5 physician profile reviews and 13 peer reviews.
- reviewed 33 coroner reports on methadone-related deaths in 2014.

At the end of 2014, it is estimated that the PRP had reviewed over 350,000 individual patient profiles since the inception of the Prescription Review Program monitoring process in November of 2006.

The Opioid Advisory Committee

The Methadone Program and Prescription Review Program facilitate quarterly meetings of the College's **Opioid Advisory Committee**. This committee is responsible for not only the provincial Methadone Program but also the implantation of the **Canadian Guideline for the Safe and Effective Use of Opioids for Non-Cancer Pain**. The PRP utilizes physician members of this committee for peer review and prescribing guidance when required.

The committee members for 2014-2015 were:

- chronic pain specialist Dr. Murray Opdahl,
- pharmacist representative Lori Postnikoff,
- SRNA representative, Donna Cooke,
- addictions specialists Dr. Peter Butt (chair), Dr. Brian Fern and Dr. Leo Lanoie, Dr. Carmen Johnson,
- the Methadone Program Manager Dr. Morris Markentin, and
- College support staff Doug Spitzig, Laurie Van Der Woude, Meagan Fraser and interim administrative assistant Nicole McLean.

Educational Outreach

- The PRP met with and presented to various regional drug strategy/harm reduction committees on six occasions.
- The PRP participated in the SIPPA program for internationally trained graduates on four dates in 2014.

Representation

- Program Manager Doug Spitzig participated in the annual faculty meeting at the Michael G. DeGroote National Pain Centre located at McMaster University on May 30, 2014.
- Doug Spitzig participated as a member of the national faculty on the Canadian Prescribing Guideline for the Safe and Effective Use of Opioids at the National Pain Centre located at McMaster University.
- Member of the National Drug Monitoring and Surveillance Committee for the National Drug Strategy.

Partnerships and Collaborative Efforts

- The PRP collaborates regularly with the College of Pharmacists (mainly through Lori Postnikoff, field officer) to identify apparent inappropriate dispensing of PRP drugs.
- The PRP met with law enforcement in various locations to develop collaborative initiatives in dealing with prescription drug misuse.
- In Jan 2013, the Non-Insured Health Benefits program for Health Canada (NIHB) stopped paying for brand name Ritalin, Tylenol #4 and its generic form. The program provides prescription drugs for First Nation and Inuit populations. Reviews were completed for each drug and that same year, the PRP Program identified 209 patients paying cash for Ritalin and 96 patients paying cash for Tylenol #4 or its generic form and an intervention process was undertaken to minimize the potential risk of harm. In the first three months of 2014, 168 NIHB patients were paying cash for Ritalin and in May there were 75 NIHB patients paying cash for Tylenol #4 or its generic form. Further intervention was undertaken to minimize the potential risk of harm.
- On eight occasions, the PRP has met either in person or via teleconference with Sask Health and other stakeholders including the CPSS, College of Pharmacists of Saskatchewan, Saskatchewan Registered Nurses Association and the College of Dental Surgeons in formulating strategic plans for the future of the program including participation of each stakeholder with regards to the monitoring processes of each of these members.
- Prior to the advent of nurse practitioners prescribing PRP medications, the PRP has met and worked with the SRNA. This involved several meetings and the development of two full day educational sessions, one in Regina and one in Saskatoon, in order to prepare nurse practitioners for the safe and effective prescribing of PRP medications.

- The PRP continued its work with the National Advisory Council on Prescription Drug Misuse in partnership with the Canadian Centre on Substance Abuse, a comprehensive 10 year pan-Canadian strategy, First Do No Harm: Responding to Canada's Prescription Drug Crisis which had been released in March 2013. The strategy highlights the actions required to address the harm associated with the misuse of prescription drugs in Canada in the areas of prevention, education, treatment, monitoring and surveillance and enforcement.

