



Grant Thornton

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Private and community ambulance operators staffing and payroll review

June 2018

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Executive summary

Background

There are 61 ambulance service operators in the Province, 13 of which are run by the various Regional Health Authorities directly, and the remaining 48 are provided by either community-based or private operators. These community-based and private operators receive block funding from the Regional Health Authorities (“RHA”) as defined in each of their Service Agreements with their respective RHA, and must meet staffing requirements and payroll requirements to be in compliance with their contract. The staffing requirements are defined in terms of minimum Full Time Equivalent (“FTE”) ambulance attendants and are also based on the type of responding vehicle (Primary, Secondary, etc.). Payroll requirements include an hourly minimum wage base per contract year, retroactive payment schedules and overtime hours worked. To assess the degree of compliance with these contract terms Western Regional Health Authority, on behalf of the Newfoundland and Labrador provincial health authorities, requested a review of staffing and payroll compliance.

Objectives and scope

The scope of this review included 47 community-based and private ambulance service operators throughout Newfoundland and Labrador, as identified by Western Regional Health Authority, 22 of which are community-based and 25 which are private. The objectives were to determine if each ambulance operator is meeting their contractual staffing obligations for each classification of ambulance and payroll obligations as outlined in the 2014-17 Service Agreements for the period July – September 2017. Moore’s ambulance service was excluded from this report as they were operating under the 2008-2012 contract, which does not have an FTE requirement. Unaudited source documentation provided by the operators served as the basis of the analysis performed, and we express no opinion on the accuracy or completeness of the data provided.

Summary of results

- 1 **Minimum wage base compliance:** The results of our analysis of minimum wage base compliance show that 32 of 47, or 68%, of ambulance operators are meeting the minimum \$21.50 average wage base per the Service Agreement (16 community-based and 16 private ambulance service operators). Conversely, 15 of 47 operators, or 32%, are non-compliant in delivering the minimum average wage base for the three month period (6 community-based and 9 private ambulance service operators).

- 2 **FTE compliance:** Our analysis of FTE compliance shows that 36 of 47 ambulance operators, or 77%, are non-compliant in meeting their FTE staffing requirements for the three month period (16 community-based and 20 private ambulance service operators). Conversely, 11 of 47, or 23%, of ambulance operators are in compliance with their FTE staffing requirements (6 community-based and 5 private ambulance service operators).
- 3 **Overall compliance (both minimum wage base and FTE):** The results of our analyses for staffing and payroll compliance show that 5 of 47, or 11%, of ambulance operators are meeting both FTE and minimum average wage base compliance per the Service Agreement (3 community-based and 2 private ambulance service operators) for the three month period of July – September 2017. The results also show that 8 of 47, or 17%, of ambulance operators are meeting neither requirement (3 community-based and 5 private ambulance operators) for the same period. The remaining 34 of 47, or 72% of ambulance operators are meeting one requirement, either FTE compliance or minimum average wage base compliance, but are not compliant in terms of the other measure.
- 4 **Comparison of FTE block funding to wages paid by operators (July – September 2017):** Analysis of block funding for FTEs (the amount paid by the Province to the operators) compared to wages paid by the operators to their ambulance attendants shows that 26 of 47 ambulance operators paid at least \$5,000 less to their ambulance attendants than was provided to them by the Province as FTE funding. Seven of those 26 operators paid at least \$25,000 less than they were funded, and one was funded in excess of \$50,000 more than what they paid out to their employees during the three month period of review.
- 5 **Inconsistent or incomplete reporting:** Reporting of FTE levels, and the assessment of payroll compliance, are difficult to monitor due to the inconsistent models used for managing the scheduling, staffing, payroll and staff deployment to bases and vehicles. Some operators are unable to provide any information related to the assignment of staff to bases or vehicles. In particular, Random Island Ambulance Services was unable to provide hourly rate of pay information, and we were unable to analyse their FTE and minimum wage base compliance, therefore resulting in a non-compliant evaluation.

Reporting of retroactive payments is inconsistent throughout the ambulance service operators, and the information received has not been independently verified. Some operators report paying out more than what was received for retroactive funding, some report paying less than the funding, while others did not report any information related to retroactive payments.

Invoices for overtime claims cannot be directly tied to payroll and timesheet information due to the inconsistency of time-logging and reporting processes amongst the ambulance service operators. Overtime reporting in payroll records may not reflect actual overtime that is included on an invoice claim.

Introduction

Western Regional Health Authority, on behalf of the Newfoundland and Labrador Provincial Regional Health Authorities, requested that we conduct payroll and staffing compliance reviews of the 47 ambulance operators contracted by the Newfoundland and Labrador Provincial Regional Health Authorities for the three months ended September 30, 2017, with the option to extend work to the fifteen months previous to this period, at the discretion of project representatives from the Department of Health and Western Regional Health Authority. For each review, we agreed to provide a report summarizing the results of our procedures, identifying any instances of non-compliance identified.

Our approach to performing the reviews and preparing our report included the following steps:

1. Develop project scope and objectives.
2. Review information gathered from each ambulance operator for completeness (i.e. verifying that all information requested was provided) prior to commencing our procedures.
3. Conduct the procedures per our letter of engagement, and listed in the next section.
4. Draft the report for each operator, and review the results with RHA management and representatives from the Department of Health and Community Services.
5. Revise the report based on management feedback, and incorporate management responses.

Scope and procedures

The scope of the review included the 47 ambulance service operators, and their respective base(s) where they deploy ambulance staff and vehicles. The period within scope was split into two key phases:

1. an exploratory analysis to include the most recent three months of information, July – September 2017; and
2. a comprehensive review of the remaining months, dependent on results of the initial phase, and at the discretion of management. As at the date of this report, no additional comprehensive operator reviews have been performed.

We reviewed to determine if each ambulance operator is meeting their contractual staffing obligations, for each classification of ambulance, as agreed in the 2014-2017 Service Agreements.

From each operator, we requested:

- a list of individuals assigned as ambulance staff during the review period, noting names, qualifications, job titles, date of hire, and employment status (full-time or part-time);
- the work schedule for the period under review. The work schedule should show the daily assignments to each ambulance, noting the name of the individual, hours worked by individual, and the ambulance to which they were assigned (based on the categories in Schedule C); and
- the payroll schedules for the period under review, showing hours worked by ambulance staff member, per day, and per week.

Ambulance service operators throughout the Province manage their scheduling, timesheet entry and payroll processes independently from one another. The information received from each operator was provided in different formats and, in some cases, operators were not able to provide all requested information. The majority of records were provided on paper, or through scanned reports, and required manual data entry to make our analysis possible. At the conclusion of our analysis, each operator was requested to verify a summary of reported hours worked, wages paid for hours worked, employee qualifications, retro payments and overtime claims to determine whether the information upon which this report is based matched their internal records and calculations, and adjustments were made for any differences, where required. No additional verification or validation procedures were performed as part of this review to verify accuracy or completeness of data, and we accept no responsibility for errors or omissions in the data provided.

Contractual FTE staffing obligations procedures

The payroll information was received from each ambulance operator and compiled into a database for analysis of the three month time period July – September 2017, resulting in a combined total of over four thousand records. Employee positions were provided by the operators, and only those employees with designations of EMR/PCP, or other ambulance attendant indicators, who reported hours worked during the reported period, were included in the FTE analysis.

