

de Souza Institute Educational Activities Annual Report

April 2017 - March 2018

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Introduction

de Souza Institute was established with funding from the Ministry of Health and Long Term Care (MOHLTC) in 2008 to develop and deliver on-site and on-line, high quality, standardized oncology and palliative care courses to front line clinicians from across Ontario.

This progress report highlights the completed work for the fiscal year 2017/18. The funding for this fiscal year is \$500,000.

In keeping with the funding letter and reporting requirements, we summarized our achievements from April 1, 2017 to March 31, 2018 as in the following:

Results (April 1, 2017 to Mar 31, 2018)

1. Participants by setting and by professional training

- a) The Number of learners in each of the following categories is described in table 1: Hospital, Home Care, Long Term Care and Primary care. Among them, 511 came from either Home Care, Long Term Care or Primary Care.

Table 1 Participants by setting*

	Number (distinct count)	Percent of Total
Hospital	2744	84.56%
Home Care	350	9.40%
Long Term Care	121	3.73%
Primary Care	40	1.23%
Other	35	1.08%
Total	3245	100.00%

Note: Some clinicians work in multiple agencies. The above table reflects their primary work setting. A few participants left the setting field blank.

b) The number of learners by professional training is described in table 2:

Table 2 participants by professional training*

	Number (distinct count)	Percent of Total
RN (Diploma, degree)	2431	85.03%
RPN / LPN	215	7.52%
APN	91	3.18%
Physicians (Hospice / Palliative Care)	5	0.17%
Other allied providers	63	2.20%
Other (students, PSWs)	54	1.89%
Total	2859	100.00%

Note: A few participants left the education field blank

2. Progress, status, and planned completion date on the development of the top five income generating oncology and palliative courses

The top five income generating courses are listed below. A total amount of \$622,141 course fees was generated in the current fiscal year 2017/18:

1. Chemotherapy and biotherapy courses
 - 1a: Provincial Standardized Chemotherapy and Biotherapy: \$169,977
 - 1b: Chemotherapy and Biotherapy Competency Maintenance: \$120,413
2. Foundations in oncology nursing practice: \$132,451
3. Interprofessional Education in Palliative and End of Life Care: \$24,449
4. Cancer Care Basics (Interprofessional): \$17,619
5. Advanced pain assessment and management: \$16,159

3. Progress, status and planned completion date on tailored packages with multi-course bundles for health care organizations

As part of a marketing strategy and to better support front line care needs, tailored packages have been developed to help support clinicians. These packages facilitate clinicians' ability to search for courses most relevant to their practice settings and populations. Such course bundles also help guide novice clinicians on potential areas they might consider in relation to planning their professional development. Examples of the tailored packages include:

- Nursing package <https://my.desouzainstitute.com/courses/calendar/type:1>
- Interprofessional practice package <https://my.desouzainstitute.com/courses/calendar/type:2>

- Oncology package <https://my.desouzainstitute.com/courses/calendar/type:3>
- Palliative care package <https://my.desouzainstitute.com/courses/calendar/type:4>

4. Number and description of group memberships and joint-marketing partnerships

We also now offer special pricing/membership offerings with our partners who carry out joint marketing with the de Souza Institute. <https://support.desouzainstitute.com/kb/article/59-special-pricing-for-cna-or-cano-acio-members-and-students>

The partnerships include:

- Members of the Canadian Association of Nurses in Oncology (CANO/ACIO)
- Members of the Canadian Nurses Association (CNA)
- Students and Trainees who are enrolled in a college, undergraduate/graduate programs at accredited educational institutions (i.e., Lambton College, University of Windsor).
- Alberta Health Services: Clinicians in Alberta have joined the de Souza Institute community of learning and received support via the Alberta Health Services and de Souza Institute partnership. <https://oprep.desouzainstitute.com/>
- Ontario Renal Network: Nurses that work in chronic kidney disease programs across Ontario have participated in the [Ontario Renal Network Vascular Access Education Program](#) at the de Souza Institute. A number of these are also taking other full price courses at de Souza Institute

5. Progress, status and planned implementation dates of each revenue generating contract

The contracts are \$390,000 with the following partners:

- Alberta Health Services: A three-year contract was signed with the Alberta Health in 2016, to support 600 clinicians in Alberta Health Services over three years. The contract includes funding of \$250,000 per year or a total amount of \$750,000, with an option of an additional three-year renewal.
- Cancer Care Ontario: A contract of \$27,000 to complete a “Chemotherapy in the Community course”, and an “Oral Chemotherapy Course” for clinicians.
- Ontario Renal Network: This is our second year to host vascular access course on behalf of ORN, open to nurses across Canada. The total amount of funding for fiscal 2017/18 is \$13,000.
- BC Cancer: A one-year contract of \$100,000 was signed with BC Cancer to conduct needs assessment and curriculum review in 2018. This is phase I of a multi-year partnership to develop a BC tailored standardized oncology education system.

6. Number and description of On-demand courses delivered

de Souza Institute has increasingly moved towards “on-demand” courses. On-demand courses are defined as courses that are entirely self-directed, and are initiated as soon as a participant

completes the online enrolment. These courses are available to the participants for a learning period (in weeks) specified in the course syllabus, based on course content and the depth of training. Four new on-demand courses were launched in 2017. The 10 on-demand courses generated \$196,931 in course revenue or 31% of the total revenue for the year.

