

## Chapter 6

# Saskatchewan Workers' Compensation Board— Monitoring Safety Associations' Use of Funding

### 1.0 MAIN POINTS

The Saskatchewan Workers' Compensation Board's (WCB) goal is zero injuries, zero fatalities, and zero suffering. WCB works with, among other organizations, Saskatchewan's seven safety associations to assess and develop safety programs to prevent injuries.

Employers create a safety association because their specific industries are inherently at a higher risk for workplace injury. Five of seven industries represented by safety associations had a higher injury rate than the overall provincial injury rate of 4.33 per 100 workers in 2022.

Safety associations focus on industry-specific employer needs by providing advice related to workplace safety and injury prevention (e.g., training, identifying safety gaps in organizations). WCB collects premiums from these employers to fund the operations of safety associations (over \$11 million in 2022).

We assessed WCB's processes to monitor safety associations' use of funding for injury prevention and workplace safety. At December 2022, we found WCB had effective processes, except in the following areas where it needs to:

- Set more detailed expectations on eligible costs. Insufficient expectations about eligible costs increases the risk that safety associations may use funds for unnecessary purchases (e.g., alcohol purchases) that do not contribute to reducing injury rates.
- Formally review key financial information (e.g., budget information) to determine whether safety associations' planned use of funding is consistent with WCB expectations.
- Formally evaluate safety associations' reported results against key performance measures to determine whether results were achieved and if not, take action.
- Verify safety associations make key information available to employer members to ensure employers have sufficient information to know how associations utilize their premiums to provide workplace safety and injury prevention services.

Effective monitoring of safety associations' use of funding is important to determine whether safety associations effectively use funding for the intended purpose of reducing workplace injuries.



## 2.0 INTRODUCTION

The Saskatchewan Workers' Compensation Board (WCB) operates under the authority of *The Workers' Compensation Act, 2013*. The members of the WCB Board are responsible for administration of the Act.

WCB invests heavily in injury prevention, working toward the organization's goal of zero injuries, zero fatalities, and zero suffering.<sup>1</sup> Under the Act, WCB works with safety associations, employers, and the Ministry of Labour Relations and Workplace Safety, to assess and develop safety programs to prevent injuries.

We audited WCB's processes to monitor safety associations' use of funding for injury prevention and workplace safety for the 12-month period ended December 31, 2022.

Saskatchewan ranks the highest in Canada with 4.4 workplace deaths per 100,000 full time equivalent employees (FTE) considering all provinces except Prince Edward Island and the three territories (that have less than 100,000 FTE).<sup>2</sup> **Figure 1** shows the average injury-related fatality rate and the average lost-time injury rate between 2016 and 2020 by jurisdiction.

**Figure 1—Five Year Average Injury Fatality Rate and Average Lost-Time Injury Rate per 100,000 Full Time Equivalent Employees**

Province and Territories	Average 5-year Injury-Related Fatality Rate	Average 5-year Lost-Time Injury Rate <sup>B</sup>
Saskatchewan	4.4	2.0
Alberta	4.1	1.5
Newfoundland and Labrador	3.4	1.6
New Brunswick	3.3	1.5
British Columbia	2.6	2.2
Nova Scotia	2.3	1.7
Quebec	1.6	2.0
Ontario	1.3	1.1
Manitoba	1.1	2.7
NWT/Nunavut <sup>A</sup>	7.1	2.1
Yukon <sup>A</sup>	5.1	1.9
Prince Edward Island <sup>A</sup>	0.8	1.4

Source: University of Regina. *2022 Report on Workplace Fatalities and Injuries*.

<sup>A</sup> Fewer than 100,000 FTEs.

<sup>B</sup> Time-loss injuries are those that keep the worker away from work beyond the day of the injury.

## 2.1 Safety Associations in Saskatchewan

Employers within an industry may form a safety association to promote injury prevention and workplace safety. Safety associations focus on the needs of their industry by providing quality assurance and advice in numerous areas such as training, safety management systems, consultation, safety goals, identifying safety gaps in organizations, and injury prevention strategies.<sup>3</sup> Employers covered by a safety association are determined by the

<sup>1</sup> Saskatchewan Workers' Compensation Board, *2021 Annual Report*, p. 42.

<sup>2</sup> University of Regina. *2022 Report on Workplace Fatalities and Injuries*, p. 16.

<sup>3</sup> [www.worksafesask.ca/resources/saskatchewan-safety-associations](http://www.worksafesask.ca/resources/saskatchewan-safety-associations) (17 November 2022).

employers within certain WCB rate codes (these employers are also referred to as safety association members below).

As shown in **Figure 2**, in 2022, WCB provided \$11.2 million (2021: \$11.5 million) to seven different safety associations to promote injury prevention and workplace safety. These safety associations serve 18 different industries (e.g., construction, oil and gas, hospitality). Section 146 of the Act enables WCB to provide grants to safety associations for injury prevention and safety.

**Figure 2—WCB Funding to Safety Associations in 2021–23**

Safety Association	2021 Actual	2022 Actual	2023 Budget
	(in millions)		
Energy Safety Canada-Saskatchewan	\$0.8	\$0.7	\$0.7
Heavy Construction Safety Association of Saskatchewan	\$1.0	\$1.3 <sup>B</sup>	\$1.3
Motor Safety Association	\$1.1	\$1.0	\$1.1
Safety Association of Saskatchewan Manufacturers	\$1.2	\$1.2	\$1.2
Saskatchewan Association for Safe Workplaces in Health	\$1.8	\$1.8	\$1.9
Saskatchewan Construction Safety Association	\$4.2	\$3.8 <sup>A</sup>	\$4.4
Service Hospitality	\$1.4	\$1.4	\$1.4
<b>Total</b>	<b>\$11.5</b>	<b>\$11.2</b>	<b>\$12</b>

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board.

<sup>A</sup> After 2021, some safety associations had a surplus of unspent 2020 and 2021 funds due to the impact of the COVID-19 pandemic. WCB did not require safety associations to return unspent funding, but instead to use this surplus to reduce future budgets. This impacted Saskatchewan Construction Safety Association the most.

<sup>B</sup> Increase related to the safety association's plan to hire additional management staff.