For each record in the database, a value for weekly contributed FTE was calculated based on hours worked per employee, per base, per vehicle, per week, where these attributes were available.

Contractual payroll obligations procedures

The same database containing operator and payroll information for FTE staffing obligations was used as the source to analyse the payroll information, and only included designated EMR/PCP employees who reported hours worked during the period. Wages paid for these hours worked are included in the analysis, and additional pay items like banked hours paid, vacation monies paid, etc. are excluded from the average minimum wage base calculation.

Retroactive payment obligations procedures

Ambulance service operators were requested to provide information related to retroactive payments, separately from the payroll, timesheet and scheduling documents. The information received was compiled and analysed against the known funding amounts from the RHAs for retroactive payments.

Overtime payment obligations procedures

All invoices related to overtime claims within the three-month period of July – September 2017 were received from the RHAs. The invoices were compared against overtime hours recorded per the ambulance service operators' timesheet and payroll records.

Recommendations

The objective of this review was to determine if each private or community-based operator was meeting its contractual staffing and payroll obligations, as outlined in the 2014-17 Service Agreements, for the period July – September 2017. However, these obligations are only a means to an end. The underlying purpose of setting minimum requirements for staffing and payroll is twofold:

- 1 Are ambulances sufficiently staffed, in terms of number of attendants, to meet patient needs?
- 2 Will ambulances show up quickly, when needed, regardless of where the patient is located in the Province?

Minimum staffing requirements help to ensure that the number of staff per ambulance is sufficient to address the immediate medical needs of patients requiring transport. They also contribute to response times by ensuring that staff are available to respond to calls in a timely manner.

Minimum payroll requirements ensure that ambulance attendants are appropriately compensated to reduce turnover, and to promote retention of qualified ambulance attendants within the Province of Newfoundland & Labrador.

During our review, we found that 77% of operators were not compliant in meeting their FTE staffing requirements for the three-month period, and 32% were non-compliant with regard to the hourly rates being paid to ambulance attendants. Both of these factors have the potential to significantly affect response times, and the delivery of efficient and effective ambulance service to the people of the Province.

To better promote compliance, and to ensure that GNL is receiving the level of ambulance service required, we have identified the following opportunities for improvement, related to ongoing monitoring processes, as well as for consideration in the negotiation of a new ambulance provider contract:

Current Monitoring Processes and Contract Requirements:

- 1 **The current contract with ambulance service providers requires FTE staffing information to be reported to the RHA on an annual basis. The only piece of information specifically required by the contract is the total number of hours paid for the year, signed by an officer of the service provider to verify accuracy.**

Impact: In order to effectively monitor compliance with FTE staffing and payroll requirements, additional information is needed beyond that currently specified within the terms of the service provider contract.

Recommendation: The contract should be revised to include the specific pieces of information necessary to effectively monitor compliance with staffing and payroll requirements. These would include:

- Reporting
- Employee name
- Qualification
- Count of shifts (normal, fill-in)
- Hours worked Primary (regular, on-call, overtime)
- Hours worked Secondary (regular, on-call, overtime)
- Hours paid Primary (regular, on-call, overtime)
- Hours paid Secondary (regular, on-call, overtime)
- Wages paid Primary (regular, on-call, overtime)
- Wages paid Secondary (regular, on-call, overtime)
- Other wages (e.g., banked time, vacation, holiday)

A sample reporting template is included in **Appendix C**. Frequency of reporting should also be changed from annually to monthly, at a minimum, to allow for a more timely detection of potential compliance issues.

Information systems should be used to input the required information, keep electronic records and generate reports as required. Accounting or business management software capable of configuring multiple rates of pay, and work types per employee, would be suitable to meet this recommendation.

- 2 **The contract requires that service providers be notified within three days of the RHA becoming aware of potential instances of non-compliance, and damages would only be available for a period of non-compliance up to a maximum of 90 days prior to the notification being issued.**

Impact: Based on the current terms within the contract, there is a short window of time within which to notify service providers of potential non-compliance, and within which to claim damages, if any losses are suffered. If these timeframes are not designed around the timeliness of monitoring processes, the Province may not be able to claim damages for the full period of non-compliance, reducing the impact of its enforcement efforts.

Recommendation: The Province should review the appropriateness of these timeframes after revised monitoring processes have been designed, to ensure that there is sufficient opportunity for potential issues to be identified, and notification given, without limiting the potential to collect damages for the full non-compliant period. Key points to consider in the timing of monitoring would include:

- The frequency of service provider reporting;
- The amount of time between the completion of the reporting period and the submission by the operator;
- The amount of time between the submission deadline and the completion of the compliance review, with consideration to RHA staffing and number of reports being submitted; and
- The amount of time required between the identification of a potential issue, and the issuance of a non-compliance notification, taking into account any additional review/discussion that may need to occur at the RHA before the notification can be issued.

Ideally, the period for which damages could be claimed would be in excess of the length of time between the beginning of the reporting period, and the issuance of a non-compliance notification. For example:

- Service provider reporting occurs on a monthly basis;
- Operators have 30 days to submit the required compliance reporting to the RHA;
- RHA staff have 20 days to review all reports submitted; and
- If a potential issue is identified during review, up to an additional 10 days is required to discuss and validate before issuing a notification of non-compliance.

In this situation, the reporting period during which non-compliance occurred would have begun up to 91 days in advance of the notification issuance, and the period specified in the contract should equal or exceed this 91 day period. The contract should also specify that, in instances where the service provider reporting was late, incomplete, or inaccurate, the time period within which to claim damages would be extended to the beginning of the period within which non-compliance was detected. The Province may also wish to specify escalating penalties in the event of recurring non-compliance issues.

3 **The payments to service operators are made in advance, based on the assumption that operators will be in compliance with requirements.**

Impact: Due to the large number of compliance issues, a significant amount of funding has been paid to operators who have not met the requirements for staffing and/or payroll. Certain operators have been provided with funding well in excess of their actual related expenses, which could create more of an incentive to be non-compliant.

Recommendation: The Province should amend the process of paying operators to include a hold-back and/or payment deferral clause for non-compliant operators until subsequent

compliance has been verified. The hold-back amount could be calculated on a monthly basis and be equal to the calculated amount of non-compliance in the previous month. The revision in process would reduce or eliminate the need for a damages clause, unless the Province wished to preserve the ability to pursue damages in the event that compliance reporting by the operator is later determined to be inaccurate.

If the Province would like to continue the process of paying in full in advance of compliance verification, the contract could be revised to include a clause that would require operators, who have been assessed as non-compliant at least once within the previous 12 months, to provide support for compliance prior to payment.

- 4 **With regard to hourly wages, the contract states that “hourly wage increases shall not be used by the Operator for any other purpose until the combined average, calculated as the sum of the wage of each PCP and EMR divided by the number of FTE’s, is**
 - **Fiscal year 2014-2015 - \$19.50/per hour;**
 - **Fiscal year 2015-2016 - \$20.50/per hour; and**
 - **Fiscal year 2016-2017 - \$21.50/per hour.”**

Some operators have related parties (e.g. family members and/or owners) on staff as ambulance attendants, and their wages would be included in the average calculation.

Impact: As wages paid to related parties are not at arm’s length, and is to the benefit of the company owner and/or their family, there is a risk that including them in the average may not provide an accurate representation of the average wages paid to non-arm’s length staff.

