

Workplace Safety and Insurance System Year-End Report 2007

March 2008

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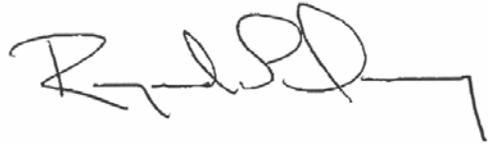
INTRODUCTION

The Workplace Safety and Insurance System is a unique venture – a diverse group of stakeholders, government and agencies working together to continually improve the way they deliver related, but separate, services. We are encouraged by the accomplishments of 2007, and feel that we are moving in the right direction toward a System that is more collaborative, transparent and accountable to those it serves – workers and employers.

The following report on 2007 captures that progress. We hope you will find it both informative and a sign of positive change.



Nancy Vanstone
Deputy Minister, Department of
Labour and Workforce
Development



Raymond E. Ivany
Chair, WCB Board of Directors

EXECUTIVE SUMMARY

This report provides a snapshot of the state of the Workplace Safety and Insurance System (WSIS) as of year-end 2007. It highlights continued progress to improve workplace health and safety, stakeholder engagement and agency collaboration.

During 2007 there was significant focus on better equipping employers and workers to establish and maintain healthy, safe workplaces. This focus included continued efforts by both the Occupational Health and Safety Division and the Workers' Compensation Board to promote the importance of Internal Responsibility; continued delivery of the Workers' Compensation Board's Priority Employer Program; an increase in Occupational Health and Safety Division field activity; development of additional information pamphlets and brochures containing health and safety information and tips; a third release of MyAccount, incorporating functionality to enable employers to access their Occupational Health and Safety Division inspection and compliance information online; and continued implementation of the Stakeholder Counsellors System. 2007 also saw continued regulatory change driven by the Occupational Health and Safety Division, contributing to the development of healthier, safer workplaces – most notably the implementation of Violence in the Workplace regulations.

A number of System agency initiatives focused on providing increased transparency and accountability. These initiatives included the Occupational Health and Safety Division's development of a new Activity Tracking System that allows better information on staff activities to be collected and reported; ongoing efforts of the Issues Resolution Working Group to resolve claim decision issues in a timely, effective fashion; a focus by the Workers' Compensation Board to improve existing and build new partnerships in healthcare; training of Occupational Health and Safety officers in a new Inspection, Investigation and Prosecution Foundation program; and completion of a Minister's Review of the Occupational Health and Safety Advisory Council.

Year-end System performance results demonstrate outcomes, for the most part, moving in a positive direction. To name a few: a continued decrease in the province's work-related injury rate, the result of fewer time-loss claims; a further decrease in average claim duration indicating that injured workers are getting back to work in a safer, more timely fashion; and a continued trend of high stakeholder satisfaction.

The Workers' Compensation Board's 2007 year-end financials show a total comprehensive loss driven by two primary factors. First, net investment income was less than required to cover liability requirements. We believe this reflects the inherent volatility in the investment market. Second, claims costs were higher than anticipated. Hence, as of year-end 2007, the Workers'

Compensation Board's percent funded position decreased from 81% to 75% as of December 31st, 2007.

It is important to remember that the funding strategy is a best estimate of what will happen given a stated set of assumptions. Actual results will differ from the projections, and in some instances these differences may be material. Financial results in the first twelve years of the funding strategy (1995 – 2006) were better than expected. We are confident that 2007 results reflect a temporary setback and that negative experience in claims costs and investment returns will be recovered in subsequent years. Projections for the future are positive. With continued focus on the funding strategy, the Workers' Compensation Board is still on track to full funding in approximately 2016.

2008 will see a continued focus by both the Occupational Health and Safety Division and the Workers' Compensation Board on raising awareness of the importance of workplace health and safety, and ramping up efforts to affect safe and healthy work behaviours. There has been much progress made since the new governance model was implemented, and many steps have been taken by the Department of Environment and Labour and Workers' Compensation Board to move forward on a longer term strategy. This relationship will continue.

On April 1, 2008, the Occupational Health and Safety Division and related responsibilities transferred to the new Department of Labour and Workforce Development. The new department and the Workers' Compensation Board share a common objective to ensure the safety of workers and workplaces throughout Nova Scotia, and it is essential that both continue to work together to realize that shared vision.

BACKGROUND

The Workplace Safety and Insurance System is Nova Scotia's collaborative partnership of government, agencies, advisory groups, working groups and those that the System serves (workers and employers).

Workers and employers play an integral role in the System by providing valuable input to the System's strategic planning and performance measurement processes. Agencies, in turn, are responsible for evaluating stakeholder expectations and feedback in the context of operational realities – to determine what is possible and/or what is required to better satisfy stakeholder needs. A System Coordinating Committee performs a role of oversight – ensuring that stakeholders and partners work together toward common goals. For a detailed description of the System's structure and key stakeholders refer to the Workplace Safety and Insurance System Strategic Plan (available from any of the four partner agencies or on the System website, www.wsis.ns.ca).

Together, all players maintain and evolve the System in a way that continuously strives to balance stakeholder needs and ensure that the services it provides are available to workers and employers in the future.

Our **mission** is to work together to help keep people healthy and safe at work, to insure against loss and to support workers' rehabilitation. We strive to be fair, open and responsible in everything we do.

Our shared **vision** is, "Safe, healthy workplaces for Nova Scotians, and sustainable safety and insurance services".

Our **goals**:

1. Improve outcomes for workers and employers,
2. Improve service delivery,
3. Ensure effective governance of the System, and
4. Ensure financial sustainability of the System.

Our vision is the destination point that we steer toward; our goals the guide posts that help us get there. This report examines our progress in 2007 along the path to that vision by evaluating progress on initiatives and System performance results.

The following agency-specific performance reports can be obtained from the respective agencies (for contact information, see Appendix A):

- Occupational Health and Safety Division Annual Report
- Workers' Advisers Program Quarterly Report
- Workers' Compensation Appeals Tribunal Annual Report
- Workers' Compensation Board Annual Report

PROGRESS TO PLAN

System Initiatives

As part of 2003's original strategic planning process a list of initiatives was identified in support of achieving the stated goals and objectives. For a complete list of those initiatives and the status of each refer to Appendix B. During 2007 notable progress was made in a number of areas.

Occupational Health and Safety Regulatory Development and Reform

During 2007 the Occupational Health and Safety Division of the Department of Environment and Labour initiated a number of projects to develop/reform health and safety regulations. These projects included continued work to create a unified regulatory framework for undersea coal mining in Nova Scotia; General Blasting regulations, Liquefied Natural Gas regulations, and perhaps most notably Violence in the Workplace regulations. Development/reform in these areas is aimed at improving health and safety work conditions in Nova Scotia and decreasing administrative burden.

Priority Employer Program

The Workers' Compensation Board's Priority Employer Program provides safety coaching services to companies most in need of improvement in their health and safety systems. During 2007 steps were taken to incorporate return-to-work coaching into the program. This increase in responsibility is in its early stages, and development will continue through 2008.

During 2006 the Priority Employer Program engaged 103 employers. In 2007 an additional 51 employers entered the program, bringing the total to 154. Analysis of performance results for this group of 154 employers demonstrates that employers who are participating in the Priority Employer Program are experiencing greater improvement than those who are not. These 154 employers are among those who present the greatest opportunity to decrease the province's injury rate and average claim duration. Improvements in these two performance areas are key to minimizing the human and financial impacts of workplace injury.

MyAccount Release 3

MyAccount is an online tool that enables employers to access their Workplace Safety and Insurance System information online. During 2007 a third release of the tool provided employers with the ability to access Occupational Health and Safety Division data and render reports to help them better manage their relationship with the Division.

Release 3 also includes enhancements to existing functionality in response to stakeholder feedback regarding Releases 1 and 2, including improvements to the Injury Report E-Form, Annual Subcontractor report, Employer Year-End report, and to the display of Workers' Compensation claim appeal status.

System Performance Measures

The work of the System Goals Advisory Committee (renamed the System Performance Advisory Committee) continued, resulting in the adoption of System Performance Measures. In follow-up to the establishment of performance measures, the Committee explored the need for targets. It was concluded that targets should be established by the agencies.

Establishment of System performance measures is a significant milestone, providing stakeholders and agencies with a common foundation from which to discuss and brainstorm how to continuously improve the System.

Workers' Compensation Board Partnerships in Healthcare

Over the past few years, the Workers' Compensation Board has turned a particular focus to the management of its relationships with healthcare providers. This focus continued through 2007, resulting in the implementation of a new contract with Doctors Nova Scotia aimed at ensuring the Workers' Compensation Board has timely, necessary information to assist in planning for a worker's return to work. Better information will lead to anticipated positive impacts on durations and on return to work and health outcomes.

Issues Resolution

The Issues Resolution Working Group is an internal, operational group comprised of individuals from the Workers' Advisers Program, the Workers' Compensation Appeals Tribunal, and the Workers' Compensation Board. It was established in response to the Workplace Safety and Insurance System Strategic Plan (2004 – 2008) in reference to the goal to "Improve Service Delivery". The group works to develop and implement issues resolution initiatives to support improved communication, information sharing and overall efficiency of the workers' compensation system. Recommendations for change are provided to the Heads of Agencies Committee, emphasizing a collaborative and integrated approach to appeal management and improved case management.

During 2007 the Issues Resolution Working Group continued to meet regularly, exploring opportunities to reduce litigiousness in the System and to ensure that the right decision is made on a claim from the beginning, reducing the need to appeal.