**Figure 3** summarizes the industries that formed and receive services from safety associations.

**Figure 3—Industries Represented by Safety Associations at November 2022**

Safety Association	Industries Under Safety Association	Employers Under Safety Association
Energy Safety Canada-Saskatchewan	Operating, drilling, and servicing oil wells; water well drilling	5,637
Heavy Construction Safety Association of Saskatchewan	Road construction	3,698
Motor Safety Association	Vehicle service stations, auto body shops, implement sales and service, towing	3,380
Safety Association of Saskatchewan Manufacturers	Steel fabrication, agricultural equipment manufacturing, meat processing, dairy and soft drink product manufacturing	355
Saskatchewan Association for Safe Workplaces in Health	Hospitals and care homes	620
Saskatchewan Construction Safety Association	Residential, commercial, and industrial construction trades	13,878
Service Hospitality	Community and social services, restaurants, catering, dry cleaning, hotel, taxi	5,621

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board.



Each Safety Association offers a number of courses, consulting services, and programs to promote health and safety in the workplace. **Figure 4** provides examples of the services each safety association offers and the number of members it trained in 2022.

**Figure 4—Safety Association Member Services and Members Trained**

Safety Association	Member Services	People Trained in 2022
Energy Safety Canada-Saskatchewan	Delivers health and safety courses to meet the needs of Canada's oil and gas industry and works with authorized training providers across the country to deliver courses (e.g., provide training on how to stay safe operating oil wells) and programs (e.g., Certificate of Recognition (COR) Program) <sup>C</sup>	N/A <sup>A</sup>
Heavy Construction Safety Association of Saskatchewan	Services include classroom and online safety training (e.g., Principles of Health & Safety Management) and programs (e.g., COR Program).	201
Motor Safety Association	Provides classroom and online safety training (e.g., defensive driving, combine operator), advisory services (e.g., worksite inspections, job hazard analysis), and programs to manage safety (e.g., COR Program)	352
Safety Association of Saskatchewan Manufacturers	Delivers safety courses, has an occupational hygiene service (e.g., testing how loud a work place is to determine safety requirement needs to reduce risk of employees experiencing hearing loss) and programs for effective safety management (e.g., COR Program)	N/A <sup>B</sup>
Saskatchewan Association for Safe Workplaces in Health	Delivers training (e.g., Safety for Supervisors) to build capacity within the healthcare system (e.g., respirator fit testing trainers) and offers programs and services (e.g., violence risks assessments in acute care facilities, mental health courses)	13,149
Saskatchewan Construction Safety Association	Provides classroom and online training (e.g., Confined Space Entry Training), advisory services (e.g., site inspections, safety program development) and programs to manage health and safety (e.g., COR Program)	12,405
Service Hospitality	Provides services including consulting (e.g., safety evaluations in the work place), education (e.g., provides training to youths entering the workforce), training (e.g., Harassment Prevention in Hospitality), and programs (e.g., COR Program)	16,626

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board.

<sup>A</sup> Data not readily available as Energy Safety Canada-Saskatchewan operations are incorporated into the national safety association, which records all training taken Canada-wide and is not specific to province of residency.

<sup>B</sup> Data not readily available as the Safety Association of Saskatchewan Manufacturers told us it was in the process of updating its training management system.

<sup>C</sup> Certificate of Recognition (COR) Program recognizes businesses that have health and safety programs that align with Canada's Safety Compliance requirements. COR program provides employers with tools to maintain a comprehensive health and safety program.

Effective monitoring of safety associations' use of funding decreases the risk of safety associations not using the money WCB provides for the intended purpose of reducing workplace injury (e.g., not used for safety training).

### 3.0 AUDIT CONCLUSION

**We concluded, for the 12-month period ended December 31, 2022, the Saskatchewan Workers' Compensation Board had effective processes, except in the following areas, to monitor safety associations' use of funding for injury prevention and workplace safety.**

**WCB needs to:**

- **Set more detailed guidelines for safety associations on eligible costs**
- **Formally review key financial information to determine how safety associations plan to use funding**
- **Formally evaluate safety associations' reported performance results**
- **Verify safety associations make key information available to employer members of safety associations**

**Figure 5—Audit Objective, Criteria, and Approach****Audit Objective:**

Assess the effectiveness of the Saskatchewan Workers' Compensation Board's processes, for the 12-month period ending December 31, 2022, to monitor safety associations' use of funding for injury prevention and workplace safety.

**Audit Criteria:**

Processes to:

- 1. Formalize expectations for safety associations to promote injury prevention and workplace safety**
  - Establish reasonable premium rates to collect employer funds for distribution to safety associations
  - Determine objectives and expectations (consistent with WCB objectives and legislative requirements)
  - Set performance measures and targets to evaluate service delivery (e.g., reduced injury rates)
  - Communicate clear and concise expectations in agreements (e.g., reporting requirements, responsibilities, actions if requirements are not met)
- 2. Monitor performance of safety associations**
  - Gather relevant and reliable information on actual service delivery (e.g., requested reports, industry feedback, injury data)
  - Assess compliance with expectations (e.g., meeting agreement requirements, assessing injury trends, funding used for intended purposes, achieving performance targets)
  - Take action on issues identified (e.g., non-compliance with agreement, concerns from industry members)
- 3. Report on effectiveness of safety associations' programs to promote injury prevention and workplace safety**
  - Report safety associations' performance regularly to senior management and WCB's Board
  - Report safety associations' performance to the public (e.g., achieving performance targets)

**Audit Approach:**

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate WCB processes, we used the above criteria based on our related work, reviews of literature including reports of other auditors, and consultations with management. WCB management agreed with the above criteria.

We examined WCB's policies and procedures relating to monitoring safety associations' use of funding for injury prevention and workplace safety. We interviewed WCB staff responsible for reviewing reports and information each safety association provided to WCB. We interviewed management of each safety association. We completed detailed work at a sample of safety associations to assess whether they had sufficient support for performance reports provided to WCB.



## 4.0 KEY FINDINGS AND RECOMMENDATIONS

### 4.1 Clear Expectations Established Except for Eligible Costs

The Saskatchewan Workers' Compensation Board set clear expectations on what information it needed from safety associations to monitor use of funding provided. However it has not set sufficient, detailed expectations on what funding can be used for or, conversely, what funding should not be used for.