Appendix A: Demerol

Demerol 50 mg Nov 2010-2014					
2006 Total Mg	2010 Total Mg	2011 Total Mg	2012 Total Mg	2013 Total Mg	2014 Total Mg
2,409,200	2,107,000	1,746,850	1,417,700	1,018,500	798,300

% Change						
2006/2010	2006/2011	2010/2011	2011/2012	2012/2013	2013/2014	2006-2014
-12.5 %	-27.5 %	-17.1%	-18.8%	-28.2	-21.6%	-66.9%

Demerol (500 tabs or greater prescribed for the month)	Date	# Drs Total Prescribed	#Targeted Drs **	% of Drs>500	Total # tabs	# tabs Targeted Drs	% tabs prescribed (Targeted Drs)	Total # patients	Total # pts (Targeted Drs)	% of pts (Targeted Drs)
	Sep 1-30 2010	278	16	5.8	42,958	10,589	24.6	473	83	17.5
	Sep 1-30 2011	256	16	6.3	35,673	10,713	30.0	431	87	20.2
	Sep 1-30 2012	228	9	3.9	28,354	5,558	19.6	353	36	10.2
	Sep 1-30 2013	188	3	1.6	22,884	1,946	8.5	275	11	4.0
	Sep 1-30 2014	130	4	3.1	15,966	2,441	15.3	184	17	9.2

2013-2014 Changes

Doctors Prescribed decreased 30.9%
Targeted Doctors increased 33.3%
% Doctors > 500 increased 1.5%
Total # Tabs decreased 30.2%
Tabs from Targeted Doctors increased 25.4%
Targeted Doctors % of Tabs Prescribed increased 6.8%
Total # Patients decreased 33.1%
Total # Patients of Targeted Doctors increased 54.4%
% of Patients of Targeted Doctors increased 5.2%

** *Targeted Drs – The number of doctors that prescribed Demerol with a total of 500 tablets or greater in that given month.*

Appendix B: Talwin

Talwin 50 mg Nov 2012/2013/2014					
2006 Total Mg	2010 Total Mg	2011 Total Mg	2012 Total Mg	2013 Total Mg	2014 Total Mg
553,750	340,450	270,000	245,900	215,900	127,850

% Change						
2006/2010	2006/2011	2006/2012	2006/2014	2010/2011	2011/2012	2013/2014
-38.5%	-51.2%	-55.6%	-76.9%	-20.7%	-8.9%	-40.8%

Appendix C: Fiorinal

Fiorinal Sep 2008/2010/2012/2013/2014					
	2008	**2010**	**2012**	**2013**	**2014**
Total # caps	9,730	4,616	5,088	3,140	3,633
Total # patients	105	58	66	45	47

% Change				
2008/2010	**2010/2012**	**2008/2012**	**2008/2014**	**2013/2014**
-53% (5,114 caps)	+10% (472 caps)	-48% (4,642 caps)	-62.7% (6, 097 caps)	+15.7% (493 caps)
-45% (47 pts)	+14% (8pts)	-37% (39 pts)	-55.2% (58 pts)	+4.4% (2 pts)

Appendix D: Oxycodone

Oxycodone Oct 1 – 31 2006/2011/2012/2013							
	2006 Total Mg	**2011 Total Mg**	**2012 Total Mg**	**2013 Total Mg**	**2014 Total Mg**	**% Change 2011/ 2014**	**% Change 2013/ 2014**
5mg IR	135,295	119,715	57,260	64,745	52,585		
10mg IR	284,240	369,530	243,880	209,280	148,670		
20mg IR	209,760	394,000	313,400	293,380	223,640		
Total IR	**629,295**	**883,245**	**614,540**	**567,405**	**424,895**	**-51.9%**	**-25.1%**
		(2006/2011) +40%	**(2006/2012) -2%**	**(2006/2013) - +9.8%**			
5 mg SR	11,020	30,150	120	0	0		
10mg SR	399,340	361,800	301,340	255,790	217,200		
15mg SR			56,535	40,140	50,820		
20mg SR	848,160	1,016,760	704,440	615,280	534,520		
30mg SR			171,780	200,850	235,410		
40mg SR	906,320	1,107,640	757,600	647,240	597,800		
60mg SR			294,420	267,540	228,600		
80mg SR	543,520	1,100,720	783,120	623,120	685,760		
Total SR	**2,708,360**	**3,617,070**	**3,069,355**	**2,649,960**	**2,550,110**	**-29.5%**	**-3.8%**
		(2006/2011) +33.6%	**(2006/2012) +13.3%**	**(2006/2013) - +2.2%**			
Grand Total	**3,337,655**	**4,500,315**	**3,683,895**	**3,217,365**	**2,975,005**	**-33.9%**	**-7.5%**
Grand Total % Change		**(2006/2011) +34.8%**	**(2006/2012) +10.4%**	**(2006/2013) +3.6%**	**(2006/ 2014) -10.9%**		