Report of the Minister's Review Committee of the Occupational Health & Safety Advisory Council

As suggested by stakeholders, the Minister of the Department of Environment and Labour convened a committee, requesting they undertake a review of the Occupational Health and Safety Advisory Council to ensure it is appropriately structured and supported to ensure its effectiveness now and in the future. The Report (February 2008) includes recommendations that address the composition and terms of the Advisory Council, orientation and training for new and current members, suggestions for subcommittees of the Advisory Council, support for the co-chairs, and for communication, priority planning, agenda development and compensation. The Review Committee's recommendations are intended to ensure effective processes that enable employers and workers to collectively provide advice to the Office of the Minister and, through the Minister, advice to the department to improve the health and safety of workplaces in Nova Scotia.

Stakeholder Counsellors System

Development of the Stakeholder Counsellors System continued in 2007. The system is comprised of two programs that will run as pilots to provide navigation support to workers and employers. The employer program will be administered through the Canadian Manufacturers and Exporters and governed by an Employers Advisory Council, comprised of representatives of employer groups. The worker program will be run through the Federation of Labour.

These programs offer a great opportunity for increased support to the people the System serves. It is anticipated that the counsellors will be in place early in 2008.

Department of Labour and Workforce Development

During 2007 government decided to establish a new department to focus on Nova Scotia's workforce. The newly formed Department of Labour and Workforce Development will be responsible for the labour mandates of the previous Department of Environment and Labour, and the adult learning and skills and apprenticeship mandates of the Department of Education. During 2008/09 this new Department will evolve to develop an integrated workforce development service delivery model.

Changes came into effect as of April 1st 2008. The new department presents opportunities to improve workplace safety skills throughout Nova Scotia's labour force.

System Performance

System performance is monitored on an ongoing basis, the results used by stakeholders and agencies alike to gauge the health of the System, measure progress towards achievement of our vision and to identify what parts of our plan are working. For a comprehensive description of our performance measurement methodology refer to Appendix D.

Table 1 depicts the System Scorecard, and measures within each quadrant. For more information on 2007 performance results, refer to Appendix C.

Table 1: System Scorecard – 2007

Measure	Actual
OUTCOMES	
Composite Duration	102
% Labour Force Covered	72
% Return To Work	93
Injury Rate	2.6
Injury Rate, Claims > 26 Weeks	0.14
SERVICE DELIVERY	
Stakeholder Satisfaction Index	
Injured Worker Satisfaction Index for WCB Program Delivery	75%
Employer Satisfaction Index for WCB Program Delivery	81%
Workers' Advisers Program Client Satisfaction	86%
Occupational Health and Safety Division Client Satisfaction:	
Publication Mail-Out, Overall Satisfaction	4.7/5
Division Web Site, Overall Usefulness	75%
Injured Worker Satisfaction, claims > 26 weeks ¹	-
Stakeholder Awareness of Importance of Workplace Health & Safety	78%
Decisions Overturned On Appeal	40%
EFFECTIVE GOVERNANCE	
Stakeholder Satisfaction Index – Governance	Measure Under Development
FINANCIAL SUSTAINABILITY	
Benefits Comparison	Appendix D
% Funded	75%
Average Assessment Rate	\$2.64

¹ At the time of printing, this data was not available; upon availability, an addendum will be provided

MEETING OUR OBLIGATIONS UNDER THE LAW

For any program governed by law compliance with the associated *Act*, regulation and policy is a key performance expectation. The state of compliance of each agency within the Workplace Safety Insurance System to their legal obligations is outlined in Appendix E.

WHERE TO FROM HERE

2007 saw progress on a number of fronts: implementation of the Violence in the Workplace regulations; continued collaboration by agencies toward better service and more integrated delivery to workers and employers; enhancement to/addition of services for stakeholders; and the ongoing implementation of new System performance measures.

Stakeholder engagement throughout 2007 was substantial, lending to a more collaborative approach and in turn better outcomes. The collaborative journey will take longer, but the product will be stronger as a result.

Taking into consideration our progress against System performance measures as of year-end 2007 and progress in the development of relationships within the System, our journey continues. We appear to be on the right path. In 2008 we will continue with our plan and maintain focus on collaboration, stakeholder engagement, and further improvement of outcomes.

APPENDIX A:
WORKPLACE SAFETY AND INSURANCE
SYSTEM – AGENCY CONTACT
INFORMATION

**OHS Division, Department of Environment and Labour
[Department of Labour and Workforce Development,
effective April 1, 2008]**

5151 Terminal Rd.
P.O. Box 697
Halifax NS, B3J 2T8

(902)424-5400
Toll Free: 1 (800) 952-2687
www.gov.ns.ca/enla

Workers' Advisers Program

5670 Spring Garden Rd., Suite 502
P.O. Box 1063
Halifax NS, B3J 2X1

(902)424-5050
Toll Free: 1(800)774-4712
www.gov.ns.ca/enla/wap

Workers' Compensation Appeals Tribunal

5670 Spring Garden Rd., Suite 1002
Halifax NS, B3J 1H6

(902)424-2250
Toll Free: 1(800)274-8281
www.gov.ns.ca/wcat

Workers' Compensation Board of Nova Scotia

HALIFAX OFFICE

5668 South St.
P.O. Box 1150
Halifax NS, B3J 2Y2

(902)491-8999
Toll Free: 1(800)870-3331
www.wcb.ns.ca

Workplace Safety and Insurance System

www.wsis.ns.ca

APPENDIX B: WORKPLACE SAFETY AND INSURANCE SYSTEM – INITIATIVES TABLE

WORKPLACE SAFETY AND INSURANCE SYSTEM INITIATIVES – PROGRESS TO DATE

GOAL: IMPROVE OUTCOMES FOR WORKERS AND EMPLOYERS

INITIATIVE	STATUS
REDUCE INJURY RATE	
Social Marketing campaign	Operational
Core Curriculum	Ongoing
Youth Education program	Operational
Explore options for Certification of Trainers program	Not being pursued at this time
Employer Account Look Up	Operational
Develop industry support networks	Ongoing
Investigate experience rating range	Not being pursued at this time
Develop new safety incentive program	Operational
Develop safety audit program	Operational
Develop disincentive program	Operational
Diving Strategy	Operational
Workplace Violence Strategy	Operational
IRS improvements	Ongoing
RETURN-TO-WORK	
Develop baseline measurement and set targets	Ongoing
Develop survey tool for return-to-work	Ongoing
Develop strategy and train staff to educate employers	Ongoing
Consult stakeholders and train staff in best practices	Ongoing
Improve management of service provider contracts	Ongoing
Explore certificate in Occupational Health	In progress
Support Disability Prevention and Management course	Ongoing
Educate physicians on return-to-work	Ongoing

GOAL: IMPROVE SERVICE DELIVERY

INITIATIVE	STATUS
ACCESSIBILITY	
Youth education program	Operational
Regional workshops	Operational
New service channels	Ongoing; 2007, further developments to MyAccount
Investigate integrated telephone inquiry service	To be investigated as part of the Service Delivery Model project
Determine reading level of clients	Outstanding
Develop plan for communicating with special needs clients	Outstanding
Inquiry Service Funding / Support	Ongoing
ISSUE RESOLUTION	
Joint working group to explore new forms of issue resolution	Ongoing
Develop opportunities for joint agency training	Ongoing
Provide WAP with access to expedited services	Outstanding

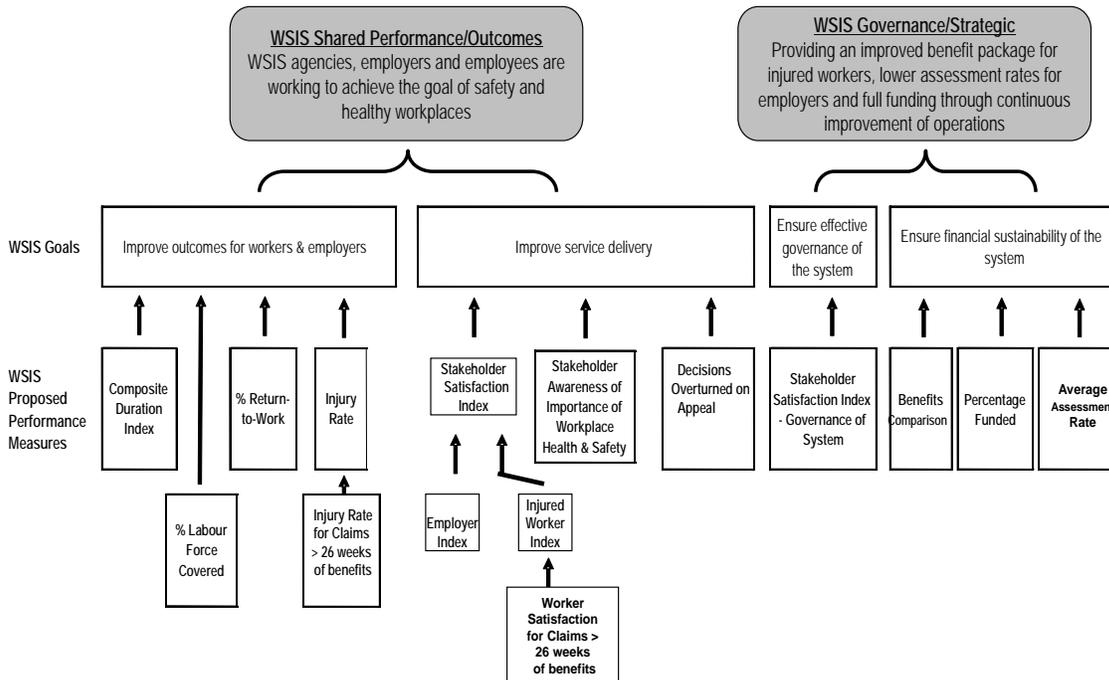
COMPLETED INITIATIVES

INITIATIVE	STATUS
Produce quarterly agency reports	Complete; since changed to bi-annual at suggestion of SPAC
Collaborate with Medical Society (i.e. website)	Complete, 4 th Quarter 2003
Organize first WSIS Annual General Meeting	Completed, Q2 2004 and conducted as an annual event
Develop policy for stakeholder consultation	Completed Q1 2004; policy under review
Establish inter-agency policy forum	Complete, Q1 2004
OHS grant program	Complete, Q2 2005
Establish System Performance Measures group	Complete, recommendation provided July 2005; group disbanded when System Performance Advisory Committee established
Create System website	Phase 1 complete Q4 2004
Develop priority employer program	Program development complete; ongoing and operational
Implement most effective delivery model for RTW	Ongoing and operational; further development as part of Service Delivery Model project
Develop single document describing System	Complete - Incorporated into the WSIS website