WCB created a funding application for safety associations to use to request funding. This funding application includes expectations to provide budget, strategic planning, performance measures, and year-end financial information.

Once funding is approved, WCB uses funding agreements with each safety association to communicate its expectations about the overall objectives and purpose for providing funding, which is injury prevention and workplace safety. We found the agreements are generally consistent between each of the safety associations.

We observed WCB has worked to make improvements to its funding agreement requirements over the last five years, although more work remains. In 2017, consistent with good practice, it added additional expectations to its funding agreement requirements to complete independent verification (i.e., audits) at safety associations and conflict of interest requirements. In 2021, WCB required more detailed information from safety associations in funding applications; this led to improvements in planned performance measures which better enables safety associations and WCB to evaluate program effectiveness. During 2022 and early 2023, WCB frequently engaged safety associations to discuss and address concerns with the funding agreements and expectations.

#### 4.1.1 Sufficient Budget Information Requested, But Formal Evaluation of Information Needed

The Saskatchewan Workers' Compensation Board developed guidance to seek financial budget information from safety associations. However, WCB did not conduct robust analysis of this information.

WCB established processes to obtain and review sufficient financial information to evaluate safety associations' planned use of annual funding.

During 2021, WCB developed a new funding application template for safety associations to complete for 2022 funding requests to improve the financial budget information received. We found each safety association used this template for 2022 requests. We found the template provided reasonable instructions on how to complete it (e.g., types of costs to include in each budget line item).

The funding application budget template included three sections to provide WCB with information to assess and approve safety associations' budget requests. The sections cover the following:

- **Revenues and Expenses with Variance Explanations:** provides a further breakdown of revenues and expenses than what is in the safety association financial statements. For example, the template separates the expenses for operations (e.g., salaries, rent) and initiatives/programs (e.g., consultant costs, advertising and promotions). This section required safety associations to explain changes in budget amounts. Additionally, the safety associations indicate how they plan to use surplus funds from prior years (i.e., if safety associations did not spend all funding they received from WCB in the prior year, they are expected to indicate how it will be spent in the upcoming year).

We found this information necessary for WCB to sufficiently assess each safety association's budget request and WCB should continue to receive it.

- **Detailed Salary Information:** provides a breakdown of safety association employees within predefined ranges. For example, the safety associations indicate how many employees make between \$40,000–\$79,999. Payroll accounts for the largest expenses of safety associations. **Figure 6** indicates salaries and benefits expense ranges from 46%–81% of total budgeted use of WCB funding.

We considered this good information for WCB to have to better understand safety associations' planned payroll expenses. For example, it enables WCB to compare payroll information for similar positions across all safety associations.

However, given safety associations' salaries and benefits expense does not significantly change each year, and WCB is not required to set salary ranges for safety associations, WCB may not require this information each year.

**Figure 6—Salary and Benefits as a Percentage of Total Budgeted Expense**

Safety Association	2022 Budget Expense (in millions)	Salary & Benefits (in millions)	Salary & Benefits as a % of Total Budget	FTE <sup>A</sup>
Energy Safety Canada-Saskatchewan	\$0.8	\$0.65	81%	N/A <sup>B</sup>
Heavy Construction Safety Association of Saskatchewan	\$1.6	\$0.9	56%	12
Motor Safety Association	\$1.1	\$0.8	72%	8
Safety Association of Saskatchewan Manufacturers	\$1.3	\$0.6	46%	8
Saskatchewan Association for Safe Workplaces in Health	\$2.2	\$1.6	73%	16
Saskatchewan Construction Safety Association	\$5.9	\$4.2	71%	47
Service Hospitality	\$1.5	\$0.9	60%	10.5

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board.

<sup>A</sup> Full time equivalent includes staff and consultants.

<sup>B</sup> Information not included in budget application.



- **Budgeted Cost for each Planned Initiative:** requires safety associations to estimate the individual expenses (e.g., consultant costs, meetings, advertising, salaries) for each initiative safety associations' plan to complete. The template also indicates how much staff time (i.e., FTE) will be spent on each initiative. For example, a safety association may indicate 0.75 FTE will be spent on training course delivery. We found the number of initiatives each safety association included in its funding application ranged from 12 to 26.

This requirement provides very detailed information. Safety associations told us it took a lot of time to prepare. Because WCB did not keep written analysis of the budget information received in the funding application, we did not see how WCB used this information to evaluate the funding application.

During 2023, WCB revised its process to allow more flexibility on what budget information it received due to concerns raised by the safety associations around the administrative effort associated with using the budget template.

We reviewed the 2023 budget submissions of each safety association. Only one safety association used WCB's budget template for 2023. However, we found WCB still received sufficient information to assess whether the requests reasonably aligned with its expectations as it still received the budgeted revenue and expense details with explanations for changes from prior year budgets. We found safety associations' budget requests included reasonable variance explanations for any significant changes (e.g., increases to requested funding).

Also starting in 2022, WCB established a committee that meets with each safety association to discuss their funding application. This provides the opportunity for WCB to discuss the application in more detail (e.g., request rationale for increases in funding requests, discuss significant variances from prior year). We observed WCB analyzed safety association 2020 and 2021 year-end actual financial information to prepare for these meetings; however, this analysis neither included 2023 budget information nor did it clearly identify whether management identified any concerns.

Staff review the annual funding applications from each safety association each year. However, staff do not document sufficient evidence of these reviews including any follow-up questions, concerns, or requested changes. Also, WCB does not document the results of its meetings with safety associations to discuss funding applications. As a result, it could not demonstrate whether it identified issues with requested funding information or how it resolved such issues.

Without sufficient assessment of budget information received, WCB cannot demonstrate whether it determined safety associations' planned use of funding was sufficient. It cannot show whether it identified any issues and took appropriate action to address them. Also, documenting its analysis is important to keep a record of its decisions, for example, choosing not to fund an activity included in a funding application. This enables ongoing monitoring of funding use in the event of staff turnover.



**1. We recommend Saskatchewan Workers' Compensation Board formally document its review of key financial planning information provided by safety associations, including discussions with safety associations and resolution of any identified issues.**

While we found safety associations did not use all parts of the budget template when submitting the 2023 annual funding request, they still have the guidance available to them that WCB expects them to follow. Additionally, WCB has this guidance available to assist with asking questions during in-person discussions with each safety association to obtain further clarity on information the safety associations submit.