Recommendation: In assessing compliance with the required average wage, the Province should consider amending the average wage calculation methodology to limit the rate of pay to related parties to be no more than the hourly rate of pay provided for funding. The term “related parties” should be a defined term in the contract to ensure consistent interpretation.

- 5 **Ambulance operators maintain staffing and payroll records through a variety of methods, from manual ledgers to more automated systems. The contract does not specify the information that should be tracked by the operators, at a minimum, to facilitate regular compliance reporting.**

Impact: Because of a lack of consistency in systems, operators also do not consistently track the same data, or their current process may make the data more difficult to track and monitor (e.g., some operators pay a fixed salary rather than an hourly wage, and therefore do not specifically track hours worked)

Recommendation: The Province should consider the possibility of a web portal solution to track essential data from each operator (e.g., response times, staffing, payroll). At a minimum, the specific data to be tracked and reported to the Province should be stated in the contract and built in to the web portal user interface. A reporting template could be provided to operators, with

detailed instructions regarding what should be included within each data element to be reported to ensure consistent interpretation across operators. A process to submit paper-based or emailed reporting, in advance of the implementation of a web portal solution, should also be clearly defined to help operators ensure complete and accurate submissions.

- 6 The current contract does not require operators to regularly provide support for any compliance-related reporting, although it does include a clause stating that, where requested by the Province, operators must provide the requested supporting data within 24 hours.**

Impact: Based on the contract terms, non-compliance with staffing and payroll may go undetected for prolonged periods of time. The Province may be unaware of issues related to non-compliance without the ability to validate compliance on a regular and frequent basis.

Recommendation: As noted in the recommendations of the Auditor General report, dated November 2016, “The Eastern Regional Health Authority should have systems and processes in place to effectively monitor the day-to-day operations of road ambulance services provided by base hospitals and private and community operators, and their compliance with Department of Health and Community Services policy.”

Due to the pervasive compliance issues, the Province should include a clause in the contract requiring supporting information (e.g., staffing schedules, payroll records) to be submitted as part of the compliance verification process. The Province may choose to verify all operator data received, a random sample each month, or may focus on operators identified as at higher risk for non-compliance (i.e., those with history of recurring non-compliance).

The Province may also consider utilizing third-party service providers to manage or assist with the compliance audit program, as determined by the expected level of effort required.

- 7 As noted in the Auditor General report, dated November 2016, contracts with private and community operators do not include benchmarks for performance-based metrics, or penalties for not meeting benchmarks.**

Impact: As the overall objective related to compliance monitoring is to ensure that the needs of the population are met with regard to effective, timely ambulance service, a lack of benchmarking and monitoring related to performance-based metrics increases the risk of unacceptable delays and reduces the ability of the Province to hold operators accountable.

Recommendation: The Province should consider the guidance provided by the Auditor General with regard to setting and monitoring performance-based metrics and targets, and include these targets in the contractual requirements with private and community operators, together with consequences for lack of compliance. The evaluation of performance-based metrics could be done in conjunction with staffing and payroll compliance monitoring to identify potential trends and better hold operators accountable for achieving the overall objectives of the contract rather than individual contract terms in isolation.

In order to establish benchmarks, the Province should consider the use of a Province-wide technology solution that could collect the required data for an appropriate period of time across all operators. The technology solution could then be used to monitor performance metrics against the benchmarks. A central dispatch centre would also provide consistent and reliable information that would tie in with the performance metrics.

Consideration should be given to technology solutions that can support the operators' compliance requirements, in different operating environments, geographical areas and technology restrictions that may be present in their respective areas.

8 The contract does not clearly define the objective of each compliance requirement (i.e., what is the intended outcome?)

Impact: Without providing operators with clarity regarding the purpose of each compliance provision, it may be more difficult for the operators to understand the related importance of that element of compliance, potentially driving non-compliant behaviour.

Recommendation: The Province should ensure that the purpose of each compliance requirement is clearly defined, together with the related consequences to the operator for non-compliance. For example, if the purpose of providing operators with a retroactive payment is to flow through the full amount of the payment to their ambulance attendants, this should be clearly stated, with little to no room for interpretation. Training should also be developed and delivered to support the operators in understanding and complying with contractual requirements.

Next Steps:

Based on the results of the analysis of staffing and payroll data, the Province should consider additional evaluation procedures to determine the extent of the linkage between non-compliance and the achievement of Provincial ambulance objectives. These procedures could include:

- 1 Performance metrics:** One of the primary measures of ambulance effectiveness relates to chute time and response times, and staffing non-compliance can be a primary driver of performance delays. The Province should begin a needs assessment for technology solutions that will facilitate ease of use for the operators and assist with managing their day-to-day scheduling and resource management. The technology solution should also allow for centralized oversight, and continuous monitoring processes that can be maintained by RHAs or third party service providers.
- 2 Extension of evaluation period:** The Province could consider extending the current compliance evaluation period to include months prior to, or subsequent to, the initial July to September 2017 timeframe. A longer evaluation period would provide a more comprehensive picture of trends over time compared to the initial three-month period of investigation.

If the Province is considering the use of the damages provision within the current contract, a review period up to and including April 2018 could provide information, within the 90 day limitation period, to allow the Province to assess a penalty to non-compliant operators. Operators assessing as non-compliant with regard to staffing and show greater than a \$25,000 funding variance for the three-month review period as per table 11 of this report should be included in this extended evaluation.

- 3 **Related parties:** Certain operators employ related parties. Due to the possibility that related parties may have a different average hourly wage than arm's-length employees, the Province should consider excluding related parties from average wage calculations during the review period to assess their potential impact on the overall average. The arm's-length rate may provide a more accurate representation of the degree to which operators are complying with the spirit of the wage agreement.
- 4 **Use of other ambulance operators:** Staffing non-compliance could also reduce the ability of an operator to respond to a call within their assigned jurisdiction, which could also directly impact response times. The Province should consider, for the review period, determining the number of times, per operator, where another operator was required to respond to a call within their geographic area.

Summary of contractual staffing findings

Contractual FTE staffing obligations

Each ambulance operator has at least one base location and one primary ambulance. Each vehicle has an assigned full time equivalent (“FTE”) value that must be met by appropriate resource staffing based on hours worked. Appendices A and B provide details of the contractual FTE obligations for each operator based on the number and classification of vehicles they operate.

Based on the analysis of the operator-provided information, the tables below show the operators’ compliance with the contractual FTE obligations with consideration to their bases of operation and the classifications of vehicle they operate.

Table 1: Summary of FTE compliance

Operator classification	Number of operators	FTE compliant	FTE non-compliant
Community-based ambulance service operators	22	6	16
Private ambulance service operators	25	5	20*

*Includes a non-compliant evaluation for Random Island as they did not provide sufficient information for our analysis.