APPENDIX C:
WORKPLACE SAFETY AND INSURANCE
SYSTEM – PERFORMANCE MEASUREMENT
RESULTS 2007

WSIS Performance Measures

Figure C.1



Performance Measurement Process

Over the past year, the System Performance Advisory Committee has continued to focus on defining appropriate System measures and monitoring performance in order to understand opportunities for change or improvement to the System to better serve stakeholders.

The System Performance Advisory Committee has engaged in consultation with stakeholders and the agencies to determine and review proposed targets. Based on these discussions, it was determined that at this point, targets should be set at the agency level. Where agencies have set targets, they are included with the appropriate performance measure.

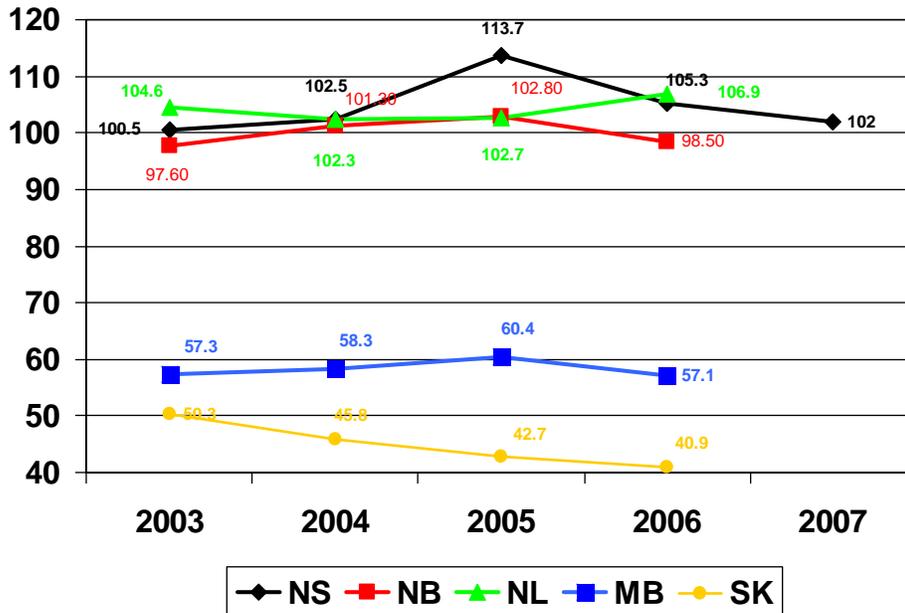
The Committee also examined the Workplace Safety and Insurance System Annual Report in comparison to the Public Sector Accounting Board's guidelines for public performance reports (see Appendix F). They determined that the Workplace Safety and Insurance System Annual Report meets recommended best practices.

Goal: Improve Outcomes for Workers and Employers

Performance Measure: Duration Index

Provides a summary indication of the length of time to resolve claims, including the most serious claims that may extend over a long period of time. This measure indicates the effectiveness of return-to-work efforts and disability management.

Historical Performance:



WCB Target:

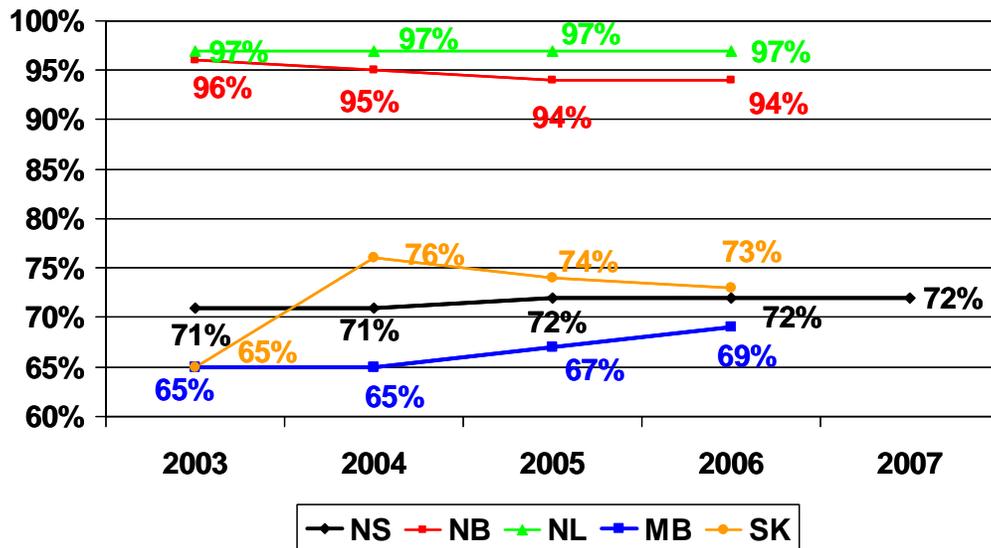
2012: 89 Days

Goal: Improve Outcomes for Workers and Employers

Performance Measure: Percentage of Labour Force Covered

Measures the proportion of the employed labour force that is eligible for benefits under the provincial workers' compensation system.

Historical Performance:

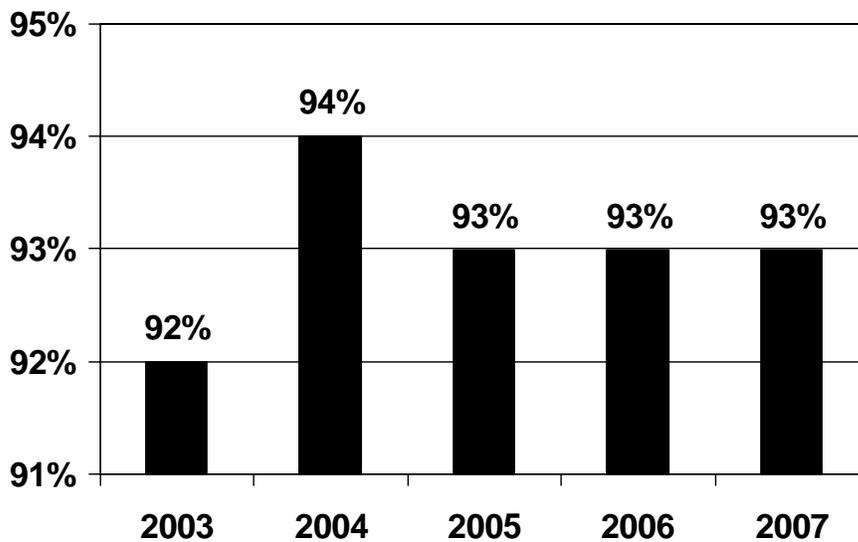


Goal: Improve Outcomes for Workers and Employers

Performance Measure: Percentage Return to Work at 100% Pre-injury Earnings

Measures the percentage of injured workers returning to work at 100% of pre-injury earnings.

Historical Performance:



WCB Target:

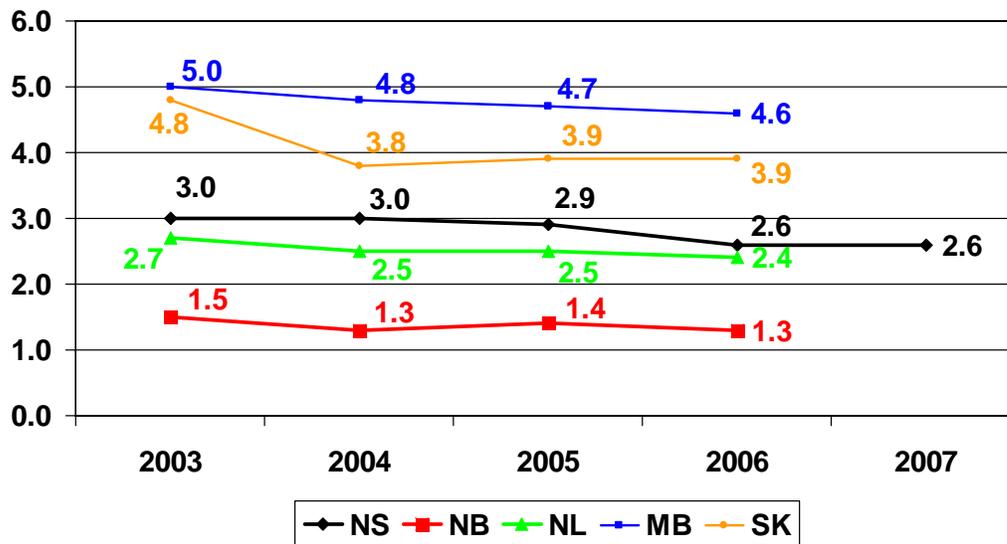
2012: 93%

Goal: Improve Outcomes for Workers and Employers

Performance Measure: Injury Rate

Measures the occurrence of workplace injury for workers in each jurisdiction in terms of the proportion of workers who suffer a lost-time work injury.