WCB sent a letter to each safety association in August 2022 after meeting with each of them to discuss the 2023 funding applications. The letter highlighted the most significant item discussed (e.g., aligning injury reduction targets with WCB expectations) and that WCB would use the requested budget amount during its 2023 rate-setting process. WCB communicated in another letter it approved the safety associations' 2023 budget requests in December 2022.

Setting expectations for budget information and having meetings to obtain and review the budget submissions of each safety association helps WCB consistently assess the requests and helps ensure employers pay reasonable premiums (i.e., employers do not pay higher premiums for unnecessary expenditures by safety associations).

#### 4.1.2 Guidance Needed on Eligible Costs for Safety Associations

The Saskatchewan Workers' Compensation Board needs to formalize its expectations for what costs it considers eligible for spending by safety associations or, conversely, what it does not consider eligible costs for funding use.

WCB sets its expectations for use of funding in its funding agreements. See **Figure 7** for the clause in the agreement that generally indicates what funding should be used for. However, the agreement and other available guidance (e.g., budget and financial reporting templates) do not include any specific expectations for eligible costs (i.e., costs it considers reasonable for the purposes of providing programs and services to members to help reduce injury rates) or costs it considers ineligible (e.g., alcohol purchases).

**Figure 7—2023 Example of How Funding is to be Used by Safety Associations**

The funds shall be used only for the specific purposes as outlined in the approved strategic plan and annual funding request submitted to WCB.

Should the safety association Board of Directors wish to use the funding for a purpose other than outlined in the current strategic plan and funding request, prior written approval must be given by WCB.

Source: Safety Association 2023 Funding Agreement template.

Without more specific guidance, there is a risk safety associations may use funding for unintended purposes (e.g., developing training programs that already exist through WorkSafe Saskatchewan, providing services to members outside their rate code). In addition, there is a risk that costs may be higher than what is considered reasonable (e.g., higher travel rates than typically incurred by the public sector).



We reviewed and compared key policies at three safety associations. We compared the policies to those of WCB, which generally follows the Government of Saskatchewan Financial Administration Manual, and identified the following differences:<sup>4</sup>

- **Per diem rates and travel expenses:** WCB uses a current rate of \$51/day. We found daily per diems at safety associations ranged from \$25 to \$69 per day (two safety associations had a rate higher than WCB).
- **Mileage and travel rates:** WCB uses a rate of \$0.5548/km and \$35/day for personal accommodation (i.e., personal residence). We found two safety associations have mileage rates higher than WCB and one has a higher rate for personal accommodation.
- **Alcohol purchases:** WCB prohibits spending on alcohol; alcohol is not an allowable use of public money. We assessed three safety associations and found:
  - One did not include guidance in this area. We reviewed details of two vendor invoices for large meetings held and did not find any alcohol beverage purchases.
  - One prohibited alcohol purchases.
  - One required CEO approval to purchase alcohol. This safety association told us it did not make any alcohol purchases during 2022.
- **Maximum amounts for employee gifts:** WCB sets a maximum amount for gifts of \$350. We found one instance where a safety association spent approximately \$2,300 on a long-term service gift.

While we do not expect WCB to require each safety association to align their financial policies to those of WCB, we expect WCB to assess what it considers key areas of risk for eligible expenses and provide guidelines to safety associations for appropriate use of funding.

**Figure 8** shows each safety associations' percentage of actual expenses spent on salary, travel, program delivery, and operating for 2021 by safety association.

**Figure 8—2021 Actual Expense on Salary, Travel, Program Delivery, and Operating**

Safety Association	2021 Actual Expense (in millions)	Salary	Travel	Program Delivery <sup>B</sup>	Operating <sup>C</sup>
Energy Safety Canada-Saskatchewan	\$0.7	79%	0%	0% <sup>A</sup>	21%
Heavy Construction Safety Association of Saskatchewan	\$1.4	66%	7%	6%	21%
Motor Safety Association	\$1.0	73%	5%	2%	20%
Safety Association of Saskatchewan Manufacturers	\$1.1	59%	2%	11%	28%
Saskatchewan Association for Safe Workplaces in Health	\$1.8	76%	3%	1%	20%
Saskatchewan Construction Safety Association	\$4.7	74%	1%	3%	22%
Service Hospitality	\$1.3	68%	3%	11%	18%

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board

<sup>A</sup> Energy Safety Canada-Saskatchewan training and program delivery expenses are part of the national safety association's expense.

<sup>B</sup> Program Delivery expenses include, but are not limited to, program development, professional services, and training delivery.

<sup>C</sup> Operating expenses include, but are not limited to, building rent, utilities, office supplies, insurance, advertising, and IT maintenance.

<sup>4</sup> WCB establishes its travel expense rates in its *Policy and Procedure Manual*, [www.wcb.sask.com/sites/default/files/2023-03/SK%20WCB%20Policy%20%26%20Procedure%20Manual%20-%20Mar%201%202023.pdf](http://www.wcb.sask.com/sites/default/files/2023-03/SK%20WCB%20Policy%20%26%20Procedure%20Manual%20-%20Mar%201%202023.pdf) (17 March 2023). Government of Saskatchewan travel rates are found online at [taskroom.sp.saskatchewan.ca/Documents/601-A%20Travel%20Allowance.pdf](http://taskroom.sp.saskatchewan.ca/Documents/601-A%20Travel%20Allowance.pdf) (13 March 2023). Financial Administration Manual, [applications.saskatchewan.ca/fam/toc](http://applications.saskatchewan.ca/fam/toc) (13 March 2023).

Also, WCB has not set expectations on what types of costs, if any, the safety association should use WCB funding for when it provides services to employers outside of its WCB rate codes. For example, whether safety associations should use WCB funding for when staff travel to other employers to provide safety training (eligibility of those travel and salary expenses). Per **Figure 9**, during 2021, three safety associations generated more than 10% of total revenues from providing services to other employers.<sup>5</sup>

**Figure 9—2021 Actual WCB Funding as a Percentage of Total Safety Association Revenue**

Safety Association	2021 Total Revenue	2021 WCB Funding	2021 External Revenue	WCB Funding as a % of Total Revenue
	(in millions)			
Energy Safety Canada-Saskatchewan	\$0.8	\$0.8	\$0	100%
Heavy Construction Safety Association of Saskatchewan	\$1.2	\$1.0	\$0.2	<b>82%</b>
Motor Safety Association	\$1.1	\$1.1	\$0.01	99%
Safety Association of Saskatchewan Manufacturers	\$1.2	\$1.2	\$0.1	90%
Saskatchewan Association for Safe Workplaces in Health	\$2.2	\$1.8	\$0.3	<b>86%</b>
Saskatchewan Construction Safety Association	\$5.1	\$4.2	\$0.9	<b>83%</b>
Service Hospitality	\$1.4	\$1.4	\$0.1	99%

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board. The 2021 audited financial statements were the most recent available for safety associations at the time of our audit.

