

Chapter 21

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

1.0 MAIN POINTS

Saskatchewan ranks the highest in Canada for injury-related deaths in the workplace for provinces with at least 100,000 full-time equivalent employees.¹ The Saskatchewan Workers' Compensation Board (WCB) works with safety associations and other organizations to assess and develop programs to prevent injuries and promote safety.

By March 2026, WCB fully implemented all four recommendations we first made in 2023 to strengthen its processes to monitor safety associations' use of funding for injury prevention and workplace safety. In 2025, WCB provided \$12.8 million to six different safety associations serving various industries (e.g., construction) to promote injury prevention and workplace safety.

We found WCB:

- Set detailed guidelines on eligible expenses for safety association funding. We found the guidelines set clear expectations about eligible costs to help safety associations use funds toward actively reducing injury rates.
- Formally evaluated safety associations' financial information and performance results (e.g., budget, annual report) to help in identifying non-compliance with its established guidelines.
- Monitored whether safety associations shared required financial and performance information with employer members to help ensure transparency in how employer premiums are used 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

2.1 Background

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

¹ University of Regina. *2025 Report on Work Fatality and Injury Rates in Canada*, p. 17.



WCB’s goal is zero injuries and zero fatalities.² WCB works with safety associations and other organizations to assess and develop programs to prevent injuries.

As shown in **Figure 1**, in 2025, WCB provided \$12.8 million (2024: \$11.8 million) to six different safety associations to promote injury prevention and workplace safety. These safety associations serve 18 different industries (e.g., construction, oil and gas, hospitality). WCB is responsible for monitoring safety associations’ use of funding for injury prevention and workplace safety. Section 146 of the Act enables WCB to provide grants to safety associations for injury prevention and safety.

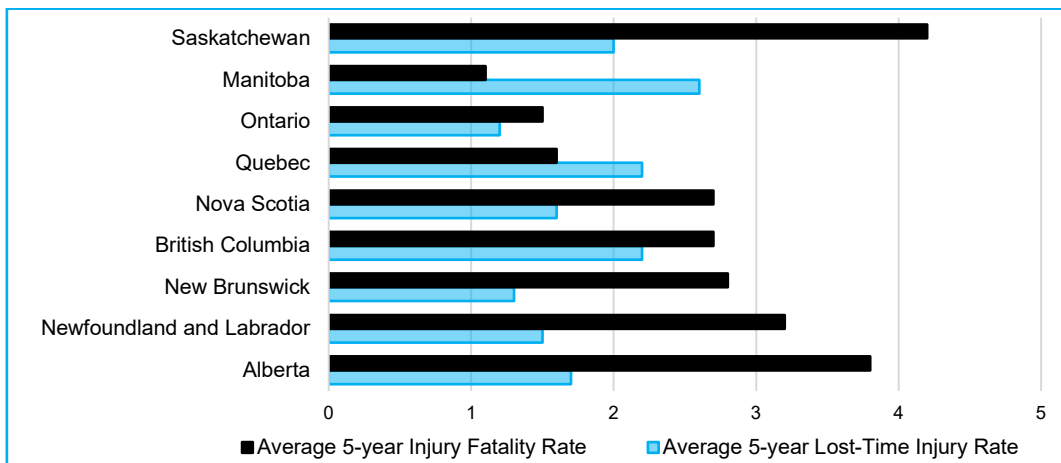
Figure 1—WCB Funding to Safety Associations in 2024–26

Safety Association	2024 Actual	2025 Actual	2026 Budget
	(in millions)		
Energy Safety Canada-Saskatchewan	\$0.7	\$0.8	\$0.9
Heavy Construction Safety Association of Saskatchewan	1.4	1.4	1.4
Motor Safety Association	1.5	1.8	1.9
Saskatchewan Association for Safe Workplaces in Health	2.1	2.2	2.2
Saskatchewan Construction Safety Association	4.6	5.0	5.2
Service Hospitality	1.5	1.6	1.7
Total	\$11.8	\$12.8	\$13.3

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

Saskatchewan ranked the highest for the five-year average injury fatality (i.e., workplace death) rate in Canada at 4.2 workplace deaths per 100,000 full-time equivalent employees (FTE) between 2019 and 2023.³ **Figure 2** shows the average injury fatality rate and the average lost-time injury rate between 2019 and 2023 by jurisdiction with more than 100,000 FTEs. Time-loss injuries are those that keep a worker away from work beyond the day of injury.