Table 3 course revenue (on-demand courses)

Course Name	Revenue
Chemotherapy Competency Maintenance Course	\$120,413
Foundations of Cancer Disease Sites Part A	\$6,268
Foundations of Cancer Disease Sites Part B	\$2,149
Foundations of Cancer Disease Sites Part C	\$1,532
Management of Depression and Anxiety in Cancer	\$10,842
Management of Dyspnea	\$3,423
Interprofessional Education in Palliative and End of Life Care (2017 new)	\$24,449
Cancer Care Basics (2017 new)	\$17,619
Patient Teaching on Oral Chemotherapy (2017 new)	\$6,825
Community-based chemotherapy and biotherapy (2017 new)	\$3,411
Total	\$196,931

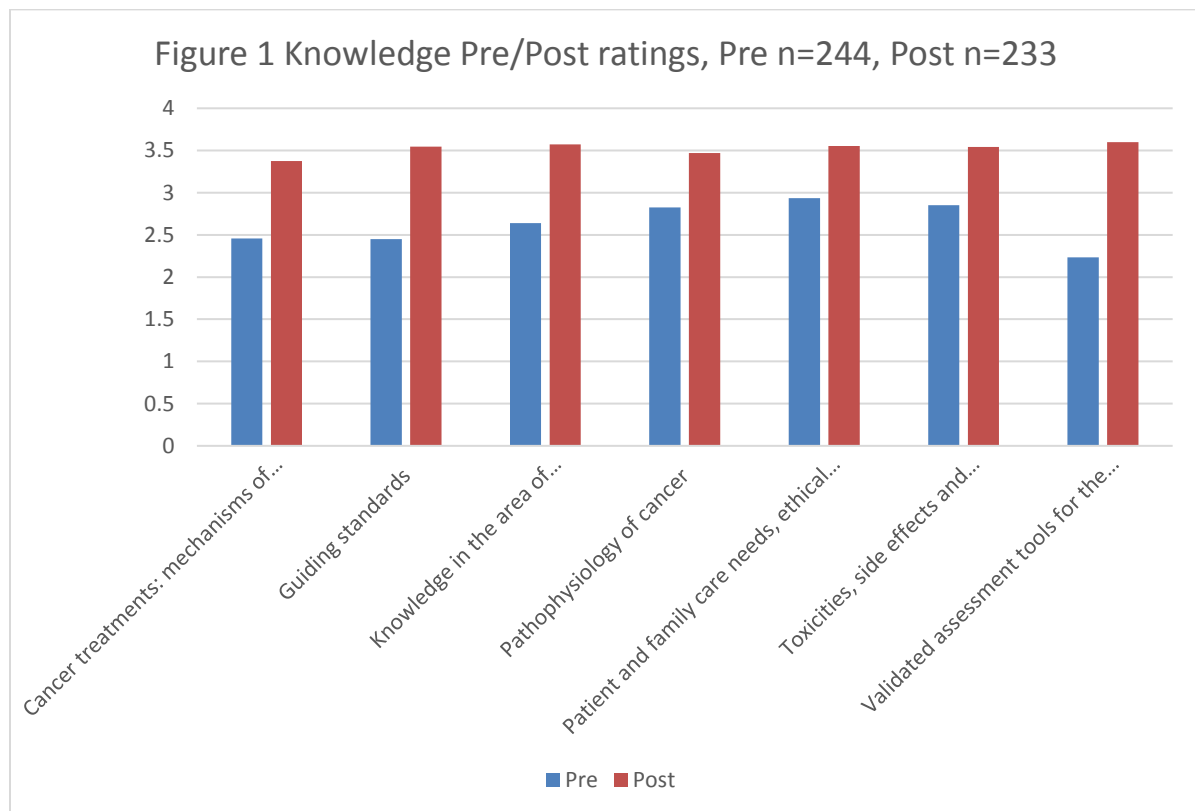
7. Regional facilitators trained

A total of 35 regional facilitators have been trained as de Souza champions across Ontario. They offer mentorship to support clinicians in their region, contextualize the online training materials and tailor them to support local practice. With their support, for example, in the Standardized Chemotherapy and Biotherapy course, clinicians are able to learn the latest knowledge from the de Souza online course and apply such knowledge in their practice.

In order to maintain excellence, the institute hosts a facilitator's retreat once a year, with de Souza educators and leaders from Cancer Care Ontario. These retreats provide opportunity to 1) review the latest evidence to be included into the de Souza online courses, 2) discuss a standardized province-wide educational approach to further support safe and quality care, and 3) roll out of the curriculum in a coordinated manner for the following year.

8. Knowledge improvement across course topics

Knowledge and confidence levels are measured in each de Souza course, by self-report and through the use of an exit exam. On average, knowledge and confidence levels improved by more than 40% post course compared with baseline across all offerings. The changes are statistically significant across content areas covered by the courses. For example, data for the Standardized Chemotherapy and Biotherapy course, with 244 participants from April 2017 to December 2017, is provided below (Figure 1)



9. Clinicians who received de Souza offerings from each LHIN (fiscal 2017/2018)

As indicated in figures 2 and 3, the participants in de Souza courses come from all LHINs