Not having formalized expectations about eligible expenses increases the risk that safety associations may use funds for unnecessary purposes that do not contribute to reducing injury rates or do not add value to the safety programs and services specifically for their members.

**2. We recommend Saskatchewan Workers' Compensation Board set detailed guidelines on eligible expenses for safety association funding.**

Once more detailed guidelines on eligible expenses are established, independent verification of whether safety associations comply with those guidelines will be important, see **Section 4.5**.

#### 4.1.3 WCB Requires Safety Associations to Sufficiently Measure Performance

The Saskatchewan Workers' Compensation Board requires safety associations to provide a strategic plan and develop performance measures to evaluate the effectiveness of safety association activities and use of funding. WCB has established procedures to review the safety associations' planned performance measures.

As noted, WCB developed a funding application template for safety associations to use for the 2022 annual funding requests. One section of the application relates to safety association initiatives and program plans.

<sup>5</sup> WCB did not require safety associations' to separately report expenses incurred for services provided to other employers in their 2021 audited financial statements. However, the Safety Association of Saskatchewan Manufacturers chose to separately report these expenses, which were about 5% of total 2021 expenses.



This section requires the safety association to develop:

- Overarching strategic objectives.
- Key initiatives planned for each strategic objective.
- Key performance indicator(s) (KPIs) (also referred to as performance measures) for each key initiative, detailed activities, and required resources to support each activity.

The application includes definitions and instructions to guide the safety association to develop specific, measurable, achievable, relevant, and time-bound (SMART) performance measures. It also requires the safety associations to determine a timeline for the performance measure and to document and consider what data is required to determine results.

- Activities the safety association plans to complete (e.g., audit, training, or research), inputs required (trainer consultant, developer), and planned completion dates.

See **Figure 10** for an example of a performance measure included in a funding application. We found WCB's performance measure guidance is well designed as it requires each safety association to determine how they will measure success of initiatives for the upcoming year. This provides WCB with appropriate information to determine whether measures will provide sufficient information on whether the safety association achieved its overall objectives.

**Figure 10—Example of Required Performance Measure Data**

**Strategic Objective:** Reduce injury rate in rate code X by 2% in 3 years  
**Key Initiative:** Increase safety consultant visits to employers by 5%  
**KPI with Time Line and Data Collection Methodology:** Increase safety consultant visits to employers by 5% by December 31, 2023, collecting data in activity database  
**Activity Description, Category, Inputs, Timeframe:** Increase visits to employers through consultation using safety program consultant by December 31, 2023

Source: Safety Association 2022 Annual Funding Application template.

We found all safety associations used the template to prepare the 2022 funding applications. We found safety associations improved their planned performance measures with the use of WCB's template. In 2021, only three of seven safety associations had established appropriate SMART performance measures. By 2023, all seven designed appropriate SMART performance measures related to injury reduction. Safety associations had differing number of performance measures ranging from 5 to 19 with an average of 10 performance measures.

WCB required safety associations to use its 2022 funding application template to provide planned performance measure information. For 2023, 4 of 7 safety associations continued to use WCB's performance measure template in the 2023 funding application. The other three provided planned performance measure information in their own document following their own format (e.g., strategic plan, operational plan), but generally still provided information similar to the WCB template. Also, WCB had in-person meetings with each safety association to discuss planned performance measures.

Having effective guidance about strategic objectives and performance measures helps reduce the risk safety associations are not assessing their operational effectiveness (e.g., assessing whether programs produce positive results, decreasing injuries in rate codes).

While we found WCB required safety associations to provide performance measures and results, it did not sufficiently evaluate actual performance results. See **Section 4.4**.

#### 4.1.4 Year End Reporting Requirements Established

The WCB funding agreements with safety associations set appropriate year-end annual reporting requirements. See **Figure 11** for 2021 year-end reporting requirements the safety associations were expected to provide to WCB in 2022.

**Figure 11—Year End Annual Reporting**

**The safety association will submit to the fund administrator on or before April 30<sup>th</sup> of each year the following:**

- The audited financial statements, notes and auditor's report for the safety association's previous year's operation (January 1–December 31);
- A copy of the safety association's 'Statement of Assets and Liabilities' submitted to the Information Services Corporation with their annual 'Financial Statement';<sup>A</sup>
- A copy of a signed Funding Agreement 'Schedule D – Confidentiality Undertaking' for each safety association employee;
- An annual report for the previous year that provides a detailed evaluation of the targeted and actual outcomes, and an explanation for strategic variances; and
- Budgeted and actual expenses for the previous year, including an explanation for financial variances greater than 10% and over \$7,500 for each budget line item.<sup>B</sup>

Source: Saskatchewan Workers' Compensation Board Funding Agreement, Schedule B Reporting Requirements.

<sup>A</sup> The requirement for the 'Statement of Assets and Liabilities' is only included in two safety association funding agreements with signed three-year agreements in place.

<sup>B</sup> One safety association is not required to provide budget to actual expenses and variance explanations due to the nature of the safety association (i.e., part of a national safety association).

We compared WCB's year-end annual reporting requirements to five provinces whose requirements are publicly available (Alberta, Manitoba, Nova Scotia, New Brunswick, and Prince Edward Island). All WCB reporting requirements are consistent with these provinces and require reporting on actual performance measure outcomes, budget versus actual expenses with explanations for variances, and audited financial statements.