Figure 2—Five Year Average Injury Fatality Rate and Average Lost-Time Injury Rate per 100,000 Full Time Equivalent Employees between 2019 and 2023^A



Source: University of Regina. 2025 Report on Work Fatality and Injury Rates in Canada.

^A Among provinces with over 100,000 full-time equivalent employees (FTE). Prince Edward Island, Yukon, Northwest Territories, and Nunavut had fewer than 100,000 FTEs.

² Saskatchewan Workers’ Compensation Board, 2023-2028 Fatalities and Serious Injuries Strategy, p. 19.

³ Average calculated among provinces with over 100,000 full-time equivalent workers. University of Regina. 2025 Report on Fatality and Injury Rates in Canada, p. 17.

2.2 Focus of Follow-Up Audit

This chapter describes our first follow-up audit of WCB's actions on the recommendations we made in 2023.

We concluded, for the 12-month period ended December 31, 2022, the Saskatchewan Workers' Compensation Board had effective processes to monitor safety associations' use of funding for injury prevention and workplace safety except for areas in our four recommendations.⁴

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate WCB's progress toward meeting our recommendations, we used the relevant criteria from the original audit. WCB management agreed with the criteria in the original audit.

To carry out our follow-up audit, we discussed actions taken with WCB management. We assessed WCB's monitoring processes by examining guidelines, checklists, and assessments. We also tested a sample of safety association reviews completed by WCB.

3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at March 10, 2026, and the Saskatchewan Workers' Compensation Board's actions up to that date.

3.1 Detailed Guidelines on Eligible Costs Set

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

(2023 Report – Volume 1, p. 89, Recommendation 2; Public Accounts Committee agreement October 16, 2025)

Status—Implemented

The Saskatchewan Workers' Compensation Board implemented detailed guidelines on eligible expenses for safety association use of WCB funding.

In March 2025, WCB implemented the Safety Association Guidelines following its review of good practice as well as consultation with safety associations. In 2023, management engaged a consulting firm to conduct an interjurisdictional analysis of safety association funding practices and to facilitate a series of training and consultation sessions with safety associations.

We found the new funding guidelines:

- Set clear expectations for eligible costs and define rules for the use of funds, including examples of eligible injury prevention and safety activities (see **Figure 3**).

⁴ 2023 Report – Volume 1, Chapter 6, pp. 79–100.



- Require safety associations to use WCB funding solely to carry out their approved strategic and operational plans and support member activities, unless the WCB approves otherwise (use of funds to support non-member employers is not eligible).

Figure 3—Examples of Eligible Safety Association Use of Funds

Category	Details
Safety Training and Education	Training programs, workshops, seminars, webinars, town halls, and related materials.
Consulting Services	Safety experts, consultants who focus on safety associations' mandates.
Advocacy	Funding for advocacy efforts aimed at influencing policies, regulations, and industry standards related to workplace safety, for improved worker protections and injury prevention measures.
Travel including mileage and meals	Expenses related to directly serving their members through consulting, auditing, and safety training or other safety association travel deemed practical and important. Reasonable travel allowances, including mileage rates may be determined with reference to the Government of Saskatchewan Human Resource Manual or guidelines from the Canada Revenue Agency.

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

By establishing clear guidelines for eligible expenses and permitted uses of funding, WCB enhances consistency and transparency in how safety associations spend funding. Clear parameters support appropriate spending decisions, reduce the risk of ineligible expenditures, and enable the WCB to effectively monitor compliance with approved strategic and operational plans.