Historical Performance:



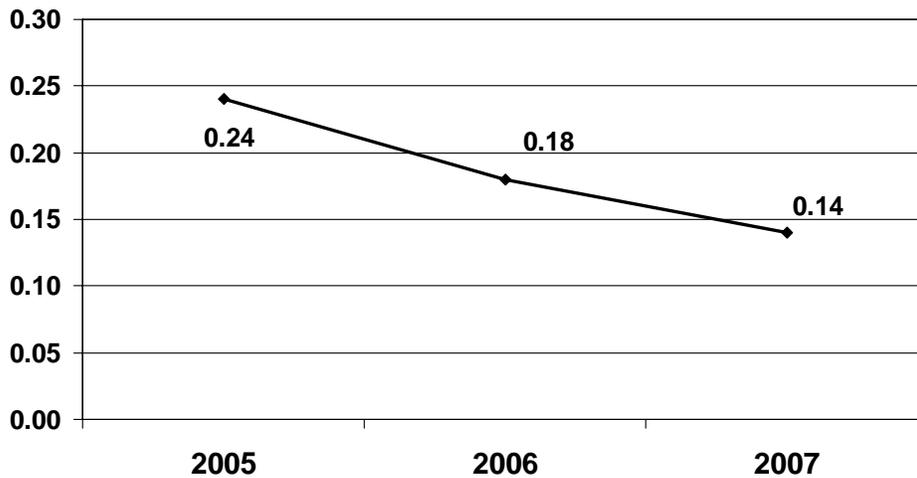
WCB Target:

2012: 2.3%

Performance Measure: Injury Rate for Injured Workers Where Short-Term Disability Benefits Exceed 26 Weeks

Measures the occurrence of workplace injury for workers in each jurisdiction in terms of the proportion of workers who suffer a lost-time work injury and received short-term disability benefits exceeding 26 weeks.

Historical Performance:



Goal: Improve Service Delivery

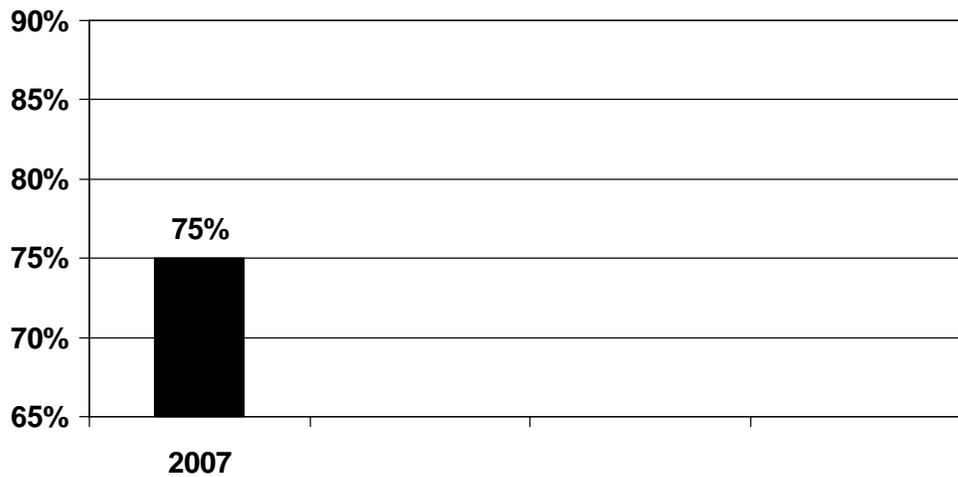
Performance Measure: Stakeholder Satisfaction Index – Program Delivery

The Stakeholder Satisfaction Index is intended to provide an overall rating of satisfaction of stakeholders with the services they receive within the Workplace Safety and Insurance System. This measure will be developed in the future. In the meantime, the following data is provided for 2007:

- Injured Worker Satisfaction Index for Workers' Compensation Board Program Delivery,
- Employer Satisfaction Index for Workers' Compensation Board Program Delivery,
- Workers' Advisers Program Client Satisfaction, and
- Occupational Health and Safety Division Client Satisfaction.

Injured Worker Satisfaction Index for Workers' Compensation Board Program Delivery

As of 2007, the Workers' Compensation Board began reporting a new injured worker satisfaction index measure (based on a roll-up of a number of drivers) to determine whether/to what level injured workers' priorities are being satisfied. This measure is intended to satisfy sound statistical properties, garner broad acceptability, and be reflective of the determinants of overall satisfaction. The new measure weights the drivers of satisfaction, which can be validated on a regular basis. This change in methodology does not allow us to compare or restate historical performance.

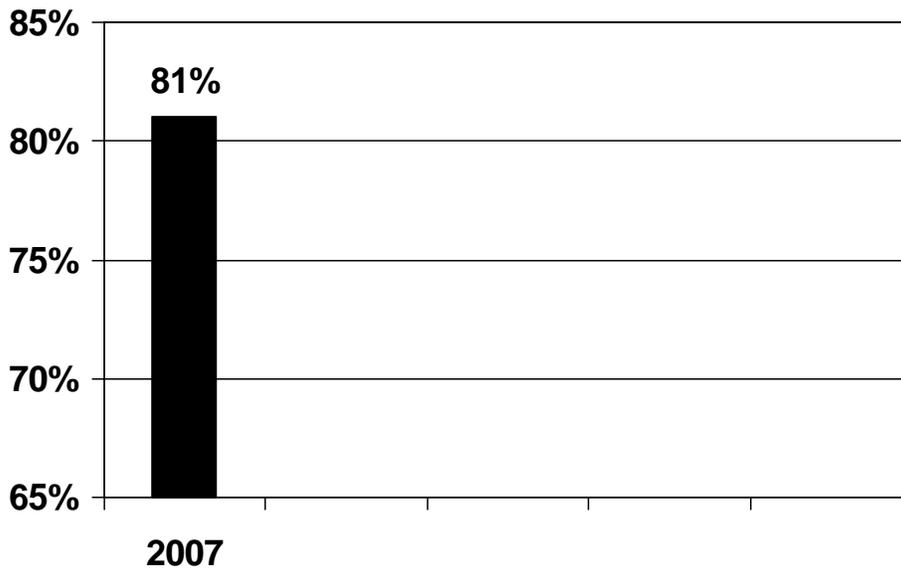


WCB Target:

2012: 70%

Employer Satisfaction Index for Workers' Compensation Board Program Delivery

As of 2007, the Workers' Compensation Board began reporting a new employer satisfaction index measure (based on a roll-up of a number of drivers) to determine whether/how employers' priorities are being satisfied. This measure is intended to satisfy sound statistical properties, garner broad acceptability, and be reflective of the determinants of overall satisfaction. The new measure weights the drivers of satisfaction, which can be validated on a regular basis. This change in methodology does not allow us to compare or restate historical performance.



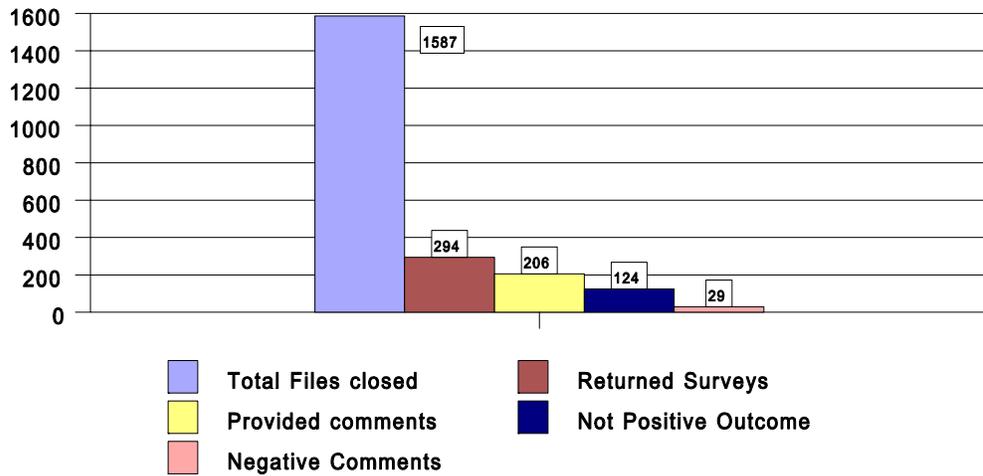
WCB Target:

2012: 70%

Workers' Advisers Program Client Satisfaction

The Workers' Advisers Program mails satisfaction surveys to clients with their closed file. For 2007, 86% of Workers' Advisers Program clients "strongly agreed" or "agreed" that the service provided satisfied their requirements.

Survey Results for 2007



Occupational Health and Safety Division Client Satisfaction

The Occupational Health and Safety Division polls its clients regarding satisfaction with publications mail-outs and with the Division's website.