In 2021, WCB changed its requirements for safety associations and no longer required quarterly reporting of financial information. We found four jurisdictions required financial reporting during the year (Alberta and Manitoba require quarterly financial reporting; New Brunswick and Prince Edward Island require mid-year financial reporting). We reviewed WCB's draft 2024 funding agreement and noted it plans to require quarterly financial reporting from safety associations in 2024.<sup>6</sup> Requiring reporting of financial information during the year is good practice as it enables WCB to monitor use of its funding and ask about issues it may identify, if any, in a timely way.

<sup>6</sup> WCB last required safety associations to provide quarterly updates in 2020.



## 4.2 Established Appropriate Premium Rates for Employer Members of Safety Associations

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The Saskatchewan Workers' Compensation Board uses safety association budget submissions to calculate premium rates for employers who are members of a safety association.<sup>7</sup> We found WCB correctly calculated 2023 premium rates using approved safety association budgets.

WCB charges employers for the annual cost of the approved funding it provides to safety associations. Payments to a safety association increase the costs of only those employers represented by that safety association.

WCB bases premiums on multiple factors: estimated employer payroll, approved safety association budget, claim costs, and employer experience rating (e.g., past number of claims).

We tested three employers within three different safety associations and found WCB correctly calculated the premium rate in accordance with its policies, including appropriately reflecting the approved safety association budget.

To verify only employers under a specific safety association were charged a higher premium rate, we tested 25 employers (including both with and without a safety association) and found each were charged the correct rate.

We found WCB's Board received sufficient financial information when it approved 2023 employer premium rates and safety association 2023 budgets.

For 2022, we found WCB provided all of the funding to safety associations it collected from employers.

When WCB invoices employers for premiums, it does not identify how much of those premiums will be used to fund safety associations. We suggest WCB consider disclosing this information to employers to improve transparency.

Having established processes to charge employers correct premiums helps ensure WCB provides safety associations with sufficient funding and demonstrates the equitable and fair treatment of employers.

## 4.3 Evaluating Key Year-End Actual Financial Information

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Saskatchewan Workers' Compensation Board developed processes to review key year-end financial information it receives from safety associations each year. Staff document these reviews; however, they do not document how they follow up on identified issues or concerns.

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<sup>7</sup> Employers in an occupational rate code that is within a safety association pay a higher premium.

WCB requires staff to:

For the audited financial statements:

- Evaluate safety associations' audited financial statements, notes, and auditor's report. Staff verification includes, but is not limited to, verifying the auditor's report is unqualified, and comparing WCB funding records agree to revenue reported in the audited financial statements.

For the budget to actual expense report:

- Compare total revenue, total expense, and surplus/reserve funds in this report to the audited financial statements. Verify the financial line items and budget amounts agree to the initial budget submission and there are reasonable variance explanations provided for variances greater than 10% and \$7,500. Staff are to flag any issues they identify for escalation.

We examined the financial analysis WCB completed on all seven safety associations' 2021 financial reporting and found WCB reasonably assessed the reliability of financial information for all safety associations, including identifying issues and concerns for escalation. However, we were unable to see evidence WCB addressed the issues identified.

WCB analysis identified that safety associations reported potentially unspent funding differently in their audited financial statements. For example, one safety association reported unearned revenue related to WCB funding in 2020 (about \$300,000). Another recorded potentially unspent funds differently in its 2021 audited financial statements (e.g., internally restricted funds). It is important for WCB to identify and track potentially unspent funding from its review of year-end actual information as this may impact its decisions when reviewing future funding applications (i.e., may approve less future funding).

We suggest WCB track how it resolves issues identified from its reviews of key year end financial information. Without this tracking, it risks not sufficiently escalating potential issues, as its processes require (as discussed in **Section 4.6**).

#### 4.4 Not Sufficiently Evaluating Safety Association Performance

The Saskatchewan Workers' Compensation Board receives sufficient information to effectively monitor how safety associations utilize funding; however, it does not formally evaluate reported performance measure outcomes or verify whether safety associations provide all information to member employers as expected (e.g., audited financial statements).

WCB staff are required to verify all safety associations sent all required reports and documentation. We found all safety associations provided WCB with required 2021 annual reporting documentation during 2022 (i.e., our audit period). However, WCB management was unable to provide evidence it received the required documentation on or before April 30<sup>th</sup> as expected.



#### 4.4.1 No Evidence of WCB's Review of Actual Performance Results

WCB staff are expected to evaluate whether the performance measures included in a safety association's annual report are the same as indicated in the funding application, data collection methods are appropriate, all expected information is included, and explanations for variances are reasonable. Staff are to flag any identified issues for escalation. We were unable to see documented evidence of this review.

Because staff do not document evidence of these reviews, we were unable to assess whether staff completed them or whether WCB was satisfied with the results the safety associations reported (i.e., actual performance results for 2021).

We examined three safety associations' 2021 annual reports on performance outcomes. All performance results we sampled were appropriately supported by the safety association (e.g., training records, contracts, survey results). For example, we found one safety association recognized violence prevention as a high-risk area for its industry and established a goal to initiate five violence prevention risk assessments during 2021. We observed reports for each of the five assessments the safety association completed.

As indicated in **Section 4.1.3**, we found only three safety associations had appropriate performance measures related to injury reduction in 2021. However, we found issues with the performance reporting of all three, for example:

- One safety association only met 5 of 12 performance measures in 2021.
- One safety association planned to reduce the injury rate in a specific rate code. It did not report the actual injury rate for 2021, thus it did not report whether it progressed in achieving its plan (instead it reported the injury rate for this code from 2016 to 2020).
- One safety association planned to reduce time-loss injury claim frequency by 10% in one year for employers identified as higher risk (i.e., more claims than others). It reported actual time-loss frequency for 2020 and 2021, but it did not clearly explain whether it achieved its plan (it appeared it had).

Because WCB did not formally evaluate reported performance results, we do not know whether WCB identified concerns with this reporting or took further action.

For the remaining four of seven safety associations that did not have appropriate performance measures related to injury reduction, they reported on whether planned actions were completed or not. Without appropriate performance measures it is difficult to evaluate whether safety associations' performance contributed to injury reduction. Their 2021 performance reporting indicated that all planned actions were met or ongoing (i.e., not yet late).

Without documented evaluation, WCB cannot demonstrate whether it determined safety associations' results and use of funding were sufficient. In addition, it may not identify issues it considers to be non-compliant with its funding agreements and take actions to address identified issues.