Figure 2 Percent of Learners

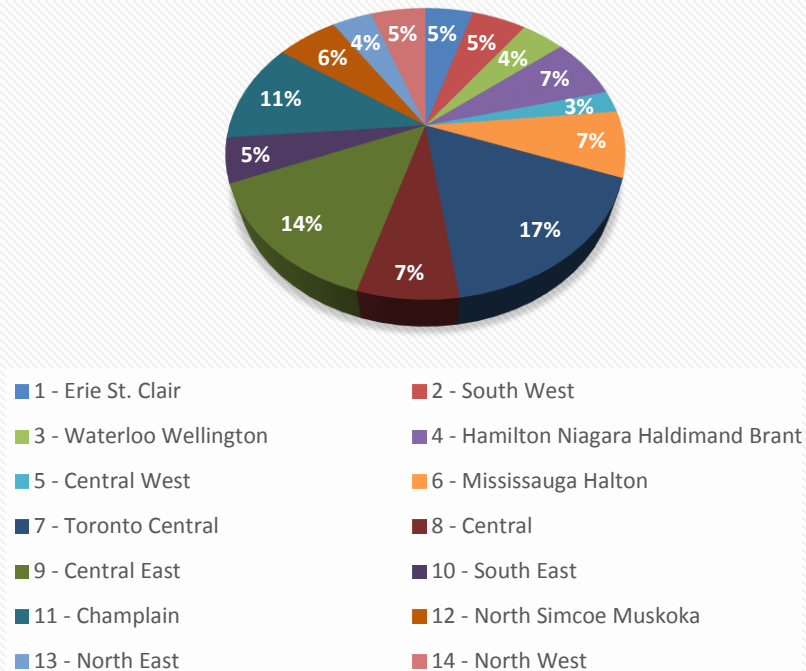
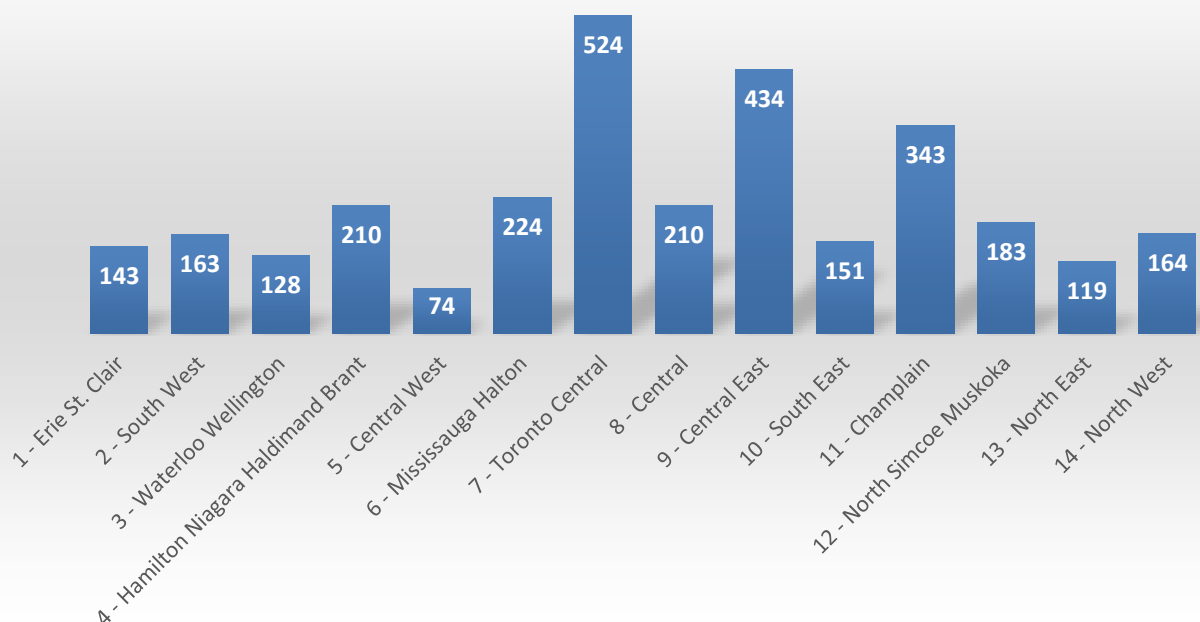


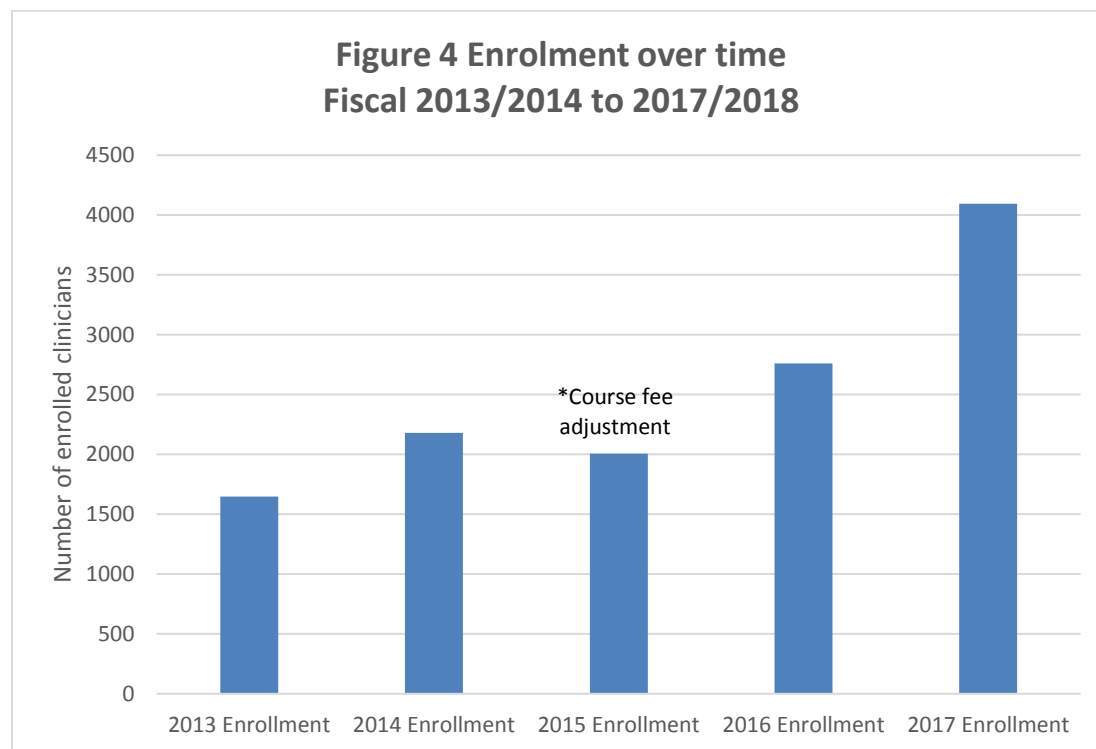
Figure 3 Number of Learners



10. Enrolment and uptake of e-Portfolio

The ePortfolio application tracks participants' registration and their completion status. Data includes time of registration, course selection, course start time, course completion time, grade, as well as participant demographics, such as described in table 1 (work setting) and table 2 (professional training).

A total of 4,094 enrollments were recorded in de Souza Institute's ePortfolio between April 1 2017 and March 31, 2018. A year-to-year comparison of enrolment is provided in figure 4.



11. Satisfaction level of learning experience and outcomes using e-Portfolio

Satisfaction levels are high across courses, with three quarters of participants "somewhat satisfied" or "very satisfied" with the educators and the course delivery method. More than 90% of learners indicated that their learning at de Souza Institute informed their clinical practice in a significant way. Figures 5 and 6 provide examples of typical patterns of satisfaction reports for a course offering.