WCB told us it expects its internal audit department will audit eligible expenses on two safety associations per year starting in 2026. 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).

3.2 Formal Evaluation of Safety Associations' Financial and Performance Information Established

We recommended 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 issues identified. (2023 Report – Volume 1, p. 87, Recommendation 1; Public Accounts Committee agreement October 16, 2025)

Status—Implemented

We recommended 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. (2023 Report – Volume 1, p. 95, Recommendation 3; Public Accounts Committee agreement October 16, 2025)

Status—Implemented

The Saskatchewan Workers' Compensation Board documented its review of key financial planning information and key performance results submitted by safety associations, including discussions with safety associations and resolution of any issues identified.

Management established a structured annual evaluation process that includes:

- A checklist to confirm receipt of financial planning information and performance results required by their Safety Association Guidelines
- A spreadsheet to analyze each safety association's actual annual financial results against WCB's approved budget, and explanations provided by safety associations for variances exceeding a set threshold
- Documentation of WCB's review of safety association annual performance reports, comparing reported measures and results against those included in the approved funding applications, and noting variances or performance issues for follow up
- Documentation of annual budget meetings with safety associations to discuss funding requests and performance results, and subsequent preparation of summary materials to support budget discussions with WCB's Executive Leadership Team (i.e., Chief Executive Officer, Vice-President of Prevention and Employer Relations, Vice-President of Corporate Services).

We tested five safety associations and found in all cases WCB documented review of required financial plans, performance results, and annual budget discussions with safety associations. We found the Vice President of Prevention and Employer Services prepared summary materials that included identified issues and resolutions for WCB Executive Leadership Team budget meetings.

We found WCB enhanced its evaluation checklist to better guide staff after we identified improvements needed for its documentation of its review of performance results for one safety association tested.⁵ WCB plans to use its updated evaluation checklist in 2026 as part of its evaluation of 2025 financial and performance information.

By maintaining a consistent and documented review of safety associations' financial information and performance results, WCB can promptly identify non-compliance with established guidelines. This supports informed funding and oversight decisions and helps ensure public resources are used effectively.

3.3 Information Available to Employer Members Monitored

We recommended Saskatchewan Workers' Compensation Board periodically verify safety associations provide key information (e.g., financial statements, budgets, key performance measures) to employer members. (2023 Report – Volume 1, p. 96, Recommendation 4; Public Accounts Committee agreement October 16, 2025)

Status—Implemented

⁵ For one safety association we tested, we could not trace some of the actual performance results noted by the Saskatchewan Workers' Compensation Board back to source information, and found some variances between planned and actual performance results were not flagged for review by Saskatchewan Workers' Compensation Board's senior management.



The Saskatchewan Workers' Compensation Board informally verifies that safety associations provide key information to employer members.

WCB staff informally check that safety associations' financial information and performance results (e.g., financial statements, annual report, strategic plan) submitted for review have been made publicly available (i.e., online). WCB intends to formally require staff to verify and document that safety associations have made their annual reports and financial statements publicly available to employer members using its improved evaluation checklist starting in 2026.

In 2023, WCB hired an external audit firm to review safety associations, including whether they shared annual reports and financial statements with their members, and found only one association had not shared its financial statements with its employer members. WCB indicated it expects its internal audit department will audit key information provided by two safety associations per year starting in 2026.

Our review of five safety associations found they mostly shared required information, with all five posting annual reports, financial statements, strategic plans, and Board information (e.g., bylaws) online. WCB staff also attended these safety associations' annual general meetings where budgets, finances, and plans were discussed.

Effective processes to verify safety associations make key information available to members reduce the risk certain members lack sufficient information about how associations utilize their premiums to provide services. Additionally, it may help members be more aware of services available to them, which can help reduce injury rates.