Publications Mail-Out Service Client Satisfaction:

Question	2007	2006/ 2007	2005/ 2006	2004/ 2005	2003/ 2004
Material received within an acceptable time (% Yes)	100	100	96	100	-
Correct material received (% Yes)	100	100	68	99	-
Friendliness (1-5 scale)	4.7	5.0	4.6	4.5	4.5
Laws well written (1-5 scale)	4.4	4.0	3.9	3.5	3.5
Laws interesting (1-5 scale)	3.0	3.4	3.6	3.7	4.0
Other materials well written (1-5 scale)	4.4	4.6	3.6	3.8	4.0
Other materials interesting (1-5 scale)	4.2	4.4	3.4	3.2	4.0
Overall satisfaction (1-5 scale)	4.7	5.0	4.5	4.6	4.0
% respondents self-identified as "Management"	-	60%	32%	74%	-
% respondents self-identified as "JOHSC members"	-	60%	61%	53%	-

- Result not available.

1 = Worst 5 = Best

Internet Satisfaction:

Question	2007	2006/ 2007	2005/ 2006
How would you rate the site navigation?	73%	71%	65 %
How would you rate the site's visual appeal	75%	71%	66 %
How would you rate the ability to find what you want quickly?	66%	64%	41 %
How would you rate the site's search abilities?	50%	67%	50 %
How would you rate the site's overall usefulness?	75%	77%	75 %

Goal: Improve Service Delivery

Performance Measure: Satisfaction Index for Injured Workers Where Short-Term Disability Benefits Exceed 26 Weeks

Provides an overall rating of satisfaction of injured workers, where short-term disability benefits exceed 26 weeks, with the services and outcomes they received from the Workplace Safety and Insurance System. The intent of the survey is to determine if the satisfaction rating of these workers differs from the overall injured worker population.

Historical Performance:

At the time of printing this report, data was not available. Upon availability, an addendum will be provided.

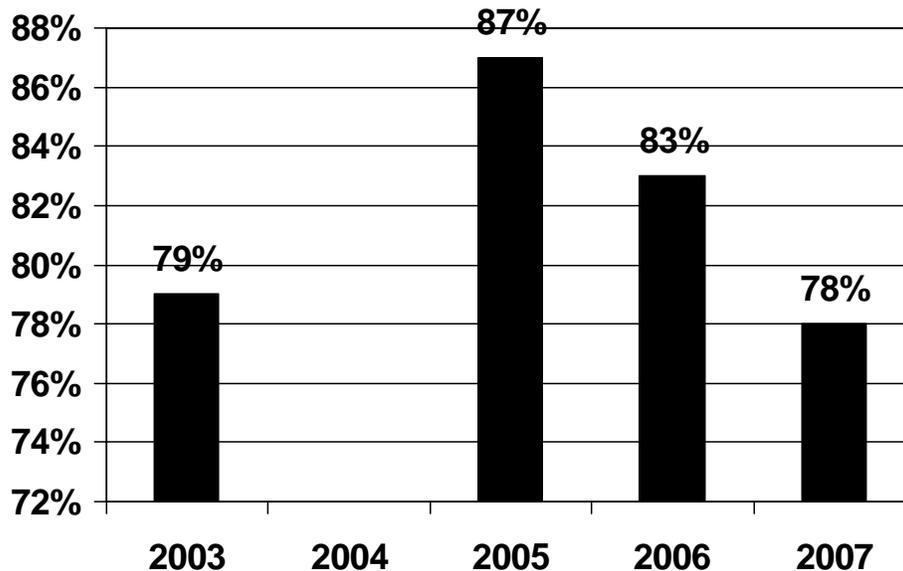
Goal: Improve Service Delivery

Performance Measure: Stakeholder Awareness of Importance of Workplace Health & Safety

Gauge whether Nova Scotians are recognizing health and safety as an important workplace issue.

A future measure may look at the amount of participation in training programs, but we cannot currently measure participation. An index may be the most appropriate way to measure awareness with a series of questions such as how many employers have a Certificate of Recognition and/ or a combination of questions from the Omnibus survey.

Historical Performance:



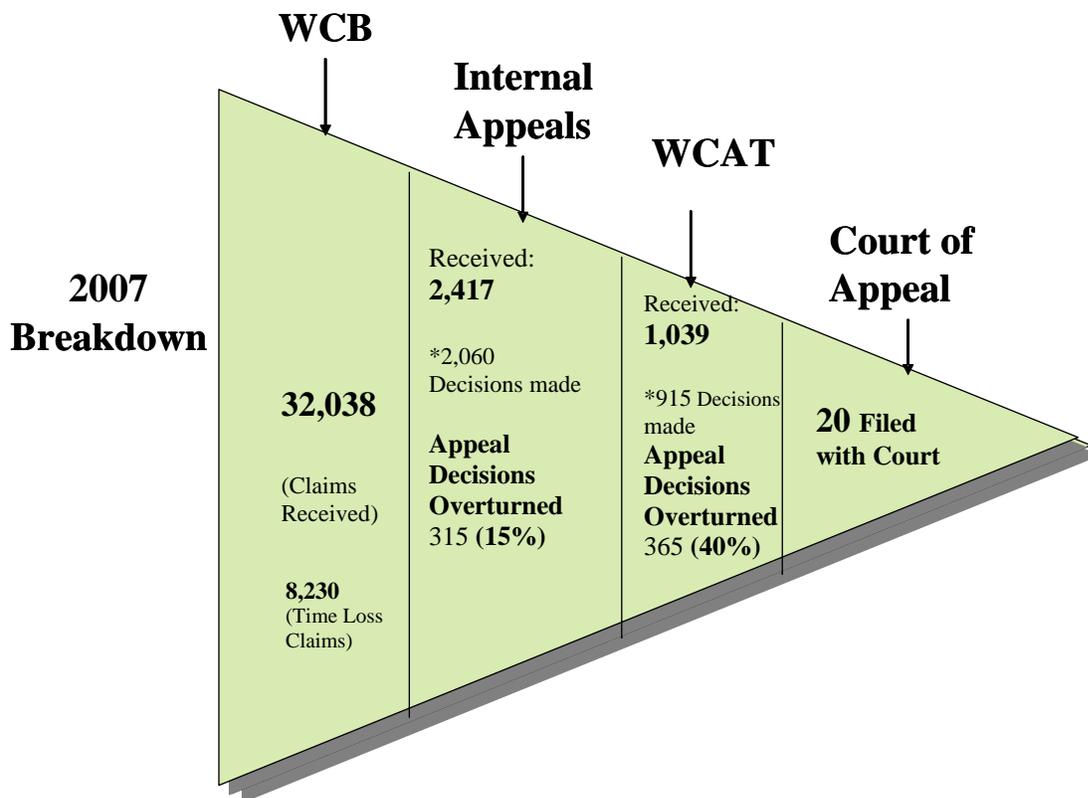
Note: No survey undertaken in 2004.

Goal: Improve Service Delivery

Performance Measure: Decisions Overturned on Appeal

This is a measure of activity among the agencies. The ultimate objective is to determine a measure of decision quality, but a measure has not yet been established. The System Performance Advisory Committee will continue to examine information and explore alternatives to determine the appropriate measure. Due to the wide range of perspectives relating to this issue we do not anticipate an early resolution.

Historical Performance:



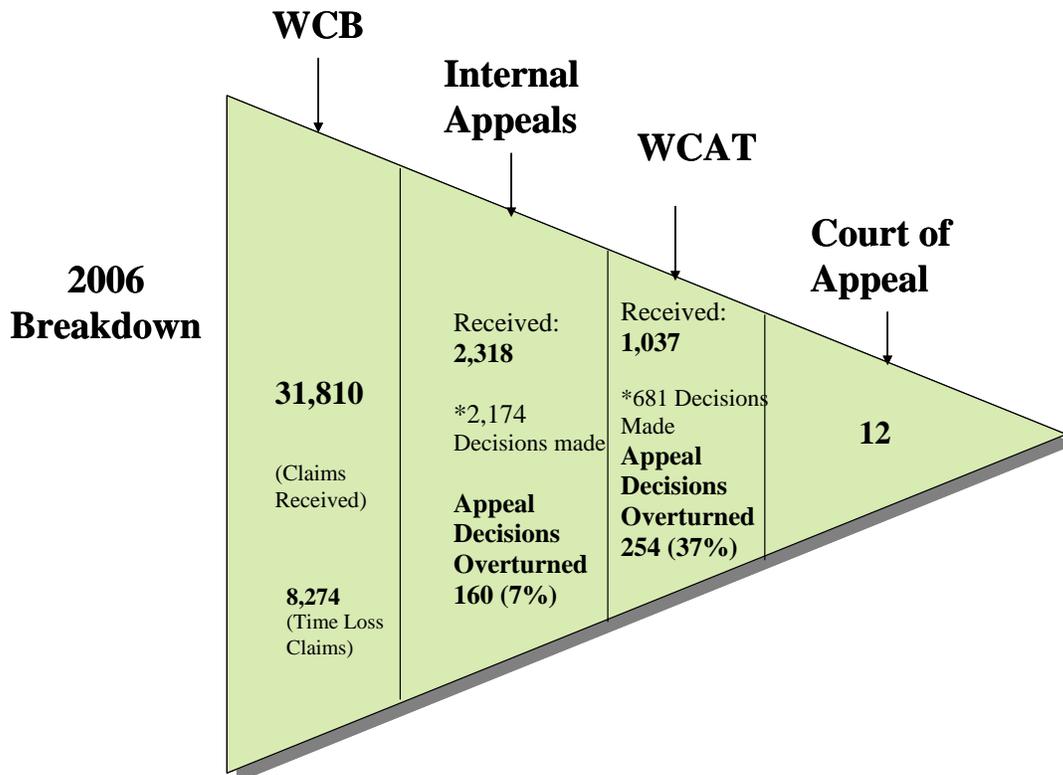
* The difference between the appeals received at each level and the decisions made are those appeals that are still in progress and have yet to be decided.