Figure 5 Satisfaction with the instructor/educator

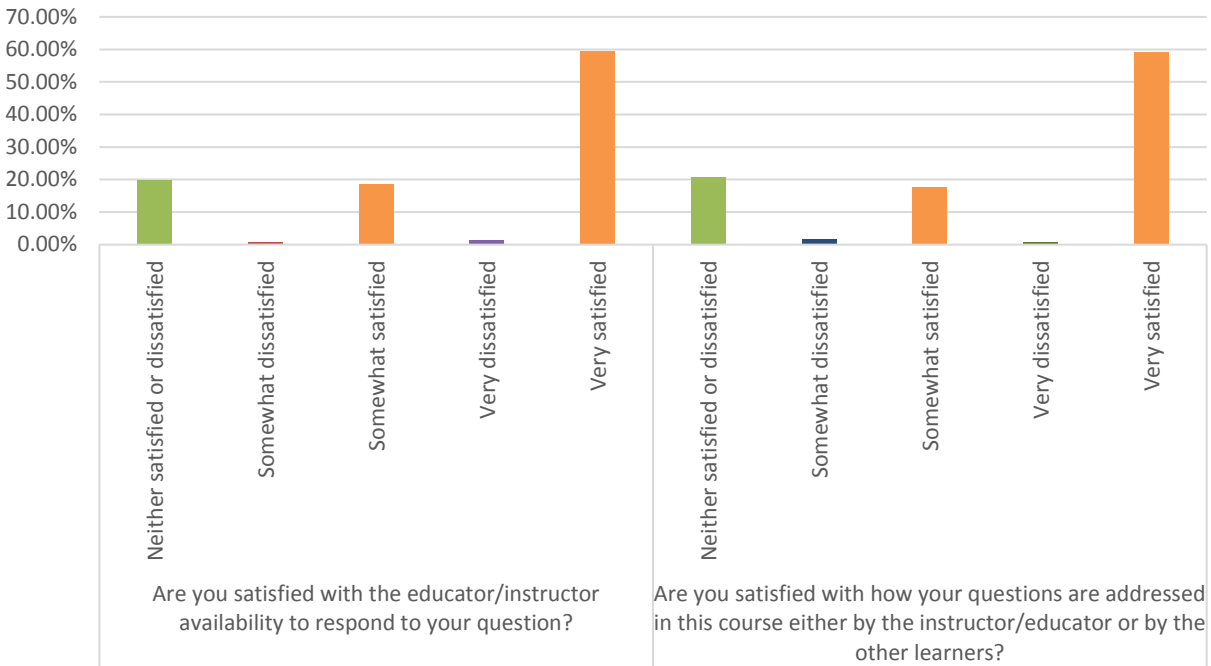
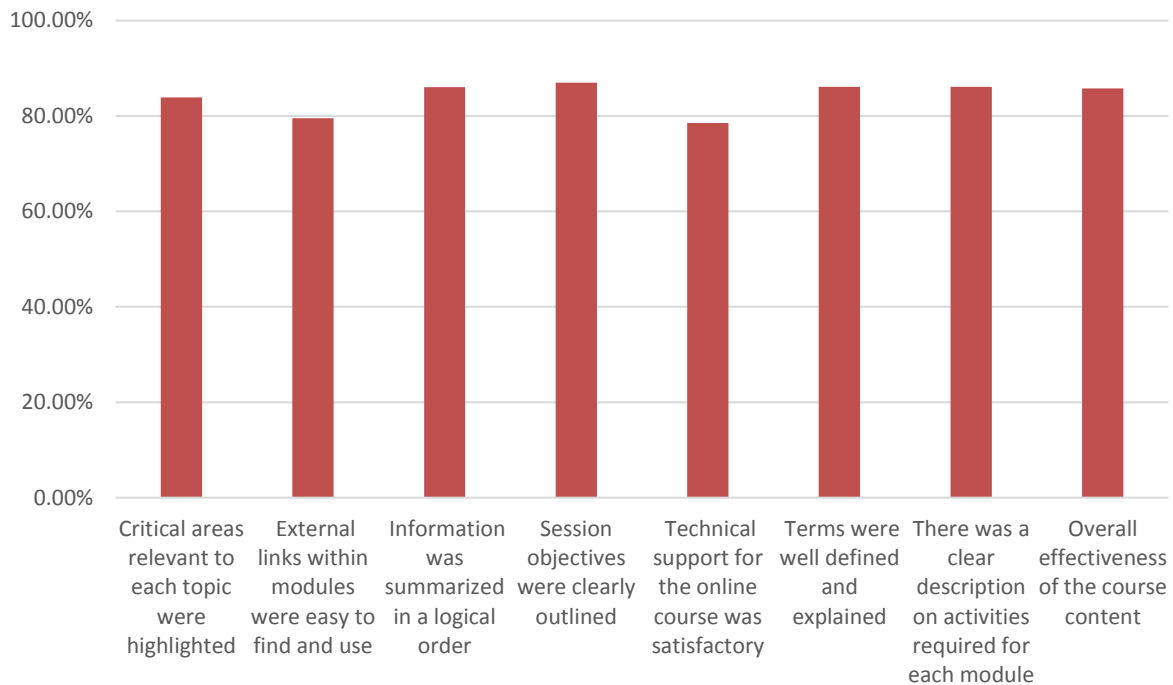


Figure 6 Satisfaction with de Souza eLearning experience



12. Website users and social media postings

A total of 121,819 visits were recorded to the [website](#), representing 61,505 users/visitors in fiscal 2017/2018. The [de Souza Institute Facebook page](#) had 783 likes and the [Twitter account](#) had 1,603 followers.

de Souza news was well read by all users in our eBlast registration list and by readers who use our website. Examples of media coverage include [de Souza designates](#), [de Souza publications](#), [Education excellence award](#), [de Souza courses](#), [conferences and presentations](#).