	2006 Total Mg	**2011 Total Mg**	**2012 Total Mg**	**2013 Total Mg**	**2014 Total Mg**	**% Change 2013/2014**
Oxycodone I/R	629,295	883,245	614,540	567,405	424,895	-25.1%
Oxycodone S/R	2,708,360	3,617,070	3,069,355	2,649,960	2,550,110	-3.8%
Total	**3,337,655**	**4,500,315**	**3,683,895**	**3,217,365**	**2,975,005**	**-7.5%**
Total % Change		**(2006/2011) +34%**	**(2006/2012) +13%**	**(2006/2013) - +3.6%**	**(2006/2014) -10.9%**	

Appendix E: Hydromorphone, Morphine and Oxycodone

Hydromorphone, Morphine and Oxycodone Jan 1 - Mar 31 2011/2012/2013					
	2011 Total Mg	2012 Total Mg	2013 Total Mg	2014 Total Mg*	% Change 2013/2014
Hydromorphone I/R	3,957,207	4,068,978	4,359,431	3,706,251	-15.0%
Hydromorphone S/R	6,719,322	7,191,042	8,069,142	7,182,654	-11.0%
Total Hydromorphone	**10,676,529**	**11,260,020**	**12,428,573**	**10,888,905**	**-12.4%**
Morphine I/R	3,617,840	3,772,305	4,060,410	3,391,870	-16.5%
Morphine S/R	11,896,425	11,297,105	10,090,275	7,543,120	-25.2%
Total Morphine	**15,514,265**	**15,069,410**	**14,150,685**	**10,934,990**	**-22.7%**
Oxycodone I/R	2,103,700	1,927,535	1,609,260	1,068,595	-33.6%
Oxycodone S/R	10,536,835	9,813,420	8,178,810	6,455,110	-21.1%
Total Oxycodone	**12,640,535**	**11,740,955**	**9,788,070**	**7,523,705**	**-23.1%**
Fentanyl (mcg)	3,299,285	3,814,437	4,080,707	3,509,512	-14.0%

Morphine Mg Equivalent Jan 1 – Mar 31 2011/2012/2013				
	2011	2012	2013	2014*
Hydromorphone IR	19,786,035	20,344,890	21,797,155	18,531,255
Hydromorphone SR	33,596,610	35,955,210	40,345,710	35,913,270
Total IR & SR	**53,382,645**	**56,300,100**	**62,142,865**	**54,444,525**
Morphine IR	3,617,840	3,772,305	4,060,410	3,391,870
Morphine SR	11,896,425	11,297,105	10,090,275	7,543,120
Total IR & SR	**15,514,265**	**15,069,410**	**14,150,685**	**10,934,990**
Oxycodone IR	3,155,550	3,013,508	2,413,890	1,602,892
Oxycodone SR	15,805,252	14,720,130	12,268,215	9,682,665
Total IR & SR	**18,960,802**	**17,733,638**	**14,682,105**	**11,285,557**
Grand Total	**87,857,712**	**89,103,148**	**90,975,655**	**76,665,072**
Grand Total % Change	**(2011/2013) +3.5%**	**(2011/2012) +1.4%**	**(2012/2013) +2.1%**	**(2013/2014) -15.7%**

***EHealth data error in February 2014. Totals are slightly lower than actual.**

***EHealth data error in February and August 2014. Totals are slightly lower than actual.**

Population of SK	
2011	1,033,381
2013 (est)	1,114,170
2014	1,132,640
Population Change	**(2013/2014) +1.7%**

Morphine Mg Equivalent Jan 1 – Dec 31 2012/2013/2014				
	2012	**2013**	**2014***	**% Change**
Oxycodone	65,632, 957	57,395,647	49,832,280	-13.2%
Hydromorphone	240,218,905	255,847,680	249,492,420	+2.5%
Morphine	62,101,245	47,869,668	48,666,375	+1.7%
Fentanyl	56,688,645	55,533,465	55,515,420	-0.03%
Total	**424,641,752**	**416,646,460**	**403,506,495**	**-3.2%**