Goal: Improve Service Delivery

Performance Measure: Decisions Overturned on Appeal

Measure of how often decisions are challenged.

Historical Performance:



* The difference between the appeals received at each level and the decisions made are those appeals that are still in progress and have yet to be decided.

Goal: Ensure Effective Governance of the System

Performance Measure: Stakeholder Satisfaction Index

Provide an overall rating of satisfaction of injured workers and employers with the level of engagement with the Workplace Safety and Insurance System. The Committee is considering an index measure looking at some factors as follows: opportunity for stakeholder input, occurrence of consultation, accessibility of documents, whether regular meetings occur, whether performance measures are reported out, and satisfaction with governance changes based on a survey of key stakeholders.

Historical Performance:

This is a new measure. The results will be measured using this survey and a baseline will be determined in 2008 for future years.

Goal: Ensure Financial Sustainability of the System

Performance Measure: Benefit Comparison

Table C.1 provides a summary comparison of the “package” of benefits provided within the workers’ compensation system. The Benefit Comparison incorporates the following components:

1. Percentage of Earnings Covered – Long term
2. Fatality Benefits Other than Pensions – Immediate Lump Sum
3. Maximum Earnings Covered
4. Annuity – Retirement Benefit
5. Consumer Price Index or Average Industrial Wage Index – Inflation Protection
6. Waiting Period for Benefits
7. Canada Pension Plan Offset Reduction for Earnings Loss Benefits
8. Supplementary Benefits for Low Income Workers

Table C.2 indicates the benefit amounts available under various earnings and claim duration scenarios.

Table C.1 Comparison of Compensation Benefits

Index Area	NS	NB	NL	MB	SK
Component	Description	Description	Description	Description	Description
Waiting period	2/5ths	3/5ths	No	No	No
CPP offset for earnings loss benefit	Yes, 50% is offset	Yes, 50% is offset	Yes, 75% of net CPP benefits is offset	Yes, 100% offset	Yes, after 12 months of loss of earnings capacity, 50%
Percentage of earnings covered: Long-term	85% of net	85% loss of earnings	80% of net	80% of net	90% of net
Fatal benefits other than pensions - immediate lump sum	\$15,000 at date of death	None	\$15,000 or 26 times the worker's avg weekly net earnings at time of injury, whichever is greater	\$64,200	None
Maximum Earnings covered	\$48,400	\$54,200	\$49,295	no maximum	\$55,000
Average PMI/PIB	9.8%	9.5%	10.01%	5.6%	11.0%
Annuity	Yes, 5% extended earnings replacement benefit	Yes, 5% extended earnings replacement benefit	Worker paid a pension replacement benefit at age 65 if loss of a pension benefit due to compensable injury can be proven.	Yes, 5% extended earnings replacement benefit	Yes, 5% extended earnings replacement benefit
CPI Index or AIW index	Yes, 1/2 of CPI	Yes, 100% of CPI	Yes, 100% of CPI	Yes, AIW	Yes, 100% of CPI
Supplementary Benefits	Yes	No	No	No	No

Table C.2 Benefits Amounts under Various Earnings and Duration Scenarios

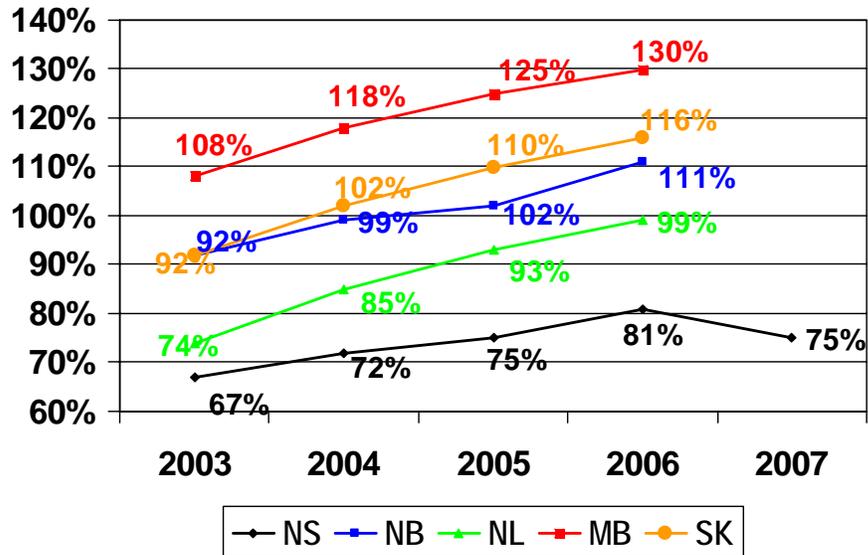
Annual Earnings	Claim Duration (weeks)	NS Weekly Benefit Amt		NB Weekly Benefit Amt		MB Weekly Benefit Amt		NL Weekly Benefit Amt		SK Weekly Benefit Amt	
\$11,000	2	75% of Net	\$87.35 (1 st week benefit)	85% of Net	\$66.60 (1 st week of benefit)	100% of Net	\$185.48	80% of Net	\$154.50	90% of Net	(min \$324.77)
	6	75% of Net	\$145.58	85% of Net	\$166.49	100% of Net	\$185.48	80% of Net	\$154.50	90% of Net	(min \$324.77)
	52	85% of Net	\$164.99	85% of Net	\$166.49	100% of Net	\$185.48	80% of Net	\$154.50	90% of Net	(min \$324.77)
\$34,000	2	75% of Net	\$225.52 (1 st week benefit)	85% of Net	\$169.76 (1 st week of benefit)	90% of Net	\$432.32	80% of Net	\$394.77	90% of Net	\$496.12
	6	75% of Net	\$375.86	85% of Net	\$424.40	90% of Net	\$432.32	80% of Net	\$394.77	90% of Net	\$496.12
	52	85% of Net	\$425.98	85% of Net	\$424.40	90% of Net	\$432.32	80% of Net	\$394.77	90% of Net	\$496.12
\$55,000	2	75% of Net	\$304.27 (1 st week benefit)	85% of Net	\$253.56 (1 st week of benefit)	90% of Net	\$658.78	80% of Net	\$553.90	90% of Net	\$688.61
	6	75% of Net	\$507.11	85% of Net	\$633.91	90% of Net	\$658.78	80% of Net	\$553.90	90% of Net	\$688.61
	52	85% of Net (max \$48,400)	\$574.73	85% of Net (max \$54,200)	\$633.91	90% of Net (no max)	\$658.78	80% of Net (max \$49,295)	\$553.90	90% of Net (max \$55,000)	\$688.61

Goal: Ensure Financial Sustainability of the System

Performance measure: Percentage Funded

Measures the overall financial health of the system.

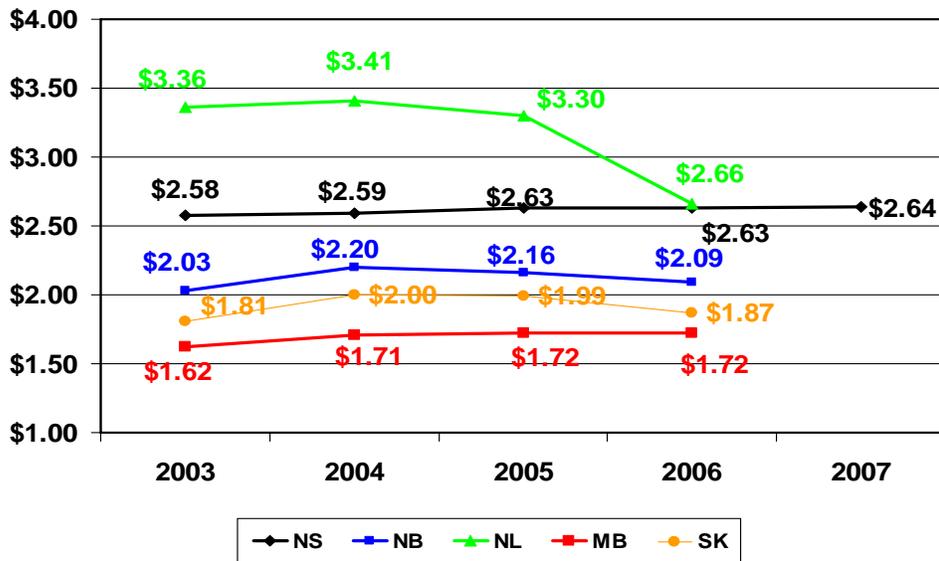
Historical Performance:



Performance Measure: Average Assessment Rate

To measure the average assessment rate actually collected from insured employers.

Historical Performance:



APPENDIX D: WORKPLACE SAFETY AND INSURANCE SYSTEM – PERFORMANCE MEASUREMENT METHODOLOGY

System Performance Measures Definition

Definition Process

Performance measures for the Workplace Safety and Insurance System are defined in direct correlation with the System's goals. For a complete list of goals and objectives refer to Table D.1.