Operator staffing review results

Table 2: FTE obligation per community-based ambulance service operator

Community-based ambulance service operators	Required FTE*	Reported FTE	Reported % of required	Difference
Cape St. Georges	54	55.7	Compliant	-
Grand Bank	126	126.2	Compliant	-
Jackson's Arm	58.5	61	Compliant	-
Lourdes Knights of Columbus	58.5	60.5	Compliant	-
North Shore	58.5	61.7	Compliant	-
Old Perlican	108	118.7	Compliant	-
Bay d'Espoir	126	124.9	99%	1%
Bay l'Argent	54	51.1	95%	5%
English Hr. West Lions	58.5	53.1	91%	9%
Harbour Breton Lions	54	51.0	94%	6%
Hampden	54	48.7	90%	10%
Heart's Delight - Islington	117	116.6	99.7%	0.3%
Robert's Arm	54	52.9	98%	2%
Winterton	63	57.4	91%	9%
Hermitage Lions	54	48	89%	11%
La Scie	58.5	52	89%	11%
Triton	58.5	51.8	89%	11%
Cow Head	58.5	42.7	73%	27%
Daniel's Harbour	63	40	64%	36%
Jeffrey's	63	39.4	63%	37%
Point Leamington	63	39.2	62%	38%
St. Lunaire-Griquet	58.5	41.3	71%	29%

*FTE obligations calculated by multiplying the weekly FTE contractual obligation per Appendix B by the number of weeks included in the review for each operator.

Colour scale in the above table:

Compliant	0 – 10% difference	10% - 20% difference	20%+ difference
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Table 3: FTE obligation per private ambulance service operator

Privately operated ambulance services	Required FTE	Reported FTE	Reported % of required	Difference
Broughton's	77	109.3	Compliant	-
Deer Lake	108	108.3	Compliant	-
Gibbon's	175.5	193.1	Compliant	-
Russells	149.5	158	Compliant	-
Smith's	161	170.7	Compliant	-
Freake's	371	361.6	97%	3%
Fiander's	138	125	91%	9%
Power's	161	152	94%	6%
Cape Shore	54	48	89%	11%
Labrador South	240.5	192.3	80%	20%
Delaney's	108	75.4	70%	30%
Mackenzie	252	170	67%	33%
Tryco	126	96.7	77%	23%

Fewer's Group of Ambulance Operators	Required FTE	Reported FTE	Reported % of required	Difference
Reliable	399	371.6	93%	7%
Gambo	54	46	85%	15%
Tremblett's	98	81.4	83%	17%
13910 NL & Lab Inc.	259	184.1	71%	29%
Collins	189	134.8	71%	29%
Ferryland	84	51.8	62%	38%
Fewer's	534	378.1	71%	29%
Hoyles	126	77.5	62%	38%
Mercer's	322	228.3	71%	29%
Ryan's	108	78.8	73%	27%
Young's	98	68.5	70%	30%

*FTE obligations calculated by multiplying the weekly FTE contractual obligation per Appendix B by the number of weeks included in the review.

Colour scale in the above table:

Compliant	0 – 10% difference	10% - 20% difference	20%+ difference
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Summary of contractual payroll findings

Contractual payroll obligations

Within the scope of this review, there are three distinct payroll obligations:

1. Per the ambulance Service Agreement, the minimum average base wage for FTEs should be \$21.50 per hour;
2. Retroactive payments to staff should be made in accordance with the Service Agreements; and,
3. Overtime payments to secondary ambulance staff who complete transports at night and on weekends should be made in accordance with the Service Agreements.

Table 4: Summary of minimum wage base compliance

Operator classification	Number of operators	Minimum wage base compliant	Non-compliant with minimum wage base
Community-based ambulance service operators	22	16	6
Private ambulance service operators	25	16	9*

*Includes a non-compliant evaluation for Random Island as they did not provide sufficient information for our analysis.

Operator payroll review results

Table 5: Summary of community-based ambulance service operators' minimum wage base compliance

Community-based ambulance service operators	Required average wage for the period	Reported average wage for the period	Wage variance
Bay d'Espoir	\$21.50	\$22.17	\$0.67
Bay L'Argent	\$21.50	\$21.79	\$0.29
Cape St. Georges	\$21.50	\$21.69	\$0.19
Cow Head	\$21.50	\$22.87	\$1.37
Daniel's Harbour	\$21.50	\$24.67	\$3.17
English Hr. West Lions	\$21.50	\$23.04	\$1.54
Grand Bank	\$21.50	\$22.89	\$1.39
Hampden	\$21.50	\$24.01	\$2.51
Harbour Breton Lion's	\$21.50	\$22.24	\$0.74
Jeffrey's	\$21.50	\$22.27	\$0.77
La Scie	\$21.50	\$22.00	\$0.50
North Shore	\$21.50	\$21.61	\$0.11
Point Leamington	\$21.50	\$24.46	\$2.96
Roberts Arm	\$21.50	\$22.11	\$0.61
St. Lunaire-Griquet	\$21.50	\$21.93	\$0.43
Triton	\$21.50	\$22.13	\$0.63
Lourdes Knights of Columbus	\$21.50	\$21.30	\$(0.20)
Heart's Delight - Islington	\$21.50	\$20.50	\$(1.00)
Hermitage Lions	\$21.50	\$20.25	\$(1.25)
Old Perlican	\$21.50	\$20.24	\$(1.26)
Winterton	\$21.50	\$20.08	\$(1.42)
Jackson's Arm	\$21.50	\$19.17	\$(2.33)

Colour scale in the above table:

Compliant	\$0 – \$1 difference	\$1 - \$2 difference	\$2 + difference
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Table 6: Summary of private ambulance service operators' minimum wage base compliance

Private ambulance service operators	Required average wage for the period	Reported average wage for the period	Wage variance
Fiander's	\$21.50	\$22.41	\$0.91
Labrador South	\$21.50	\$24.25	\$2.75
Mackenzie	\$21.50	\$24.05	\$2.55
Power's	\$21.50	\$22.04	\$0.54
Russell's	\$21.50	\$22.32	\$0.82
Tryco	\$21.50	\$26.04	\$4.54
Gibbon's	\$21.50	\$21.44	\$(0.06)
Freake's	\$21.50	\$20.66	\$(0.84)
Deer Lake	\$21.50	\$20.61	\$(0.89)
Smith's	\$21.50	\$20.20	\$(1.30)
Cape Shore	\$21.50	\$19.63	\$(1.87)
Delaney's	\$21.50	\$19.47	\$(2.03)
Broughton's	\$21.50	\$19.26	\$(2.24)

Fewer's Group of Ambulance Operators	Required average wage for the period	Reported average wage for the period	Wage variance
13910 NL & Lab Inc.	\$21.50	\$26.99	\$5.49
Collin's	\$21.50	\$23.61	\$2.11
Ferryland	\$21.50	\$26.46	\$4.96
Fewer's	\$21.50	\$25.84	\$4.34
Gambo	\$21.50	\$27.61	\$6.11
Hoyles	\$21.50	\$27.60	\$6.10
Mercer's	\$21.50	\$26.04	\$4.54
Ryan's	\$21.50	\$27.04	\$5.54
Tremblett's	\$21.50	\$23.06	\$1.56
Young's	\$21.50	\$24.93	\$3.43
Reliable	\$21.50	\$20.47	\$(1.03)

Colour scale in the above table:

Compliant	\$0 – \$1 difference	\$1 - \$2 difference	\$2 + difference
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Combined summary of staffing and payroll

Operator compliance of both staffing and payroll obligations

Combining the summaries of findings for FTE compliance and wages compliance will identify the operators that are either compliant with the FTE and Wages, non-compliant with both, or a mix of compliance with FTE and wages.

Operator compliance for FTE and wages

Table 7: Summary of community-based ambulance service operators' compliance with their FTE obligations and minimum average wage base.