Appendix F: Benzodiazepines

Benzodiazepines March 2011-2014					
	2011 Total Mg	2012 Total Mg	2013 Total Mg	2014 Total Mg	% Change 2013/2014
Alprazolam	42,385	31,310	30,684	29,170	-4.9%
Clonazepam	181,786	163,701	176,545	191,261	+8.3%
Diazepam	552,577	453,207	464,729	472,923	+1.8%
Flurazepam	121,995	66,480	63,525	54,150	-14.8%
Lorazepam	380,611	270,531	269,025	259,206	-3.6%
Oxazepam	708,165	597,725	606,025	575,160	-5.10%
Temazepam	3,352,725	2,704,185	2,743,455	2,688,825	-2.0%
Triazolam	22	1,239	1,252	667	-46.7%

Benzodiazepines Mg Diazepam Equivalent March 2011-2014				
	2011	2012	2013	2014
Alprazolam	423,860	309,390	306,840	291,700
Clonazepam	3,635,740	3,273,980	3,530,900	3,825,220
Diazepam	552,577	453,207	464,729	472,923
Flurazepam	40,665	22,160	21,175	18,050
Lorazepam	1,903,060	1,352,670	1,345,125	1,296,030
Oxazepam	236,055	199,112	202,008	191,720
Temazepam	1,117,575	901,395	914,485	896,275
Triazolam	460	24,640	25,040	13,340
Total	**7,909,992**	**6,536,554**	**6,810,302**	**7,005,258**
Total % Change	**(2011/2013) -13.9%**	**(2011/2012) -17.4%**	**(2012/2013) +4.2%**	**(2013/2014) +2.9%**

% Change 2011/2014
-11.4%

Appendix G: Methylphenidate

Methylphenidate May 1 – 31 Total MG

Methylphenidate								
	2007 MG	2012 MG	2013 MG	2014 MG	% Change (12/13)	% Change (13/14)	% Change (07/13)	% Change (07/14)
Generic IR		821 345	726 775	666 585	-11.5%	-8.3%		
Brand IR		398 110	368 480	352 980	-7.4%	-4.2%		
IR Total	**1 722 350**	**1 219 455**	**1 095 255**	**1 019 565**	**-10.2%**	**-6.9%**	**-36.4%**	**-40.8%**
Generic SR		389 800	336 340	308 980	-13.7%	-8.1%		
Brand SR		610 400	534 240	465 460	-12.5%	-12.9%		
SR Total	**2 234 160**	**1 000 200**	**870 580**	**774 440**	**-13.0%**	**-11.0%**	**-61.0%**	**-65.3%**
Total IR & SR	3 956 510	2 219 655	1 965 835	1 794 005	-11.4%	-8.7%	-50.3%	-54.7%
Concerta	1 120 842	4 991 085	5 247 648	6 143 616	+5.1%	+17.1%	+368%	+448%
Biphentin			218 295	271 240		+24.3%		

Dexedrine May 1 - 31 Total MG

Dexedrine	2013 MG	2014 MG	% Change (13/14)
IR	51 880	36 785	-29.1%
SR	357 875	368 535	+3.0%
Total	**409 755**	**405 320**	**-1.1%**

Adderall XR May 1 – 31 Total MG

Adderall XR	2013 MG	2014 MG	% Change (13/14)
	23 942	33 538	+40.1%

Vyvanse May 1 – 31 Total MG

Vyvanse	2013 MG	2014 MG	% Change (13/14)
	429 830	783 040	+82.2%

Appendix H: Interpretation of Drug Use Statistics

- There continues to be a significant decrease in the prescribing of both oral meperidine and Pentazocine.
- Both oxycodone and oral morphine show decreases in prescribing over the previous year.
- Hydromorphone showed a decrease in prescribing over the previous year. The EHealth data error in February 2014 skewed the totals lower than actual prescribed.
- The annual 2014 morphine mg. equivalents showed a decrease of 3.2% for hydromorphone and oxycodone combined.
- Benzodiazepines overall continue to show a decrease in prescribing with this being an area to be refocused on in 2015. (2 benzos increased; 6 benzos decreased)

This is only a representative portion of statistics that are kept by the PRP on trends of the prescribing of PRP drugs and will be helpful for the Program in planning activities for the next fiscal year.