13. Progress, status and planned completion date of website and eLearning platform improvements

We have made the following improvements to our website and eLearning platform in 2017

- Encrypted access to eLearning platform to improve security and privacy, as well as ongoing security and maintenance updates for all platforms
- Updating the Virtual Library to provide encrypted access to journals, aligned with industry changes and trialing a cloud-based hosting model
- Improvements were made to the ePortfolio system throughout the entire period, including:
 - Renaming to “My Account” to clarify for learners the purpose of the system
 - Group purchase workflow improvements, making it easier for organizations to purchase courses for their staff
 - Invoicing improvements aligned with group purchases
 - Additional payment method additions
 - Obtaining certification for tax receipt/education certificate and automated issuing of tax certificates for 2017 taxation year and future years

14. Progress, status and planned completion dates for the development of 4 new courses

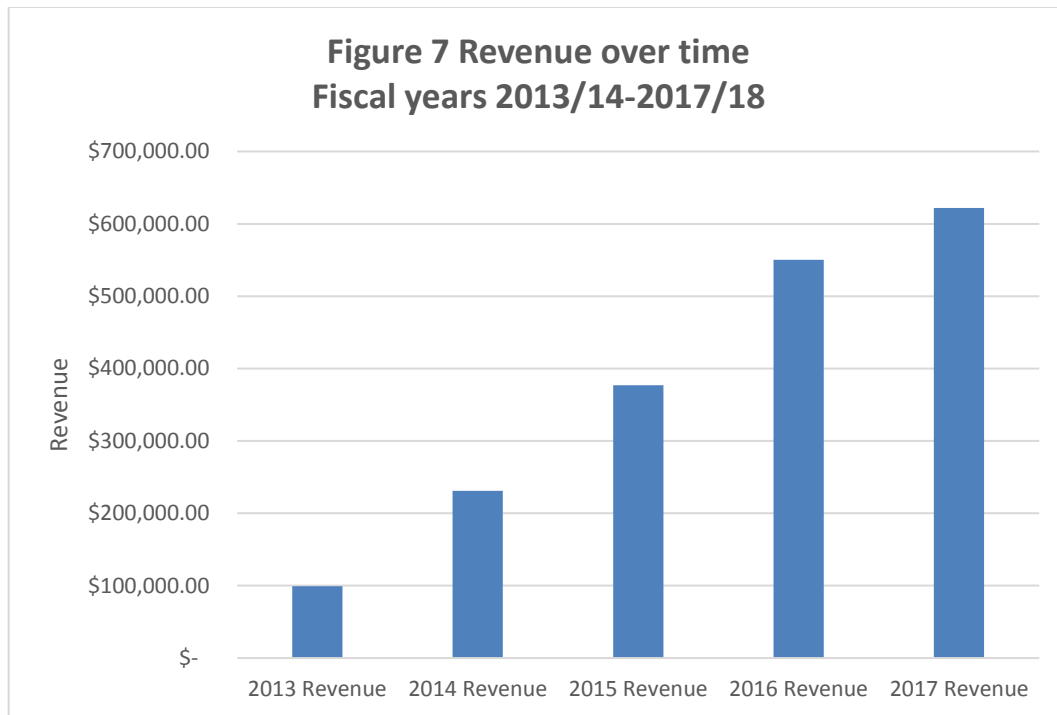
All new courses are “in-demand” self-directed online learning, available 24/7.

- **Interprofessional Education in Palliative and End of life Care – Oncology (iEPEC-O)** was led by an oncologist, a palliative care nurse and a social worker, who are leaders in the field of palliative care and trained in the delivery of the original EPEC™-O (Education in Palliative and End-of-Life Care for Oncology) curriculum. The course was built on the internationally well-known curriculum in palliative and end-of-life care topics. The modules are adapted from EPEC™-O Canada materials and the original EPEC™-O course funded by the National Cancer Institute in USA. Being entirely delivered online, iEPEC-O provided a cost-effective method for any health professional who requires palliative care education. A total of 85 learners have completed the course.

- **Cancer Care Basics (interprofessional)** In May 2017, we opened this course to health care professionals across disciplines. Cancer care is becoming increasingly complex. It means that oncology patients will receive care in many health care settings from a team of specialized health care professionals. By taking this course, these professionals can build a shared understanding of cancer care, in addition to their own specialty training. Working together, they bring high quality care to cancer patients and families and address their physical and psychosocial needs effectively. To date, a total of 82 clinicians have taken this course.
- **Community Based Chemotherapy and Biotherapy Course** This online course was developed in partnership with Cancer Care Ontario. Nurses working in the community have limited training on cancer specific treatments. Supporting safe administration and management of chemotherapy and biotherapy in the community is part of the Ontario Cancer Plan. The content of this course includes an overview of chemotherapy and biotherapy agents commonly seen in community settings, routes of administration, adverse effects, administration complications, and safe handling of bodily wastes and spill management during community care. A total of 83 nurses have participated in this course.
- **Patient teaching in oral chemotherapy administration** Instead of parenteral chemotherapy administered in ambulatory clinics, oral chemotherapy agents can be self-administered at home and are preferred by patients and families. However, this particular treatment modality poses risk and challenges for both patients and healthcare providers. To ensure safe administration and success with treatment, patients and their caregivers must learn how to store, properly handle, and accurately take the prescribed dose of the oral cancer agent, on the right days, and at the right time. Shifts in oncology care to home care settings also requires careful monitoring of side effects and toxicities, and of potential interactions with other drugs and food, as well as nutritional supplements and complimentary herbal remedies. This course is in collaboration with Cancer Care Ontario and includes both a provider tailored training course hosted by the institute, and a patient tool maintained by CCO. A total of 68 nurses have completed the provider modules.

15. Revenue generated per student; and revenue generated for each course

A total of \$622,141 was generated from course fees in fiscal 2017/18, averaging \$20,738 per course, or \$218 per participant. The revenue grew by 13% compared with fiscal year 2016/17. Figure 7.



Conclusion

This annual report highlights de Souza's achievements in fiscal 2017/18. The institute achieved all of its deliverables as listed in the ministry's funding letter. *In fact, the de Souza Institute surpassed its revenue generation targets despite a reduction in its team composition and an environment of increased hospital funding constraints.* Success strategies likely contributing to the outcomes achieved include:

- the fostering of strong relationships with the institute's existing partners and stakeholders;
- the development of new partners with other provinces;
- exploration of new business opportunities from disease associations and grants;
- the continued and urgent need for safe quality control in cancer and palliative care

It is clear that de Souza Institute has become a credible, widely known, dependable place to go for clinically relevant, easily accessible, and interprofessional professional development for oncology or palliative care. We will continue to collect information on the needs for educational support from frontline providers, patients and families and from decision makers, to guide our development of new de Souza Institute curriculum. The institute is self-sustained and we anticipate only future growth, as standardized approaches to professional development are imperative in order to support a standardized, high performing cancer care system in Ontario and across Canada.