Community-based ambulance service operators	FTE compliance	Wages compliance
Cape St. Georges	Y	Y
Grand Bank	Y	Y
North Shore	Y	Y
Lourdes Knights of Columbus	Y	N
Old Perlican	Y	N
Jackson's Arm	Y	N
Bay d'Espoir	N	Y
Bay L'Argent	N	Y
English Hr. West Lions	N	Y
Hampden	N	Y
Harbour Breton Lion's	N	Y
Roberts Arm	N	Y
Triton	N	Y
La Scie	N	Y
Cow Head	N	Y
Daniel's Harbour	N	Y
Jeffrey's	N	Y
Point Leamington	N	Y
St. Lunaire-Griquet	N	Y
Heart's Delight - Islington	N	N
Winterton	N	N
Hermitage Lions	N	N

Colour scale in the above FTE compliance column – as per the summaries above:

Compliant	0 – 10% difference	10% - 20% difference	20%+ difference
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Colour scale in the above wage compliance column – as per the summaries above:

Compliant	\$0 – \$1 difference	\$1 - \$2 difference	\$2 + difference
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Table 8: Summary of private ambulance service operators' compliance with their FTE obligations and minimum average wage base.

Private ambulance service operators	FTE compliance	Wages compliance
Deer Lake	Y	Y
Russells	Y	Y
Gibbon's	Y	N
Smith's	Y	N
Broughton's	Y	N
Fiander's	N	Y
Power's	N	Y
Labrador South	N	Y
Mackenzie	N	Y
Tryco	N	Y
Freake's	N	N
Cape Shore	N	N
Delaney's	N	N

Fewer's Group of Ambulance Operators	FTE compliance	Wages compliance
Gambo	N	Y
Tremblett's	N	Y
13910 NL & Lab Inc.	N	Y
Collins	N	Y
Ferryland	N	Y
Fewer's	N	Y
Hoyles	N	Y
Mercer's	N	Y
Ryan's	N	Y
Young's	N	Y
Reliable	N	N

Colour scale in the above FTE compliance column – as per the summaries above:

Compliant	0 – 10% difference	10% - 20% difference	20%+ difference
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Colour scale in the above wage compliance column – as per the summaries above:

Compliant	\$0 – \$1 difference	\$1 - \$2 difference	\$2 + difference
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Summary of FTE funding impact

FTE funding impact

As outlined in the Service Agreement, block funding for qualified ambulance attendants is provided on a FTE basis, at a specified wage of \$21.50. The following analysis compares the actual amounts paid to attendants based on hours paid and compares it to the block funding received for the three-month review period.

Table 9: Summary of ambulance service operators' variances between funding received for FTEs and wages paid to qualified attendants for the three-month period of July – September 2017.

Operator classification	Number of operators	Small payment variance < +/- \$5,000	Medium payment variance < +/- \$15,000	Large payment variance < +/- \$25,000	Very large payment variance > +/- \$25,000
Community-based ambulance service operators	22	13	6	3	0
Private ambulance service operators	24*	4	8	5	7

*Excludes evaluation for Random Island as they did not provide sufficient information for our analysis.

Operator FTE funding impact

Table 10: Summary of community-based ambulance service operators' FTE funding received vs. wages paid for three-month period July – September 2017.

Community-based ambulance service operators	Funding allocated for reported period	Wages paid for reported period	Payment variance over/(under)
Bay d'Espoir	\$108,360	\$110,719	\$2,359
Bay L'Argent	\$46,440	\$44,154	\$(2,286)
Cape St. Georges	\$46,440	\$48,322	\$1,882
English Hr. West Lions	\$50,310	\$48,929	\$(1,381)
Hampden	\$46,440	\$46,769	\$329
Harbour Breton Lions	\$46,440	\$45,360	\$(1,080)
Jackson's Arm	\$50,310	\$46,769	\$(3,541)
La Scie	\$50,310	\$45,760	\$(4,550)
Lourdes Knights of Columbus	\$50,310	\$51,536	\$1,226
North Shore	\$50,310	\$53,350	\$3,040
Old Perlican	\$92,880	\$96,114	\$3,234
Robert's Arm	\$46,440	\$46,770	\$330
Triton	\$50,310	\$45,805	\$(4,505)
Cow Head	\$50,310	\$39,102	\$(11,208)
Daniel's Harbour	\$54,180	\$39,498	\$(14,682)
Heart's Delight - Islington	\$100,620	\$95,293	\$(5,327)
Hermitage Lions	\$46,440	\$38,880	\$(7,560)
St. Lunaire-Griquet	\$50,310	\$36,230	\$(14,080)
Winterton	\$54,180	\$46,105	\$(8,075)
Grand Bank	\$108,360	\$130,536	\$22,176
Jeffrey's	\$54,180	\$35,096	\$(19,084)
Point Leamington	\$54,180	\$38,360	\$(15,820)

Colour scale in the above table:

< +/--\$5000 variance	< +/--\$15,000 variance	< +/--\$25,000 variance	> +/--\$25,000 variance
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Table 11: Summary of private ambulance service operators' FTE funding received vs. wages paid for three-month period July – September 2017.

Private ambulance service operators	Funding allocated for reported period	Wages paid for reported period	Payment variance over/(under)
Deer Lake	\$92,880	\$89,310	\$(3,570)
Power's	\$138,460	\$133,993	\$(4,467)
Smith's	\$138,460	\$137,967	\$(493)
Cape Shore	\$46,440	\$37,680	\$(8,760)
Freake's	\$319,060	\$310,804	\$(8,256)
Gibbon's	\$150,930	\$165,572	\$14,642
Fiander's	\$118,680	\$112,027	\$(6,653)
Russells	\$128,570	\$141,026	\$12,456
Tryco	\$108,360	\$100,672	\$(7,688)
Broughton's	\$66,220	\$84,188	\$17,968
Labrador South	\$206,830	\$186,542	\$(20,288)
Delaney's	\$92,880	\$58,673	\$(34,207)
Mackenzie	\$216,720	\$167,197	\$(49,523)

Fewer's Group of Ambulance Operators	Funding allocated for reported period	Wages paid for reported period	Payment variance over/(under)
Gambo	\$46,440	\$50,778	\$4,338
Ryan's	\$92,880	\$85,238	\$(7,642)
Tremblett's	\$84,280	\$75,047	\$(9,233)
13910 NL & Lab Inc.	\$222,740	\$198,754	\$(23,986)
Ferryland	\$72,240	\$54,806	\$(17,434)
Young's	\$84,280	\$69,152	\$(15,128)
Collins	\$162,540	\$126,665	\$(35,875)
Fewer's	\$459,240	\$390,818	\$(68,421)
Hoyles	\$108,360	\$78,690	\$(29,670)
Mercer's	\$276,920	\$237,004	\$(39,916)
Reliable	\$343,140	\$304,147	\$(38,993)

The combined total of under payments from private and community based ambulance operators \$548,565 for the review period.