3. **We recommend Saskatchewan Workers' Compensation Board formally evaluate the key performance results reported by safety associations to determine whether performance meets planned expectations, and resolve any identified issues.**

#### 4.4.2 WCB Did Not Verify Whether Safety Associations Signed Confidentiality Agreements

WCB requires every safety association employee to sign a confidentiality agreement to confirm they understand that information WCB provides (e.g., injury data) is for the purpose of advancing and enhancing workplace health and safety in the province, and they will protect the confidentiality of the information.

WCB requires its staff to send an email to each safety association during the first quarter of the year to remind safety associations to maintain signed confidentiality agreements for all employees who have access to information WCB provides them. WCB also requires each safety association leader (e.g., Safety Association Chief Executive Officer) to sign and submit an annual confidentiality agreement, which indicates all current and new employees have confidentiality agreements signed and stored on-site.

WCB indicated it did not verify whether safety association staff signed confidentiality agreements as expected.

We tested a sample of 11 employees (from three separate safety associations) and found all employees signed the confidentiality agreement as expected.

We suggest WCB periodically check whether safety associations comply with the funding agreement by having employees sign annual confidentiality agreements as it expects.

#### 4.4.3 Need to Verify Safety Associations Report to Members

While the Saskatchewan Workers' Compensation Board developed processes to verify safety associations' compliance with funding agreements, it did not verify whether safety associations communicate all requirements to their employer members.

Through the funding agreements, the safety associations are required to keep their members updated with key financial, governance, and performance information (e.g., annual reports, strategic plans, Board bylaws). WCB does not have a formal process to verify each safety association complies with these requirements and makes the documents available to its members (e.g., on website, available in member portal).

We found three of the seven safety associations neither had all the required documents set out in the funding agreement available to members on their website nor in a member portal. Some examples of documents the safety associations did not make publicly available included annual reports and budgets, three-year strategic plans, and safety association bylaws.



Without effective processes to verify safety associations make key information available to members, there is a risk that certain members do not have sufficient information on how safety associations utilize their premiums to provide services. Additionally, members may be unaware of services available to them, which can help reduce injury rates.

**4. We recommend Saskatchewan Workers' Compensation Board periodically verify safety associations provide key information (e.g., financial statements, budgets, key performance measures) to employer members.**

Also, safety associations are required to obtain and submit member satisfaction feedback on the delivery of safety and prevention programs at least once every five years. As WCB only put this requirement in place in 2021, none of the safety associations provided this information yet. This will be a good tool as it will provide feedback about safety associations' performance toward reducing injuries directly from employers who ultimately pay for, and receive services from, safety associations.

## 4.5 Further Independent Verification of Reported Information Coming

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During 2022, Saskatchewan Workers' Compensation Board was in the process of finalizing how it will obtain independent verification that safety associations used funding only for the purposes intended. Independent verification is important to obtain unbiased assurance about the reliability of information WCB uses to make decisions.

WCB does not have an ongoing process to independently verify that safety associations only used funding for the activities agreed to in the funding application, as per its existing funding agreements. It does require safety associations to provide annual, audited financial statements. This provides independent assurance on the completeness and accuracy of safety associations' revenues and expenses overall, but not specifically whether safety associations incurred expenses only for the purposes outlined in the annual funding application WCB approved.

Obtaining independent verification will be increasingly important once WCB sets more detailed guidance on what costs are eligible to be incurred using WCB funding (see **Recommendation 2**).

Independent verification confirms the accuracy of prepared information and numerous methods exist with differing costs and varying levels of assurance (i.e., cost-benefit). See **Figure 12** for assessment of some independent verification options.

Using WCB staff to complete independent verification work would provide lower assurance, as likely less rigorous methods would be used and the work would not be conducted following Canadian generally accepted auditing standards. Conversely, WCB hiring an audit firm to complete detailed audit engagements would provide a high-level of assurance to WCB, but at the highest cost.

**Figure 12—Methods to Independently Verify Information and the Related Costs and Benefits**

Method of Independent Verification	Potential Cost (High/Medium/Low)	Expected Level of Assurance (High/Medium/Low)
WCB staff complete verification procedures at safety associations (staff not including internal audit department staff)	Low	Low <sup>B</sup>
WCB use its internal audit department to complete verification audit procedures at safety associations	Low	Medium/High <sup>B</sup>
Add requirement for safety associations to request additional audit work from their financial statement auditors (e.g., compliance with agreement engagement, specified procedures engagement)	Medium <sup>A</sup>	High
WCB hire an audit firm to complete a specific audit at safety associations to assess whether safety associations complied with funding agreements	High	High

Source: Prepared by Provincial Auditor of Saskatchewan.

<sup>A</sup> Assessed as medium cost because we expect there would be efficiencies gained because the financial statement auditor is already completing an audit engagement at the safety association.

<sup>B</sup> Using an internal audit department provides a higher level of assurance because internal audit work is conducted following established standards issued by the Institute of Internal Auditors.

WCB's funding agreement with each safety association includes a clause that enables WCB to complete audit work at the safety associations. During 2022, we observed WCB engaged an auditor to complete audit work at two safety associations. At the time of our audit, one audit was complete and one was ongoing. WCB spent approximately \$116,000 to March 31, 2023 on its two audits at safety associations (\$42,000 for one audit and \$74,000 for the second audit).

During 2022 and early 2023, we observed WCB has further plans to hire its own audit firm to complete audit work at safety associations. It drafted a future schedule to complete these audits in its draft 2024 funding agreement template. WCB indicated it planned to complete audits at the remaining five safety associations in 2023, then it will establish a rotation and complete audits every five years going forward. This will provide WCB with a high level of assurance, but at a high cost.

Self-reported information from safety associations, such as financial information or the budget to actual expense report, may not always be reliable and accurate. Independent verification of information provides WCB with assurance about the reliability of information it uses to monitor whether safety associations used funding for purposes intended (e.g., injury prevention and reduction for employers who contributed funding through premiums).

## 4.6 Adequate Processes to Address and Escalate Identified Non-Compliance

The Saskatchewan Workers' Compensation Board expects staff to address issues of non-compliance (e.g., failing to meet funding agreement requirements) and escalate to appropriate levels of management or the Board when they identify concerns.