Appendix A

The following provides a detailed description of implementation of recommendations for addressing the Sustainability Audit. Total recommendation implemented by Q3: 20/20

#	Recommendation	Required Activity
	MOHLTC Revenue	
1	<p>Risk-Adjusted Forecasting for Volatile Projections</p> <p>BDO recommends that a basic form of risk-adjusted forecasting be included in the projections to account for the possibility of reduced funding. This would require the de Souza to project possible outcomes (funding amounts) and assign associated probabilities based on risk variables (likelihood of receiving the amount).</p>	<p>Provide quarterly forecasting of revenue, including the risk level and mitigation strategies.</p> <p>Quarterly forecasting has been implemented for MOHLTC funding. TPA was signed in December 2017 and the timeline has been incorporated in the quarterly forecasting of revenue since April 2017.</p>
2	<p>Contingency Planning</p> <p>BDO recommends that detailed management action plans are prepared to address revenue projections that prove inaccurate. This may include reduction/containment of costs, accelerating revenue growth, or securing alternative financing sources.</p>	<p>Provide detailed report on measures considered and measures implemented for, containment of cost, accelerating revenue growth and securing alternative financing sources. Provide outcomes related to those measures implemented</p> <p>Cost control measures have been built into the expense side to enable staggering and/or elimination of expenses to accommodate the MOHLTC funding commitments for 2017/18.</p> <p>Revenue growth has been maintained with a growth rate of 13% for this fiscal year– see details on revenue in the progress report (figure 7). Contract revenues have been secured from a three-year contract with the Alberta Health Services in addition to regular annual contract with Cancer Care Ontario and the Ontario Renal Network (see progress report, bullet five). A new partnership has also been developed with BC Cancer. A phase 1 contract was signed in March 2018 and a multi-year phase 2 contract is in discussion. Other ongoing collaborations in professional training include cancer centres in Ontario, and Rossy Cancer Network from McGill in Quebec. Discussions with</p>

		other provincial partners include Saskatchewan, Cancer Care Manitoba, Cancer Care Nova Scotia, and Yukon.
Course Fee Revenue		
3	<p>Focusing Enrolment (Demand) Targets</p> <p>To achieve the projected course fee revenue growth rates, BDO recommends that the de Souza focus their efforts to drive enrolment on the courses which maintain the highest margins. However, it is also recommended that historical demand trends be used in conjunction with the market assessments to project future enrolment, as these trends are established over time.</p>	<p>Provide course enrolment numbers as well as revenue generated per student, per course. Provide details regarding how enrolment is being focused based on enrolment numbers and revenue generated per student.</p> <p>Course enrolment numbers and revenues are provided in the progress report on <i>figure 4 and figure 7</i>. Revenue on top performing courses (chemotherapy and oncology foundation) increased by 13% from 2016/2017. Our strong IT system tracks enrolment by course, by learner and by region. Reports can be generated for any given time across courses or for a given course across time. The evaluation is built into each course to track feedback, but also to predict the needs for new areas of course development. Our tracking tools have been a feature noted by our partners and have resulted in our success in securing our partnerships (e.g. Cancer Care Ontario and Alberta Health Services), helping them to prepare for the incoming demands or unmet needs.</p>
4.	<p>Using Specialty Pricing Strategically</p> <p>The de Souza must honour existing arrangements whereby specialty pricing is offered to members of various associations. However, going forward, discounts should be limited to instances that capitalize opportunities which create long-term revenue stability. Once individual course margins are established, management should consider offering discount arrangements to employers at the start of the budget year in return for a pledge to provide year-end education budgets to the Institute. This can help to secure larger-scale revenue sources that create bulk enrolment.</p>	<p>Provide information on discount arrangements (including courses being offered through the arrangement), percent of discount, discount package recipients and their packages including total revenue per discount package. Provide information on how the discount arrangements capitalize opportunities will result in long-term sustainability.</p> <p>The specialty pricing for group purchase is a way to increase the volume without increasing the cost as our online platform can accommodate a larger number of learners with minimal incremental costs. The specialty pricing group rate is based on market review and consistent with other continuing education agencies nationally and internationally. The 20% discount from the original course fee is set as a maximum (no combined discount) in our</p>

		<p>institute. Our price and group rate is comparable to ONS in USA and remains competitive. In addition, Institute has the added advantage of an organization that integrates Canadian (or provincial) policies and guidelines.</p> <p>In fiscal 2017/18, 36 health care organizations in Canada used group purchase that created bulk enrolments. The revenue from group purchases accounted for 20% of total revenue.</p> <p>We will continue to monitor course revenues and determine course fees, taking into consideration the ability of the market to bear the increase, and to ensure the increase does not negatively impact enrollment.</p>
Contract Revenue		
5	<p>Risk-Adjusted Forecasting for Volatile Projections</p> <p>BDO recommends that a basic form of risk-adjusted forecasting be included in the projections to account for the possibility of reduced contract revenue. This would require the de Souza to project possible outcomes (contract amounts) and assign associated probabilities based on risk variables (likelihood of securing the contract).</p>	<p>Provide quarterly forecasting of revenue, including the risk level and mitigation strategies.</p> <p>Quarterly forecasting has been implemented for revenues from MOHLTC funding, contracts and course fees since April 2017.</p>
6.	<p>Contingency Planning</p> <p>BDO recommends that detailed management action plans are prepared to address revenue projections that prove inaccurate. This may include reduction/containment of costs, accelerating revenue growth, or securing alternative financing sources.</p>	<p>Provide detailed report on measures considered and measures implemented for: containment of cost, accelerating revenue growth and securing alternative financing sources. Provide outcomes related to those measures implemented</p> <p>Cost control measures have been built into the expense side to enable staggering and/or elimination of expenses to accommodate the MOHLTC funding commitments for 2017/18. See audited year-end financial report, including variance.</p> <p>Revenue growth has been maintained with a growth rate of 13% YTD– see details on revenue in the final report (<i>figure 7</i>). Contract revenues have been secured from a three- year contract with the</p>