Colour scale in the above table:

< +/- \$5000 variance	< +/- \$15,000 variance	< +/- \$25,000 variance	> +/- \$25,000 variance
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Summary of retroactive payments findings

Retroactive payments

Per the Service Agreement, funding for annual wage increases was calculated at \$1.00/FTE hour, and upon signing the agreement, the operator would distribute the funds to attendants based on their hours worked during the relevant periods 2014-2015, 2015-2016, 2016-2017. The operators were requested to provide evidence of all retroactive payments made to qualified ambulance attendants, and a summary of the number of hours worked per year. The table below provides a summary of the information that was provided. The Regional Health Authorities has also performed a similar review of retroactive payments recently, and we have included their information in tables 12 and 13.

The table shows the amount of funding that was given to each operator, and the reported amount paid out to the ambulance attendants for qualified hours worked in prior year(s).

The information provided from the operators has not been independently verified, and summarized as provided.

Operator Retroactive payments summary

Table 12: Summary of community-based ambulance service operators' retroactive funding vs. reported retroactive payments to ambulance attendants.

Community-based ambulance service operators	Funding provided by RHA for retroactive wages	Reported payments made to attendants	Payment variance over/(under)
Bay d'Espoir	\$21,760	\$48,119	\$26,359
Bay l'Argent	\$5,440	\$5,312	\$(128)
Cape St. Georges	\$10,880	\$31,887	\$21,007
Cow Head	\$10,880	\$45,582	\$34,702
Daniel's Hr.	\$10,880	\$16,795	\$5,915
English Hr. West	\$10,880	\$10,880	\$-
Grand Bank-Fortune	\$21,760	\$12,562	\$(9,198)
Hampden	\$10,880	\$26,503	\$15,623
Harbour Breton Lions	\$10,880	\$7,539	\$(3,341)
Heart's Delight – Islington	\$21,760	\$-	\$(21,760)
Hermitage	\$10,880	\$33,429	\$22,549
Jackson's Arm	\$10,880	\$-	\$(10,880)
Jeffrey's	\$10,880	\$-	\$(10,880)

La Scie	\$10,880	\$5,826	\$(5,054)
Lourdes	\$10,880	\$36,182	\$25,302
North Shore	\$10,880	\$31,441	\$20,561
Old Perlican	\$21,760	\$28,350	\$6,590
Point Leamington	\$10,880	\$-	\$(10,880)
Robert's Arm	\$10,880	\$14,583	\$3,703
St. Lunaire-Griquet	\$10,880	\$9,925	\$(955)
Triton	\$10,880	\$1,532	\$(9,348)
Winterton	\$10,880	\$16,408	\$5,528

Table 13: Summary of private ambulance service operators' retroactive funding vs. reported retroactive payments to ambulance attendants.

Private ambulance service operators	Funding provided by RHA for retroactive wages	Reported payments made to attendants	Payment variance over/(under)
Broughton	\$11,615	\$38,614	\$26,999
Cape Shore	\$11,615	\$3,958	\$(7,657)
Deer Lake	\$18,253	\$-	\$(18,253)
Delaney's	\$23,231	\$19,452	\$(3,779)
Fiander's	\$34,846	\$41,920	\$7,074
Freake's	\$107,595	\$71,689	\$(35,906)
Gibbons'	\$62,046	\$58,396	\$(3,650)
Labrador South	\$48,121	\$46,382	\$(1,739)
MacKenzie	\$58,076	\$-	\$(58,076)
Powers	\$34,846	\$-	\$(34,846)
Random Island	\$11,615	\$-	\$(11,615)
Russells	\$34,846	\$-	\$(34,846)
Smith's	\$34,846	\$25,810	\$(9,036)
Tryco	\$23,230	\$-	\$(23,230)

Fewer's Group of Ambulance Operators	Funding provided by RHA for retroactive wages	Reported payments made to attendants	Payment variance over/(under)
13910 NL	\$67,247	\$-	\$(67,247)
Collins	\$48,033	\$-	\$(48,033)
Ferryland	\$21,135	\$-	\$(21,135)
Fewer's	\$174,844	\$-	\$(174,844)
Gambo	\$26,899	\$-	\$(26,899)
Hoyles	\$74,932	\$-	\$(74,932)
Mercer's Ambulance	\$128,730	\$-	\$(128,730)
Reliable	\$21,135	\$-	\$(21,135)
Ryan's	\$21,135	\$-	\$(21,135)
Tremblett's	\$21,135	\$-	\$(21,135)
Young's	\$26,899	\$-	\$(26,899)

Summary of overtime payments

Overtime payments

The Health and Community Services Overtime Compensation Policy dated March 15, 2016 outlines the criteria and situations where ambulance service operators may submit claims for additional overtime payments.

Our analysis reviewed all of the overtime invoices submitted to the RHAs during the three-month period July – September 2017, and compared the amounts against overtime hours recorded per the operators' timesheets and payroll records. The overtime invoices were requested from and provided by the RHAs. The table below provides a summary of the amount invoiced, and the calculated total overtime paid to attendants during the invoice period.

Not all operators submit claims for overtime, and therefore only the operators that where overtime invoices were provided are included in the analysis.

Table 14: Summary of overtime invoice claims and reported overtime wages paid to ambulance attendants for the three-month period July – September 2017.

Operator	Total OT per invoices to HSC	Reported OT paid to employees during period	Payment variance
Broughton's	\$5,160	\$-	\$(5,160)
Freake's	\$41,005	\$4,386	\$(36,619)
MacKenzie	\$367	\$4,363	\$3,996
Mercer's	\$3,045	\$-	\$(3,045)
Reliable	\$4,169	\$24,123	\$19,954
Russell's	\$6,257	\$12,176	\$5,919
Smiths	\$2,098	\$-	\$(2,098)

Analytics approach, assumptions and methodology

Basis for analysis

The Regional Health Authorities right to monitor ambulance service operators' compliance with the Service Agreement is presented within the Service Agreement as:

13. The RHA further reserves the right to:

(A) visit the premises of the Service Provider, without notice, to monitor compliance with the Service Agreement's terms, including but not limited to the Policies and Procedures Manual and the Ambulance Operations Standards Manual;

(B) on one day's notice, to visit the premises of the Service Provider to review paramedic staff listings, timesheets, and operator payroll records, or to request such records be emailed or faxed within one day to the Minister or the RHA, as the case may be;

(C) verify with patients the details of the transport claim.

Funding for ambulance service operators is based on the number and classification of ambulance vehicles per operator, and the average base wage that is paid to pre-hospital care providers. The FTE levels of vehicle classifications and the number of vehicles per classification type are shown in Appendix A and B of this report. The Service Agreements with each ambulance operator require the operator to provide a minimum level of staffing based on Full Time Equivalents ("FTE"s), and a minimum average wage base to qualified pre-hospital care providers.

The Service Agreement defines an FTE as:

A Pre-Hospital Care Provider who is scheduled to work on the ambulance and who is paid for a minimum of forty (40) hours per week.

For example, an individual EMR or paramedic who is paid fifty (50) hours per week would be considered to be equivalent to 1.25 FTEs.