WCB has formal, documented procedures for staff on how to resolve issues when reviewing safety association information and when to escalate to senior management. For



example, the guidance specifies when WCB expects staff to notify the Vice President of Prevention, who will have follow-up conversations or take further action (e.g., invoke audit clause, withhold funding).

During 2022, one safety association did not sign the annual funding agreement, which is a requirement to receive funding. However, WCB still provided funding. Its letter accompanying the first 2023 quarterly funding payment indicated the safety association effectively agreed to the terms of the 2023 funding agreement when it deposited the cheque.

Having effective processes to address issues of non-compliance and take further action, can help resolve issues more efficiently and demonstrates appropriate monitoring of safety associations' use of funding.

## 4.7 Injury Rates Reviewed Quarterly

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The Saskatchewan Workers' Compensation Board periodically reviews injury rates for all employers. It provides injury data to safety associations and works with safety associations to help address areas it determines as higher risk.

Workplace injuries and deaths bring suffering and financial burden that are often preventable. Injury prevention can lead to healthier and safer work environments, improved productivity and safety culture, and prevent unnecessary injury costs.<sup>8</sup>

WCB provides quarterly reports of employer information to safety associations. The reports include information on employers within the safety association rate code (i.e., employers who pay a premium that funds the safety association) such as total payroll, number of both time-loss and no time-loss injuries, fatalities, compensation, and rehabilitation costs. Additionally, the reports include five-year trend analysis of employers and injury data by their rate code.

WCB uses the quarterly reports as part of its review of safety associations' results to assess whether any significant concerns with injury trends exist.

We assessed two quarters of data and determined the correct rate codes were included in each set of data WCB provided to safety associations (i.e., safety associations did not receive any data related to other safety association rate codes).

Workplace injury rates steadily decreased from 2009 to 2016. The total injury rate since 2016 decreased slower than in previous years and, in some cases, increased in 2021 from 2020. The total injury rate in 2021 for all employers was 4.56 per 100 workers, a 2.2% increase from 2020.<sup>9</sup> We note the COVID-19 pandemic impacted many industries by reducing industry activity and generally leading to less workplace injuries.

The total injury rate for 2022 was 4.33 per 100 workers.<sup>10</sup> Five industries represented by safety associations have a higher injury rate than the overall rate. This makes sense as the reason employers in industries seek to create a safety association is because those industries are inherently at a higher risk of workplace injury.

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<sup>8</sup> [www.worksafesask.ca/resources/saskatchewan-safety-associations](http://www.worksafesask.ca/resources/saskatchewan-safety-associations) (17 November 2022).

<sup>9</sup> Saskatchewan Workers' Compensation Board, *2021 Annual Report*, p. 42.

<sup>10</sup> Saskatchewan Workers' Compensation Board, *2022 Annual Report*, p. 9.

See **Figure 13** for total injury rate by safety association. Based on our review of injury rates for the past six years, injury rate trends appear to be decreasing for employers covered by safety associations.

**Figure 13—Total Injury Rate (per 100 workers) of Employers Represented by Safety Association from 2017–22**

Safety Association	2017	2018	2019	2020	2021	2022
Safety Association of Saskatchewan Manufacturers	12.01	12.15	10.38	9.93	9.68	9.08
Energy Safety Canada-Saskatchewan	7.71	7.47	5.72	4.63	6.42	6.75
Saskatchewan Construction Safety Association	7.50	8.10	7.22	6.75	7.68	6.40
Saskatchewan Association for Safe Workplaces in Health	7.48	7.90	7.22	7.17	6.96	6.23
Heavy Construction Safety Association of Saskatchewan	5.49	5.34	4.56	4.48	4.81	4.66
Employers without an established safety association	5.37	5.31	4.86	4.35	3.98	3.98
Motor Safety Association	4.63	4.66	4.47	3.71	3.70	3.49
Service Hospitality	2.73	3.00	2.73	2.44	2.55	2.32

Source: Adapted from information provided by the Saskatchewan Workers' Compensation Board.

In addition, WCB periodically reviews injury data and injury results as part of its involvement in the WorkSafe Saskatchewan Fatality and Serious Injury Strategy. WCB documented its review of data, outcomes of injury rates, and noted how it is working with safety associations to continue improving. For example, WCB met with a safety association to learn how it was using artificial intelligence (AI) technology to improve its educational videos, and how it may use AI technology in the future to certify employers.

WCB also has appropriate processes to identify employers who are higher risk due to having more negative results (e.g., more claims, higher injury rate) than their peers in related safety association rate codes. We found WCB annually communicated these lists to safety associations to help them focus efforts on these higher risk employers. In our interviews, all seven safety associations indicated they use these lists to help focus their initiatives on higher risk employers.

While this information is not definitive of the performance of a safety association, it provides useful information for both WCB and safety associations to assess whether they are meeting objectives, the effectiveness of training programs, and who the safety association is responsible to provide support to. Employers and employees having a greater understanding of workplace risks can help reduce preventable and foreseeable injuries.

## 4.8 Sufficient Reporting to the Board and the Public

The Saskatchewan Workers' Compensation Board reports key information (e.g., injury rates and trends, safety association performance) to senior management and the Board.

The Vice President of Prevention provides regular updates to the CEO on significant issues or concerns as they occur (e.g., performance issues, non-compliance with funding agreement). The CEO is responsible for providing the Board regular updates on the status of any ongoing performance issues. For example, 2022 was the first year WCB used its



audit clause in the funding agreement and started to audit two safety associations as part of its processes to monitor use of funding. We observed management providing updates to the Board during 2022 on the status of these audits.

As part of the Board's process to monitor safety associations, it receives statistics on injuries, which provide insights on trends or potential areas of focus (e.g., employers with high injury rates). We found the Board received appropriate updates quarterly (e.g., update on injury statistics, updates on status of WCB audit work at safety associations to monitor use of funding).

WCB provides the public with periodic updates in its annual report and at its annual general meeting each year. The annual report contains updates on injury rates and trends, including summaries for each occupation rate code. It also includes information on performance targets to reduce workplace injury and fatalities, such as number of time-loss injuries, five-year trends by rate code, and information on injury prevention programs and services.

Keeping the Board informed provides sufficient information for it to make decisions. Keeping the public informed of injury data and results of WCB's performance provides transparency on its ability to reduce injury rates.

## 5.0 SELECTED REFERENCES

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