		Alberta Health Services, BC Cancer in addition to regular annual contract with Cancer Care Ontario and the Ontario Renal Network (see progress report, bullet five). Ongoing collaborations in professional training have been formed with cancer centres in Ontario, Rossy Cancer Network from McGill in Quebec. Discussions with other provincial partners include Saskatchewan Cancer Agency, Cancer Care Manitoba, Cancer Care Nova Scotia and Yukon.
7.	<p>Negotiating Contract Terms</p> <p>BDO recommends the de Souza consider negotiations to future contracts and existing contracts (where possible) to revise contract terms that will better assist the Institute in meeting its revenue projections. For example, offering the course at no fee to past or present students, rather than to everyone. This has the following effects:</p> <ul style="list-style-type: none"> • Allows the course to be offered for free in accordance with the funding requirements. • Incentivizes students who wish to take the course to take additional courses offered by the Institute. • Increases potential for revenue generation for the de Souza. 	<p>Provide details on how revenue projections are utilized to determine limits on negotiating to secure future contracts and existing contracts (where possible).</p> <p>Our learners are clinicians who typically enroll in 1 to 3 courses per year. A three-course pricing package was introduced to encourage students to take more courses. It is also an incentive for organizational group purchase for bulk enrolment. 20% of the institute's revenue in this fiscal came from this type of purchase.</p>
Donations and Sponsorship Revenue		
8.	<p>Alternative Financing</p> <p>BDO recommends preparation of a plan to access short-term alternative sources of financing, in the event that fundraising revenues are not received as needed throughout the fiscal year. Possible financing sources, financing amounts, and terms should be established prior to requiring the funds.</p>	<p>Provide plan for possibility of shortfall in fundraising revenues by developing viable options for short-term alternative funding sources.</p> <p>Working closely with UHN finance department, we monitor budget to actual variances very closely to ensure we take correct action to balance to budget regardless of the funding source. If however a deficit is being forecasted it is the program managers/directors/VPs to come up with a plan to balance. This may include reducing costs in other areas of the budget or finding funding sources outside of the project/program. The VPs have the flexibility to look within their portfolio to reallocate</p>

		<p>unrestricted funds to areas where they anticipate a deficit. If the managers/directors/VPs are unable to fund the deficit, they can submit a request to corporate finance to find funding outside of their portfolio.</p> <p>See year-end financial report for 2017/18 where UHN covered any budget line that exceeded MOH funding.</p>
9.	<p>Fundraising</p> <p>BDO noted the de Souza is attempting to secure fundraising with pledges over a term of several years, which allows the de Souza better ability to forecast revenues, and anticipate any shortfalls. BDO recommends that the Institute consider wider-spread involvement for donation outreach beyond management and Cabinet members, including the network of their business partners</p>	<p>Provide information on activities related to fund raising efforts underway to increase donations.</p> <p>The expertise for fundraising rests with the Toronto General / Toronto Western Hospital Foundation which has had tremendous success in meeting fundraising goals. They have the best insight into their donor base including their capacity for giving and to which areas the donors would like to direct their charitable gifts. This includes reaching out to business partners of the Cabinet members. We will continue to rely on their expertise to achieve fundraising goals.</p>
10.	<p>Sponsorship</p> <p>BDO recommends the de Souza also consider opportunities for sponsorship. Reaching out to potential corporate/other sponsors through offering of sponsorship “packages” based on sponsorship amounts is a common method of incentivizing sponsors.</p>	<p>Provide information on activities related to sponsorship efforts underway to increase donations.</p> <p>In 2017, Cancer Care Ontario sponsored the development and the launch of two new courses on chemotherapy and biotherapy administration to meet the training needs of clinicians in community based organizations. The Ontario Renal Network also sponsored an online course on Vascular Access Education. A multi-year contract has been signed with ORN to deliver this course across the country, with ORN funding. We will continue to seek sponsorship and build partnerships to support professional training in oncology and other chronic disease areas.</p>
Human Resource Expenses		
11.	<p>Salaried Staff</p> <p>BDO recommends limiting the traditional salary and benefits compensation structure to employees whose roles and responsibilities directly correlate to core</p>	<p>Provide details related to opportunities considered to reduce the number of employees with traditional salary and benefits compensation structures while maintaining 40- hour work weeks. Demonstrate how employees offered traditional</p>

	<p>operations. Further, these roles should have expected minimum continued 40-hour work weeks. Commonly, senior management would fall within this group.</p>	<p>salary and benefits compensation structures have roles and responsibilities directly related to core operations.</p> <p>The institute has realigned staff ratio to a combination of permanent staff (40%), contract staff (20%), casual staff working remotely (20%) and students/interns (20%). This staffing structure allows the team to maintain a stable number highly specialized staff in management, IT and oncology education domains to meet the operation needs, while allowing sufficient flexibility to reduce HR cost in a timely matter if funding falls short. Permanent staff have been key to maintaining the Institute's high quality and brand. They also contribute to the Institute's ability to respond to time-sensitive contracts or requests from CCO and/or other partners to support care.</p>
12.	<p>Hourly Pay and Hiring of Contractors</p> <p>BDO recommends consideration of hourly pay for all roles that have potential to fluctuate with changes to operations, or do not have an expected minimum 40-hour work week. Hourly pay for full-time and part-time staff reduces the risk of having a fixed cost in the event that operations call for reduced staffing costs. Hiring staff as hourly "contractors" also eliminates the requirement of a fixed salary and benefits.</p>	<p>Provide details related to roles that have the potential to fluctuate with changes to operations. Include hourly options considered and/or implemented.</p> <p>Hourly pay has been implemented for contract staff (20%), casual staff working remotely (20%) and students/interns (20%).</p>
13.	<p>Alternatives to Pay Increases</p> <p>BDO recommends that the de Souza consider alternatives to increasing salaries which have minimal or no cash impact, and are still valued by employees, such as flexible working environments. These arrangements can be highly effective for smaller organizations that are unable to offer competitive monetary compensation packages to attract and retain staff.</p>	<p>Provide details related to alternative arrangements considered and/or implemented in lieu of pay increases.</p> <p>A flexible working environment has been implemented for contract staff (20%), casual staff working remotely (20%) and students/interns (20%).</p>