Appendix I: Budget and Actuals

	2013 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
INCOME (contributions):					
College of Physicians and Surgeons	12,000	12,000	12,000	12,000	12,000
Saskatchewan College of Pharmacists	6,367	6,367	6,367	6,367	6,367
College of Dental Surgeons	5,400	5,400	5,400	5,400	5,400
Saskatchewan Health contract	52,333	52,333	52,966	52,835	52,966
Other Ministry of Health Funding	178,660	215,286	221,647	222,600	232,381
Registration for Educational Sessions	0	0	0	0	0
Prescribing Course Rebate	0	0	0	0	0
Other income (interest)	1,000	235	1,000	132	100
Total Income (contributions)	**255,760**	**291,621**	**299,380**	**299,334**	**309,114**
EXPENDITURES:					
Accounting & Audit	3,200	3,803	3,700	5,284	3,850
Educational Sessions	8,000	0	8,000	0	8,000
Parking	6,500	5,917	6,500	5,550	2,500
Bank Charges	50	0	50	45	50
C.P.P.	5,729	5,719	5,900	6,155	5,079
CMA Pension Plan	21,299	22,559	21,900	25,887	35,888
Dental & Health Plan	18,021	14,128	15,168	13,689	17,260
Disability Income Plan	1,398	1,421	1,755	1,631	1,963
Employment Insurance	3,118	3,107	3,180	3,324	2,832
Group Insurance	637	737	669	741	923
Meeting Expenses	7,000	1,997	7,000	1,941	2,000
Office Automation	4,800	8,838	4,928	12,321	8,000
Office Equipment	4,000	3,019	4,000	4,490	4,000
Postage	3,100	3,191	3,700	3,750	3,700
Printing & Stationery	900	1,090	1,400	1,682	1,400
Salaries	196,603	201,140	203,830	211,228	204,869
Staff Development	400	1,337	400	340	400
Sundry	500	550	500	577	500
Office Supplies	3,400	2,411	3,400	3,130	2,500
Telephone & Fax	3,400	3,369	3,400	3,053	3,400
Total Expenditures:	292,055	284,333	299,380	304,818	309,114
Excess(deficiency) of Income over	-36,295	7,288	0	-5,484	0

Appendix J: Audited Financial Statements for 2014

Please find enclosed a copy of the financial statements of the Saskatchewan Prescription Review Program for the year ended December 31, 2014.

Financial Statements of

SASKATCHEWAN PRESCRIPTION REVIEW PROGRAM

Year ended December 31, 2014

KPMG LLP
Chartered Accountants
500-475 2nd Avenue South
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INDEPENDENT AUDITORS' REPORT

To the Members

We have audited the accompanying financial statements of Saskatchewan Prescription Review Program, which comprise the statement of financial position as at December 31, 2014, the statements of contributions and expenditures and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Saskatchewan Prescription Review Program as at December 31, 2014, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

KPMG LLP

Chartered Accountants
June 19, 2015
Saskatoon, Canada

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SASKATCHEWAN PRESCRIPTION REVIEW PROGRAM

Statement of Financial Position

December 31, 2014, with comparative information for 2013

	2014	2013
Assets		
Current assets:		
Cash	$ 16,444	$ 22,303
	$ 16444	$ 22303
Liabilities and Unutilized Contributions		
Current liabilities:		
Deferred contributions	$ 19,609	$ 6,367
Advances from College of Physicians and Surgeons of Saskatchewan	4,096	17,713
	23,705	24,080
Deficiency of expenses over contributions (note 2)	(7,261)	(1,777)
	$ 16444	$ 22,303

See accompanying notes to financial statements.

On behalf of the Program:

— — — — — — — — — — — — Member

— — — — — — — — — — — — Member

SASKATCHEWAN PRESCRIPTION REVIEW PROGRAM

Statement of Contributions and Expenditures

Year ended December 31, 2014, with comparative information for 2013

	2014	2013
Contributions (note 2)	$ 304,818	$ 284,332
Expenses:		
Salaries	211,228	201,140
Employee benefits	51,428	47,670
Office automation	12,321	8,838
Parking	5,550	5,917
Professional fees	5,284	4,353
Office equipment maintenance	4,490	3,019
Supplies	3,752	2,411
Postage	3,750	3,191
Telephone and communications	3,053	3,369
Educational sessions and meetings	2,281	3,335
Printing and stationery	1,681	1,089
	304,818	284,332
Excess of contributions over expenses, end of year	$	$

See accompanying notes to financial statements.