The Service Agreement determines the allocation of funding related to wages paid to FTEs as:

Funding for FTE hourly wage increases shall not be used by the operators for any other purpose until their minimum average base wage is:

- *Fiscal year 2016-2017 - \$21.50/per hour.*

Assumptions

Our analysis was based on scheduling, timesheet, payroll, retroactive pay and overtime data provided by the operators, which was not subject to audit or otherwise independently verified. Any errors or omissions in that data will affect the accuracy of the calculations within this report. In performing our calculations, we made the following assumptions:

- a Leveraging the definition of FTE from the Service Agreement, the analysis of FTE and average wage base is derivable and verifiable from payroll, timesheet and scheduling information provided by the operators. Payroll information provides reliable and verifiable information related to hours paid and rate(s) of pay.
- b Operators provide complete and accurate information related to payroll, timesheets and scheduling. No other information is used to calculate a value for FTE and average wages.
- c The calculation for FTE staffing obligations is based on reported hours paid to all employees during the pay period.
- d The calculation for average wage base for each operator is based on a weighted average per reported pay period.
- e FTE requirements per operator are as outlined in Appendix B.

Data entry and data validation

Payroll, timesheet and scheduling information from each operator was manually input into a master database. Various validation calculations were included within the database to verify accuracy of the data entry from source documentation. Each record was tied to a payroll register, and hours and rates of pay were also validated by performing recalculation checks. Pivot tables and data visualization tools and techniques were also used during quality assurance procedures to validate that the dataset was entered accurately from source documentation. At the conclusion of our analysis, each operator was requested to verify a summary of reported hours worked, wages paid for hours worked, employee qualifications, retro payments and overtime claims to determine whether the information upon which this report is based matched their internal records and calculations, and adjustments were made for any differences, where required

Data conforming

Data conforming methods were used to define consistent sets of information for the base number, vehicle ID, and week ending. Some operators were not able to provide sufficient detail to permit us to assign a vehicle or base to a specific individual's reported hours, so an "aggregate" label was applied to these records. Aggregate records are grouped together for comparison against the operator's aggregate compliance requirements.

Table 15: Sample of conforming dates used in data analysis

Reported pay period end date	Conformed week ending date	Comments
01-Jul-17	Out of Range	Pay period end dates up to and including July 1, 2017 are excluded because time worked for these pay periods occurred in June or prior.
02-Jul-17	08-Jul-17	Pay period end dates starting at July 2, 2017 up to and including October 29, 2017 are mapped to a corresponding conformed week ending date, which is set to the soonest future Friday date.
03-Jul-17	08-Jul-17	
.	.	
.	.	
.	.	
08-Jul-17	08-Jul-17	
09-Jul-17	15-Jul-17	
.	.	
.	.	
.	.	
30-Sep-17	30-Sep-17	
01-Oct-17	07-Oct-17	
28-Oct-17	28-Oct-17	Pay period end dates in October are included, as the actual time worked may relate to September.
29-Oct-17	Out of Range	Pay period end dates starting at October 29, 2017 and onward are excluded. Due to the pay period frequencies, no time worked during the period of review should be paid after this date.

FTE staffing analytics

Calculating the reported FTE value

For each record in the database, a value for reported FTE was calculated based on reported hours worked per employee, per base, per vehicle, per week, where these attributes were available. The calculated FTE value includes regular hours and overtime hours. Where applicable, the calculated FTE also includes hours that were actually worked but allocated to “banked time” to be paid out at a later date. The calculated FTE value excludes hours not actually worked during the individual record’s period but paid from an employee’s time bank, vacation pay, and additional pay.

The value of reported FTE is the number of hours included in the calculation divided by 40. This is consistent with the Service Agreement. For example, an employee reporting 50 hours worked during a pay period is assigned a calculated FTE value of 1.25.

Table 16: Calculated value for FTE based on hours paid.

Regular rate hours	Secondary rate hours	Overtime hours	Calculated FTE value
40	0	10	1.25
20	5	0	0.625

Job titles, positions and vehicle classifications

The analysis only includes designated EMR/PCP employees who reported hours worked during the period. This includes training and orientation of employees with these job titles. Other types of positions such as owners, shareholders, dispatchers, mechanics, office clerks, and management are excluded from the FTE calculation. Reported hours associated to a vehicle classification other than those identified in Appendix B were also excluded from the FTE calculation.

Calculating the required FTE per operator

The reported pay-cycles and pay-period end dates vary from one operator to another. Using a conformed set of dates across the entire dataset, the FTE requirement value was calculated based on the number of reported weeks that were included in the analysis per operator. For example, some operators had 14 weeks of data analysed and others 13, or 12; their individual FTE requirements were based on the actual data included in the analysis.

Payroll analytics

Calculating the reported average wage

Typically there are multiple rates of pay during a pay period for each operator. The weighted average of wages per operator, per base, per pay-period was used to calculate the average wage. An aggregate summary of each operator’s weighted average wage for the overall in-scope period was then compared to the contractual requirement, and shown in the summary section of this report. A more detailed report for each individual operator is available in Appendix D, which lists average wage compliance per operator, per base, and per week.

Table 17: Details of the calculation of weighted average rate of pay based on multiple rates and hours worked for a given time period.

Operator	Base	Conformed week ending	Reported rate of pay	Reported hours	Weighted value (rate x hours)
Ambulance Op Co.	Appleton	05-Aug-17	\$18.25	160	2920
			\$23.00	80	1840
			\$27.50	80	2200
			\$30.00	40	1200
Subtotals				360	8160
Weighted average wage rate = sum of (each rate of pay x the respective hours) divided by total hours					
Weighted average wage rate = 8160 / 360 = \$22.67					

Job titles, positions, and vehicle classifications

The analysis only includes designated EMR/PCP employees, who reported hours worked during the period. This includes training and orientation of employees with these job titles. Other types of positions such as owners, shareholders, dispatchers, mechanics, office clerks, and management are excluded from the weighted average wage calculation. Reported hours associated to a vehicle classification other than those identified in Appendix B were also excluded from the weighted average wage calculation.

Rates of pay and additional pay

Wages paid for hours worked are included in the analysis of average wage and agree to payroll records. Additional pay items like banked hours paid, vacation monies paid, etc. are excluded from the weighted average wage calculation. Treatment for the payment of overtime hours varies from one operator to the next. Some operators pay 1.5x the regular rate, while others pay a salary that is intended to take expected overtime into account. The analysis based overtime rates of pay as reported by each operator and examples are shown in the following table.

Table 18: Example of various treatments of overtime hours reported.

Regular hours	OT hours	Total hours	Regular rate	OT rate	Total paid	Weighted rate (total paid/total hours)
40	10	50	\$20.00	\$30.00	\$1,100	\$22.00
40	10	50	\$20.00	\$20.00	\$1,000	\$20.00
40	10	50	\$20.00	Nil – salary	\$800	\$16.00

Funding impact analytics

Calculating the amount of funding for the reported period

Each operator receives block funding based on the number and classifications of vehicles they operate. Block funding provided to each operator was calculated based on the following equation:

$$\text{Required FTE for the reported period} \times \$21.50 \text{ per hour} \times 40 \text{ hours per week}$$

Example: Bay D'Espoir operates 2 primary ambulance vehicles, each funded 4.5 FTEs per week. The weekly FTE compliance requirement for Bay D'Espoir is therefore 9 FTEs. In three-month review of payroll data, 7 bi-weekly pay period were included, i.e. 14 weeks.

$$\text{The required FTE for the reported period} = 9 \text{ FTEs per week} \times 14 \text{ weeks} = 126$$

$$\text{Block funding for the reported period} = 126 \times \$21.50 \text{ per hour} \times 40 \text{ hours per week} = \$108,360$$

Note that the reported period per operator is dependent on their individual payroll cycle dates and frequencies.