Table D.1 – WORKPLACE SAFETY AND INSURANCE SYSTEM GOALS AND OBJECTIVES

Improve outcomes for workers and employers
Reduce Workplace Injury
<ol style="list-style-type: none">1. Increase worker and employer awareness and knowledge of rights, responsibilities, risks and best practice related to illness and injury prevention2. Encourage positive health and safety attitudes and behaviours3. Increase compliance with legislative standards and the adoption of best practice4. Improve health and safety outcomes
Return to Work
<ol style="list-style-type: none">1. Ensure safe and timely return to work2. Improve the satisfaction of injured workers and employers with their return to work experience3. Increase awareness of the benefits of safe and timely return to work
Improve service delivery
Accessibility of Information and Information Sharing
<ol style="list-style-type: none">1. Increase awareness and understanding of the system2. Increase accessibility of service3. Increase accessibility of information
Issue Resolution
<ol style="list-style-type: none">1. Issue the correct decision the first time2. Increase the understandability of letters and decisions3. Increase the efficiency of issue resolution4. Increase worker and employer involvement in decision-making5. Increase the fairness of the System

Table D.1 – WORKPLACE SAFETY AND INSURANCE SYSTEM GOALS AND OBJECTIVES(Cont'd)

Ensure effective governance of the System
Formal Accountability Structure
<ol style="list-style-type: none">1. Establish an ongoing agency committee to oversee the day-to-day implementation of the System plan2. Produce agency quarterly reports and a semi-annual update on the System plan
Stakeholder Consultation
<ol style="list-style-type: none">1. Increase stakeholders' understanding of how they can influence policy/corporate decisions2. Improve stakeholders' level of satisfaction with the meaningful opportunities they have to provide input into the policy development process, including inter-agency consultation3. Adhere to agreed-to consultation process for policy development4. Improve stakeholders' level of satisfaction with the meaningful opportunities they have to provide input into corporate decisions for the Workplace Safety and Insurance System
Ensure financial sustainability of the System
<ol style="list-style-type: none">1. Full funding as outlined in the Funding Strategy2. In the event of surplus funds in any given year, discuss gains sharing opportunities to: increase benefits for injured workers; reduce employer assessment rates; and/or expedite retirement of the unfunded liability

Which measures are used to monitor system performance is heavily influenced by stakeholders through the System Performance Advisory Committee. The System Performance Advisory Committee recommends measures to the partner agencies through Heads of Agencies Committee. Once agreement is reached, it is those measures that are monitored by agency employees and stakeholders alike. Currently agreed-upon measures are depicted in Figure C.1.

Performance is reported to stakeholders semi-annually – a Mid-Year Performance report in the fall (prior to the fall stakeholder consultation session) and a Year-End Performance report in the spring (prior to the Annual General Meeting). Reports are intended to provide stakeholders with the information necessary to determine whether their expectations are being met and to provide partner agencies with valuable feedback.

Measures Description

Goal: Improve Outcomes for Workers and Employers

Duration Index

The AWCBC methodology to calculate 'Composite Duration' is used. It is defined as the total number of calendar days compensated for short-term disability over the first five calendar years of duration/lifetime of a typical lost-time claim.

Short-term disability benefits are all income benefits during the initial period after the injury, before the injury has stabilized, plateaued or consolidated. This measure excludes chronic pain claims in the Transitional Services Unit. It is important to note that in Nova Scotia, the Workers' Compensation Board has a 2-day waiting period; therefore, the number of lost time claims in this measure is not reflective of every lost-time injury in other jurisdictions.

Percentage of Labour Force Covered

This measure is defined as the following:

$$\text{Percentage of workforce covered} = C/P \times 100$$

Where $C = C1 + C2$ and $C1$ = number of workers of assessable employers or self-employed workers opting for coverage

$C2$ = number of workers of self-insured employers (workers of the Government of Canada and the Province of NS)

P is the reference population. This is the "employed labour force" published by Statistics Canada.

Percentage Return to Work at 100% Pre-injury Earnings

The Return to Work measure is based on closed claims. If a claim is closed for whatever reason, it is included in the denominator of the calculation. The numerator is simply the denominator reduced by the sum of claims awarded an Extended Earnings Replacement Benefit (EERB) and the number of claims with outcome codes indicating no return to work or no suitable return to work. Claims with an Estimated Potential Earnings Ability (deemed claims) are given one of these outcome codes and therefore would be excluded from the numerator. Deemed claims are included in the denominator, but not in the numerator, therefore they are not in the 93% return to work number; rather they would fall within the 7% that did not return to work. Workers with deemed earnings are not included as having returned to work. They are included in the group that did not return to work.

Injury Rate

The AWCBC calculation is used where the injury rate is defined as follows:

$$N / C1 \times 100$$

Where N = total number of new lost-time claims for insured employers

C1 = number of workers of insured employers or self-employed workers opting for coverage.

This measure differs slightly from the Workers' Compensation Board Annual Report measure which looks at the rate of injury for all covered employers.

Injury Rate for Injured Workers Where Short-Term Disability Benefits Exceed 26 Weeks

The AWCBC calculation is used where the injury rate is defined as follows:

$$N / C1 \times 100$$

Where N = total number of new lost-time claims for insured employers for injured workers that have received short-term disability benefits in excess of 26 weeks.

C1 = number of workers of insured employers or self-employed workers opting for coverage

To be complete, the benefit payment information must be matured six months following year end to allow for those claims registered at the end of the year to potentially reach the 26 week mark.

Goal: Improve Service Delivery

Injured Worker Satisfaction Index

Current Workers' Compensation Board Measure: An independent third party research firm is hired to randomly survey current injured workers. The measure is based on a roll-up of a number of drivers to determine how the Workers' Compensation Board is satisfying the priorities of stakeholders. The goal was to develop a satisfaction index for injured workers and employers that has sound statistical properties, broad acceptability, and reflective of the determinants of overall satisfaction.

Approximately 1,500 workers with a compensable time-loss injury (medium and high risk injuries only) completed the survey, resulting in a confidence level of 95%.

Employer Satisfaction Index – Program Delivery

Current Workers' Compensation Board Measure: An independent third party research firm is contracted to randomly survey current employers. The results are an index based on a roll-up of a number of drivers of satisfaction. The measure weights the drivers of satisfaction which can be validated on a regular basis.

Analysis has indicated that these questions are linked to employer satisfaction. Approximately 1,000 employers are surveyed annually.

Program Effectiveness for Injured Workers Where Short-Term Disability Benefits Exceed 26 Weeks

This measure surveys current injured workers where benefit payments exceeds 26 weeks. Responses are rolled up based on a number of drivers to determine how each agency is satisfying the priorities of these injured workers and to determine if there are any differences in the results as compared to the overall injured worker population. The weighting of these drivers are validated on a regular basis.

Stakeholder Awareness of Importance of Workplace Health and Safety

This measures the percentage of Nova Scotians responding "critically important" or "important" to the question "How important is Occupational Health and Safety to you in your day-to-day work?" as part of the Atlantic Omnibus Survey. It has been suggested that an index may be the most appropriate way to measure awareness with a series of questions such as how many employers have a 'Certificate of Recognition' or a combination of questions from the current Omnibus survey.

Decisions Overturned on Appeal

The overturn rate of appeal decisions issued by the Workers' Compensation Appeals Tribunal (WCAT) and Workers' Compensation Board Internal Appeals.

Goal: Ensure Effective Governance of the System

Stakeholder Satisfaction Index - Governance

An independent third party research firm will be hired to survey stakeholders to determine overall satisfaction with the level of engagement with the Workplace Safety and Insurance System. "Engagement" is intended to measure stakeholders' confidence in the governance of the System (i.e. engagement, opportunity for input).

Goal: Ensure Financial Sustainability of the System

Percentage Funded

This measure is the ratio of total assets to total liabilities x 100; updated annually based on audited financial statements.

Benefit Comparison

This measure looks at a summary comparison of an overall “package” of benefits provided within the workers’ compensation system. It is the most appropriate means of comparison to date considering the differences among jurisdictions.

Average Assessment Rate

Total assessment revenue for the year (including experience rating adjustments and other adjustments) divided by assessable payroll for the fiscal year for all rate assessed, insured employers. The measure is expressed per \$100 of assessable payroll.

APPENDIX E: MEETING OUR OBLIGATIONS UNDER THE LAW

E.1. WORKERS' COMPENSATION BOARD

Statutory Requirement*	Section of the Act	Level of Compliance
Establish a permanent-impairment rating schedule to be applied in calculating the award for a permanent impairment resulting from an injury	s.34(3)	Full Compliance
Establish a schedule or procedure for determining required deductions	s.39 (1) & (3)	Full Compliance
WCB to determine an indexing factor based on one-half of the percentage change in the consumer price index for the preceding year	s.70(1)	Full Compliance
Not pay any account for medical aid by a physician, surgeon, hospital or other health professional or institution unless application is made within six months after the medical aid has been rendered	s.106	Full Compliance
Collect sufficient assessments and maintain an adequate Accident Fund (as defined)	s.115 (1) & s.116 (1)	Full Compliance. However the WCB's unfunded liability situation puts us at risk to meet the payment of future claims.
Keep separate accounts for every class, subclass or employer and every fund established by the Board	s.119 (1)	Full Compliance
Establish (and maintain) an experience rating program	s.121(7)	Full Compliance. An experience rating program was implemented in 1996.
Notify employers of assessment rates by Sept. 1 each year.	s.123 (1) & s.125 (1)	Full Compliance
Produce an annual report and quarterly reports meeting specific requirements	s.160 (1) & s.160A (1)	Full Compliance
WCB offices to be located in Halifax (HQ) and Sydney	s.170 (1)	Full Compliance. The WCB has offices in both Halifax & Sydney.
The Board shall pay a grant in lieu in respect of any real property exempt from taxation	s.171(4)	Full Compliance
Make specific pension contributions regarding staff and Board of Directors members	s.173(3)	Full Compliance
Appoint an external auditor to audit the Board's accounts	s.175 (1)	Full Compliance. Ernst & Young LLP are the external auditors for the WCB.