SASKATCHEWAN PRESCRIPTION REVIEW PROGRAM

Statement of Cash Flows

Year ended December 31, 2014, with comparative information for 2013

	2014	2013
Cash flows from (used in):		
Operations:		
Changes in non-cash operating working capital:		
Deferred contributions	$ 13,242	$ (13,001)
Advances from College of Physicians and Surgeons of Saskatchewan	{13,617}	{35,801}
	(375)	(48,802)
Financing:		
Unutilized contributions	(5,484)	7,290
Decrease in cash	(5,859)	(41,512)
Cash, beginning of year	22,303	63,815
Cash, end of year	$ 16,444	$ 22,303

See accompanying notes to financial statements.

SASKATCHEWAN PRESCRIPTION REVIEW PROGRAM

Notes to Financial Statements

Year ended December 31, 2014

Nature of operations:

The Saskatchewan Prescription Review Program (the "Program") has been established in order to help eliminate the abuse and diversion of a select panel of prescription drugs. The principal participants in the Program are the College of Physicians and Surgeons of Saskatchewan, the College of Dental Surgeons of Saskatchewan, the Saskatchewan College of Pharmacists and the Province of Saskatchewan. The Program is administered by the College of Physicians and Surgeons of Saskatchewan (the "College").

1. Significant accounting policies:

The financial statements have been prepared by management in accordance with Canadian Accounting Standards for Not-For-Profit Organizations in Part Ill of the CPA Canada Handbook.

(a} Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenditures during the reporting period. Significant items subject to such estimates and assumptions include Unutilized contributions (deficiency of expenditures over contributions}. Actual results could differ from these estimates.

(b) Cash:

Cash consists of balances with financial institutions which have an initial term to maturity of three months or less.

(c) Recognition of revenue:

Contributions from the participants are recognized as revenue in the same period as expenditures are incurred.

1. Significant accounting policies (continued):

(d) Administrative expenditures:

The College provides administration services to the Program. The costs of these services are allocated to the Program on the basis of actual salary and benefit costs related to employees of the College working directly on Program activities or on the basis of a fixed percentage of the actual office overhead costs of these services incurred by the College. For 2014 and 2013, the fixed percentages used for allocation for office overhead expenses were as follows:

Office automation	15%
Telephone and communications	15%
Postage	10%
Office equipment maintenance	8%
Stationary and supplies	7%

The total amount charged by the College to the Program during 2014 for office overhead expenses was $26,803 (2013 - $21,053). The amounts charged by the College to the Program for salary, benefit and parking costs of employees of the College working on the Program activities was $268,206 (2013- $254,727).

(e) Financial instruments:

Financial assets and liabilities are initially recognized at fair value and their subsequent measurement is dependent on their classification below.

Cash is classified as a financial asset and is measured at fair value. Advances from the College of Physicians and Surgeons of Saskatchewan are classified as loans and receivables and are measured at amortized cost. The fair value of the Program's financial instruments approximate their carrying amounts due to the short-term period to maturity.

2. Contributions:

	2014	2013
Deficiency of expenses over contributions, beginning of year	(1,777)	(9,067)
College of Physicians and Surgeons of Saskatchewan	12,000	12,000
Saskatchewan College of Pharmacists	6,367	6,367
College of Dental Surgeons of Saskatchewan	5,400	5,400
Saskatchewan Drug Plan and Extended Benefits Branch	275,435	267,619
	297,425	282,319
Interest earned	132	236
Available for disbursement	297,557	282,555
Allocated contributions for expenses	304,818	284,332
(Deficiency of expenses over contributions) carried forward to next year	$ 7,261l	$ 1,777l

No financial agreements are in place to provide funding to the Program by the College, the Saskatchewan College of Pharmacists and the College of Dental Surgeons of Saskatchewan. The agreement between the College and the Saskatchewan Drug Plan and Extended Benefits Branch for contributions to the Program is for the period April1, 2014 to March 31, 2015 and may be extended by mutual agreement of the parties.

3. Pension plan:

The employees of the Program participate in a multi-employer defined benefit pension plan administered by the Canadian Medical Association. Contributions by the Program on behalf of participating employees are expensed as incurred. During 2014, contributions of $25,888 (2013- $22,559) were made to the plan.

4. Financial instruments and risk management:

The Program is exposed to interest rate risk arising from fluctuations in interest rates on amounts invested in interest bearing cash accounts. Cash, when received, is deposited into an interest bearing account with interest earned based on prime rates on the balance in the account. The Program is not exposed to significant credit or market risk.

The Program receives funding from sources as outlined in Note 2. Funding is provided by mutual agreement of the parties and the Program is dependent on this funding in order to continue operations.