Restrictions and limitations

This report was prepared for the Western Regional Health Authority (“WRHA”) to provide a review of Service Agreement compliance for ambulance service operators in Newfoundland and Labrador. We specifically disclaim any responsibility for losses or damages incurred through the use of this report for any other purpose.

We acknowledge that WRHA, acting on behalf of the Newfoundland and Labrador Provincial Regional Health Authorities is bound by the Access to Information and Protection of Privacy Act and agree that WRHA may use its sole discretion in any determination of whether and, if so, in what form, this Report may be required to be released under this Act.

We reserve the right, but will be under no obligation, to review and/or revise the contents of this report in light of information which becomes known to us after the date of this report.

Appendix A: 2014-2017 Service Agreement obligations

Contractual staffing obligations

Ambulances will be staffed with the Full Time Equivalents (“FTE”) specified in the Service Agreements, based on their designations and vehicle classifications. The following table outlines the operators’ weekly obligations for designated FTE staffing levels based on the vehicle classification.

Ambulance Classification	Weekly FTE obligation
Primary 1 (“P1”)	4.5
Primary 2 (“P2”)	
Secondary 1 (“S1”)	2.5
Secondary 2 (“S2”)	2.0
Secondary 3 (“S3”)	
Secondary 4 (“S4”)	
Isolated 1 (“I1”)	2.5
Available Ambulance (“A1”)	0.0

Appendix B: FTE calculation details

Each ambulance operator has at least one base location and one primary ambulance. The tables below show the **aggregate weekly FTE** obligations for each operator based on their bases and vehicle classifications, based on the FTE obligations listed in the above table.

Ambulance Service Operators	Base	Vehicle classification – see appendix A for details										Weekly FTE Req'd	
		P1	P2	S1	S2	S3	S4	S5	S6	I1	A1		
Bay D'Espoir Ambulance Service	St. Albans	4.5	4.5										9
Bay L'Argent Ambulance Service	Bay L'Argent	4.5											4.5
Cape St. George Ambulance Service	Cape St. George	4.5											4.5
Cow Head Ambulance Service	Cow Head	4.5											4.5
Daniel's Harbour Ambulance Service	Daniel's Harbour	4.5											4.5
English Harbour West Lions	Mose Ambrose	4.5											4.5
Grand Bank Ambulance Service	Grand Bank	4.5	4.5										9
Hampden Ambulance Service	Hampden	4.5											4.5
Harbour Breton Ambulance Service	Harbour Breton	4.5											4.5
Hearts Delight Ambulance Service	Hearts Delight	4.5	4.5										9
Hermitage Ambulance Service	Hermitage	4.5											4.5
Jackson's Arm Ambulance Service	Jackson's Arm	4.5											4.5
Jefferies Ambulance Service	Jefferies	4.5											4.5

Ambulance Service Operators	Base	Vehicle classification – see appendix A for details										Weekly FTE Req'd	
		P1	P2	S1	S2	S3	S4	S5	S6	I1	A1		
La Scie Ambulance Service	La Scie	4.5											4.5
Lourdes Knights of Columbus	Lourdes	4.5											4.5
North Shore Ambulance Co-operative	Adam's Cove	4.5											4.5
Old Perlican Ambulance Service	Old Perlican	4.5	4.5										9
Point Leamington Ambulance Service	Point Leamington	4.5											4.5
Robert's Arm Ambulance Service	Roberts Arm	4.5											4.5
St. Lunaire-Griquet Ambulance Service	St. Lunaire-Griquet	4.5											4.5
Triton Ambulance Service	Triton	4.5											4.5
Winterton Ambulance Service	Winterton	4.5											4.5
Delaney's Ambulance Service	Glovertown	4.5	4.5										9
MacKenzie Ambulance Service	Port aux Basques	4.5	4.5	2.5	2.0								13.5
	Codroy	4.5											4.5
Tryco Ambulance Service	Norris Point	4.5											4.5
	Woody Point	4.5									0.0		4.5
13910 NL Limited	Kelligrews	4.5	4.5	2.5									11.5
	Holyrood	4.5		2.5									7
Broughton Ambulance Service	Brigus	4.5		2.5									7
Cape Shore Ambulance Service	St. Bride's	4.5									0.0		4.5
Collin's Ambulance Service	Burin	4.5		2.5	2.0								9
	St. Lawrence	4.5											4.5
Deer Lake Ambulance Service	Deer Lake	4.5	4.5										9
Ferryland Emergency Services	Ferryland	4.5		2.5									7
Fewer's Ambulance Service	Clarenville	4.5	4.5	2.5	2.0	2.0	2.0						17.5
	Terrenceville	4.5											4.5
	Arnold's Cove	4.5											4.5
	Lethbridge	4.5											4.5

Ambulance Service Operators	Base	Vehicle classification – see appendix A for details										Weekly FTE Req'd	
		P1	P2	S1	S2	S3	S4	S5	S6	I1	A1		
	Bonavista / Catalina	4.5	4.5										9
	Port Rexton	4.5											4.5
Freake's Ambulance Service	Lewisporte	4.5	4.5	2.5	2.0	2.0	2.0						17.5
	Botwood	4.5	4.5										9
Gambo Ambulance Service	Gambo	4.5											4.5
Gibbons Ambulance Service	St. Mary's	4.5	4.5									0.0	9
	Mount Carmel	4.5											4.5
Hoyle's Ambulance Service	Newtown/Brookfield	4.5	4.5										9
Labrador South Ambulance Service	Cartwright	4.5									2.5		7
	Forteau	4.5									2.5		7
	Port Hope Simpson	4.5										0.0	4.5
Marystown Ambulance Service	Marystown	4.5	4.5	2.5								0.0	11.5
Mercer's Ambulance Service	Boyd's Cove	4.5	4.5	2.5									11.5
	Carmanville	4.5											4.5
	Fogo	4.5									2.5		7
Power's Ambulance Service	Placentia	4.5	4.5	2.5									11.5
Random Island Ambulance Service	Random Island	4.5											4.5
Reliable Ambulance Service	Corner Brook	4.5	4.5	2.5	2.0	2.0	2.0	2.0	2.0				21.5
	Burgeo	4.5									2.5		7
Russell's Ambulance Service	Stephenville	4.5	4.5	2.5									11.5
Ryan's Ambulance Service	Trepassey	4.5	4.5										9
Smith's Ambulance Service	Whitbourne	4.5	4.5	2.5									11.5
Tremblett's Ambulance Service	Bell Island	4.5									2.5		7
Young's Ambulance Service	Upper Island Cove	4.5		2.5								0.0	7

Appendix C: Sample reporting template for ambulance operators

Please see the suggested reporting template on the next page.

Ambulance Service Operator Service Agreement Reporting Template

Instructions:

To be submitted monthly, by the 15th day after the end of the reporting month
Complete the table below, reporting provided by each employee per vehicle classification

Ambulance Services Operator Name

Reporting month-year

Employee count in schedule

EMR	PCP

Number of EMR/PCP employees with working hours

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Total number of EMR/PCP paid hours for period

--	--

			A	B	C	D	E	F = D + E
Employee Name	Qualification EMR/PCP	Vehicle classifications	Total number of shifts	Total hours worked	Total hours paid	Wages for on- duty / on-call / overtime	Wages for other, banked time, vacation, advances, bonus, etc.	Total gross wages paid



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