14.	<p>Incentive Pay</p> <p>BDO recommends the de Souza explore an incentive component to compensate the Business Development roles. Incentive pay helps to motivate staff to achieve their goals, and provides more flexibility to contain costs through avoidance of a larger, fixed salary. An incentive compensation structure should be discussed with the CRA to ensure the de Souza is in-line with requirements. Business Development should be focused on driving non- philanthropic revenue sources: contracts/partnerships and course fees.</p>	<p>Provide details related to incentive component compensations structures considered and/or implemented. The details included should relate to what roles at the de Souza, if any, might benefit from this structure.</p> <p>The incentive based “sales model” was used in 2014 /15 when hiring 2 business development staff – the compensation structure had no impact on revenue growth and the contract with the business development staff was ended after one year. The reason for the lack of impact is partly because of the unique characteristics of continuing education in health care– it is mostly paid for by the employers (e.g. hospitals and provincial cancer agencies). Since then, our business development model has focused on building partnerships with health care organizations to drive revenue. We had great success on it with a positive annual revenue growth year over year.</p> <p>To encourage staff excellence, UHN has a system of annual performance evaluation system with annual goals and achievements tied to annual remuneration.</p>
Information Technology Expenses & Operations Expenses		
15.	<p>Renegotiations to Reduce Expenses</p> <p>BDO recommends the de Souza consider the following efforts to reduce expenses where possible:</p> <ul style="list-style-type: none"> • Rent: Contract terms should be negotiated to explore locking in a lower rent in return for signing a longer-term contract. • Telecommunication Charges: Review existing internet/phone plans and opt for less expensive plans to meet minimum operating requirements. Including searching for alternative service providers. • Cost-Sharing Arrangements: Discussing with other organizations in the building their openness to cost- 	<p>Provide information of options considered and/or implemented to reduce expenses, including risks.</p> <p>de Souza Institute is operated as a UHN governed program and has been benefiting from the UHN purchasing power. This includes</p> <ul style="list-style-type: none"> • Locked and favorable annual rent • UHN supported telecommunication network, equipment and software purchase • Access to UHN preferred vendor list and UHN enterprise negotiated vendor rates • HR and finance support

	sharing (i.e. bundling vendors or service providers together for lower rates). Buyer power generally increases with greater purchases/service requirements.	
16.	<p>Improved Tracking of Costs</p> <p>The de Souza should consider improved tracking of costs through identifying indirect costs (such as IT and operational expenses) and using a relevant cost driver to allocate a portion of those costs to each course.</p>	<p>Provide information on what costs drivers are used to determine course cost and at what point a course would be cancelled due to insufficient numbers for cost recovery or revenue generation</p> <p>Cost to offer each online course includes educator cost, operating expenses (10% of the budget) and IT expense (5% of the budget). These costs have been factored into the course fee. In this fiscal year, if the enrolment number fell below 10 learners for a particular course offering, the offering would be cancelled. Therefore this portion of the expense can be scaled back to avoid a deficit.</p>
Product Expenses		
17.	<p>Improved Tracking of Costs</p> <p>BDO recommends that direct costs be tracked by course, at a minimum. As tracking of direct costs improves, the de Souza should consider also identifying indirect costs and using a relevant cost driver to allocate a portion of those costs to each course. Using this information, individual course margins should be calculated. This data is important when assessing courses that should be added, removed, or modified.</p> <p>Prior to the development of new courses, including those which have contract coverage of development costs, management should complete assessments of the following to assist in decision-making:</p> <ul style="list-style-type: none"> • Budget of direct (and possibly indirect) costs to be incurred • Estimated breakeven point (number of students) for the budget 	<p>Provide information on what costs drivers are used to determine course cost and at what point a course would be cancelled due to insufficient numbers for cost recovery or revenue generation.</p> <p>See above, direct cost and indirect cost have been factored into each course to derive at a minimum enrolment number per course. Enrolment falling below such number would be cancelled.</p> <p>The budget for the two CCO sponsored courses in 2017/18 includes direct cost and indirect cost in course development. The subsequent course fee is set to cover annual projected expenses on course delivery, regular update, IT maintenance and operating cost over time.</p> <p>The multi-year contract with Alberta, BC and MUHC in Quebec highlighted our approach to large contracts with other provinces – to leverage our existing courses. Cost for local tailoring is much lower than the cost to develop new courses, resulting in net revenue increase.</p>

	<ul style="list-style-type: none"> Market assessment of when the break-even point is achievable (based on target populations) <p>Contracts that require minimal adjustments to current courses are a key opportunity area – as these may have significant margins by increasing course fee revenues with minimal increases to direct product costs</p>	
18.	<p>Assessing Course Mix</p> <p>BDO recommends that the de Souza utilize a methodology/tool to analyze the optimal course mix. This should factor in key course attributes, and assess their importance and favourability in contributing to a successful course.</p>	<p>Provide details of the methodology/tool used to analyze optimal course mix.</p> <p>The factors included in the course attribute include:</p> <ul style="list-style-type: none"> Number of clinicians who participated in the course from each LHIN - see progress report <i>figure 2 and figure 3</i> Synchronization with safety initiatives and quality control indicators by CCO (chemotherapy training) – see systemic therapy provincial plan Tracking professions of participants and their workplace setting (i.e., registered practical nurses, registered nurses, APNs, physicians, allied health professionals; setting includes hospitals, long-term care and home care, and primary care); see progress report <i>table 1 and 2</i> Measuring percentage of knowledge improvement among participants; see progress report <i>figure 1</i> Evaluating courses using participant satisfaction. see progress report <i>figure 5 and 6</i> <p>The methodology/tool have factored in key course attributes, and their importance and favourability in contributing to a successful course.</p>
19.	<p>Increase Assumption Conservatism</p> <p>BDO recommends that the de Souza plan for the most likely events, to ensure management is better prepared to handle unfavourable variances. Risk-adjusted forecasting, as discussed above, is an important element for consideration in future drafts of a self-sustainability plan.</p>	<p>Provide quarterly forecasting of revenue, including the risk level and mitigation strategies.</p> <p>The forecasting of revenue, risk level and mitigation strategies have been incorporated in monthly and quarterly financial review.</p>

20	<p>Increasing Frequency & Detail of Variance Reporting</p> <p>BDO recommends that variance reporting at the overall Plan level be completed at least quarterly. This requires management to provide an explanation for each variance based on what occurred in the period. The Plan itself should also be reviewed regularly in the event that major projections need revision for new information, and to ensure risks/objectives are appropriately considered</p>	<p>Provide quarterly forecasting of revenue, including the risk level and mitigation strategies.</p> <p>See above. The strategies have been successfully incorporated into regular financial review between de Souza management and UHN finance department.</p>
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