Statutory Requirement*	Section of the Act	Level of Compliance
All expenses shall be paid out of the accident fund	s.177 (1)and related sections – 10(2); 68(3); 102(2) (c); 114; 153(1) & 159(2)	Full Compliance
The Board to issue a card or other form of identification to any compliance officer	s.181(2)	Full Compliance
Make available to the public all Policies adopted by the Board of Directors	s.183(4)	Full Compliance. WCB policy manual is available on the WCB's website
No release of information unless in accordance with the <i>Freedom of Information and Protection of Privacy Act</i>	s.192	Full Compliance
A hearing officer shall render a decision on an appeal within 60 days of completion of the hearing	s.197(8)	Full Compliance
A hearing officer to postpone or adjourn an appeal and refer same to the Board Chair	s.199(1)	Full Compliance. No appeals were referred to the Chair in 2007.
If the Board Chair postpones or adjourns a hearing, the Board chair to ensure that the final disposition of an appeal is left to the independent judgment of a hearing officer	s.200(3)	Full Compliance. The Board did not postpone any appeals in 2007.

* these represent key statutory requirements of the WCB

E.2. WORKERS' ADVISERS PROGRAM

Statutory Requirement	Section of the Act	Level of Compliance
The Chief Worker Adviser shall establish a head office for the Program in the City of Halifax and shall establish other offices in other parts of the province where the number of appeals before the Board or the Appeals Tribunal by workers who reside in a part of the province warrant the establishment of another office.	s.263	Full Compliance
The Chief Worker Adviser shall make an annual report on the finances and operation of the Program to the Minister.	s.268	Full Compliance
No person shall be provided with advice or representation in connection with a claim for compensation...until a claim has been denied.	s.270 (2); Reg. 96-902 s. (3) (Workers' Advisers Program Eligibility Regulations)	Full Compliance Pursuant to Workers' Advisers Program Eligibility Regulations, O.I.C. 96-902, N.S. Reg. 174/96, s.3 (1), the Program may provide assistance, advice or representation to injured workers who may not otherwise be eligible for services at the discretion of the Chief Worker Adviser under exceptional circumstances, such as, but not limited to, representing the Worker when his Employer has appealed the Worker's successful claim for benefits.
...assistance, advice and representation under the Program may be provided to a worker where there is a reasonable expectation of success in the matter and of recovery of no less than \$500.	Workers' Advisers Program Eligibility Regulations, s.2(1)	Full Compliance. The Program has a periodic file audit/review process in place to monitor compliance.

E.3. WORKERS' COMPENSATION APPEALS TRIBUNAL

Statutory Requirement	Section of the Act	Level of Compliance
The Tribunal shall determine its own procedures...	s. 240(1)	Full Compliance, see WCAT Practice Directions at www.gov.ns.ca/wcat
The Appeals Tribunal shall notify the Board that an appeal has been filed and provide the Board with a list of the issues raised by the appeal.	s.243(2)	Full Compliance
A decision of the Appeals Tribunal shall be communicated to the participants in writing.	s.246(2)	Full Compliance
...the Appeals Tribunal shall decide an appeal within 60 days of completion of the oral hearing or, where no oral hearing is held, the date on which all submissions ...have been received [unless appeal is postponed pursuant to s. 247 or s.251]	s.246(3)	Full Compliance
The Appeals Tribunal shall issue a decision clearly stating the determination of the Appeals Tribunal on the appeal and shall state the reasons for the decision as briefly as possible without undue elaboration.	s. 252A	Full Compliance.
The oral evidence given before the Appeals Tribunal at a hearing shall be recorded... Recordings...shall be kept by the Appeals Tribunal for a period of two years...	s.253(1),(2)	Full Compliance
The Chief Appeal Commissioner shall make an annual report to the Minister of Justice within 90 days of the fiscal year end of the Appeals Tribunal respecting the operations and transactions of the Appeals Tribunal during the year.	s.257(1)	Full Compliance

E.4. OHS DIVISION, NOVA SCOTIA DEPARTMENT OF ENVIRONMENT AND LABOUR

(1) Statutory Requirement (Occupational Health and Safety Act)	Section of the Act	Level of Compliance
The Division shall be concerned with and maintain reasonable standards	s. 9(a)	Full Compliance
The Division shall prepare and maintain statistics	s. 9(b)	Full Compliance
The Division shall provide assistance	s. 9(c)	Full Compliance
The Division shall promote or conduct studies and research	s. 9(d)	Full Compliance
The Division shall encourage and conduct educational programs	s. 9(e)	Full Compliance
The Division shall submit an annual report to the OHS Advisory Council	s. 9(f)	Full Compliance
Recover percentage of costs from WCB	s. 10	Full Compliance
Appoint personnel	s. 11(1)	Full Compliance
No personnel with employment conflict appointed	s. 11(4)	Full Compliance
Appoint OHS - Advisory Council	s. 24(2)	Full Compliance
OHS – Advisory Council with equal representation for employer and employee stakeholders	s. 25(2)	Full Compliance
The Director shall determine the size of the committee; designation of employees to be members; or rules of procedure where agreement cannot be reached	s. 30	Not invoked during this period
Duty of the officer to provide certain information	s. 36	Full Compliance
Investigate work refusals	s. 43(1)(c)	Full Compliance
Investigate discriminatory action complaints and provide order or decision	s. 46(2)	Full Compliance
Seizure or removal of evidence	s. 48	Full Compliance
Officer shall endeavour to consult with a reasonable number of employees during the inspection.	s. 50	Full Compliance
Provision of written decision or order where requested	s. 54	Full Compliance
Provision of written order following an oral order	s. 55(2)	Full Compliance
Specify time within which an order has to be complied with	s. 56(2)	Full Compliance
Protect confidential business information	s. 61(3)	Full Compliance
Protect medical information	s. 62(1)	Not invoked during this period
Protect information provided in confidence	s. 62(2)	Full Compliance
Director will consider appeals	s. 67(3)	Full Compliance
Director to provide copies of decision to parties	s. 67(9)	Full Compliance
Minister to seek recommendations from employer and employee representatives in establishing a pool of Appeal Panel members	s. 68(1)	Full Compliance

(1) Statutory Requirement (Occupational Health and Safety Act)	Section of the Act	Level of Compliance
Minister to designate an Appeal Panel to hear an appeal	s. 68(3)	Full Compliance
Deputy Minister to provide notice of appeal to Appeal Panel members	s. 69(5)(a)	Full Compliance
Appointed Appeal Panel to hold hearing	s. 69(5)(b)	Full Compliance
Appeal Panel Chair to provide copies of decision to parties	s. 69(10)	Full Compliance
Monies to be held "In Trust"	s. 72(6)	Not invoked during this period
"In Trust" monies to be paid	s. 72(7)	Not invoked during this period
Procedures to follow where power to arrest utilized	s. 73(1), (2), (3)	Not invoked during this period
Prosecution initiated within two years	s. 79	Full Compliance
Sunset clause provisions	s. 82(1A), (1B), (1C)	Not Proclaimed
Requirements related to deviation decision	s. 83(10)	Full Compliance
Director to provide copies of decision to parties	s. 83(12)	Full Compliance

(2a) Legal Requirements from Regulations	Section	Level of Compliance
<i>Appeal Panel Regulations</i>		
Appeal office shall identify to the Minister the selected chair and members	5	Full compliance
Where parties to an appeal agree on having one person hear the appeal the appeal office shall provide that information to the Minister	5	Not invoked during this period
The appeal office shall assist the selected chair in scheduling the hearing and communicate the date and location of the hearing	6	Full compliance
The appeal office shall identify a selected chair from the list of persons established pursuant to the Act for the purpose of chairing an appeal pan	7	Full compliance
The appeal office shall identify two selected members for an appeal panel, one representing employers and one representing employees	8	Full compliance
The appeal office will inform the Minister of the availability of the selected members, and prepare an appointment letter for consideration by the Minister, and the Minister shall designate an appeal panel to hear the matter	9	Full compliance
The appeal office to maintain a record of the decision-making process for possible future submission to the court	13	Full compliance

(2a) Legal Requirements from Regulations	Section	Level of Compliance
<i>Disclosure of Information Regulation Requirements</i>		
Where a denial of a request by health professional is referred to the Director, the Director shall forthwith inform the employer, supplier or manufacturer who denied the request, of the referral and shall give the health professional and the employer, supplier or manufacturer who denied the request a reasonable opportunity to make representations	10	No review completed during period
Director shall receive representations and ensure confidentiality; any other information and representations submitted to the Director shall not be open to or made available to the public or any other person.	11	No review completed during period
<i>General Blasting Regulation Requirement</i>		
Director shall issue the certificate to the blaster.	21	Full compliance
<i>Occupational Health Regulation Requirements</i>		
Officer to issue a Notification Order where it can be shown an occupational health hazard exists and the employer has been advised of the hazard, its extent and implication.	7	No notification order issued during period
Notification Order to be in writing	7	No notification order issued during period
Officer to report facts to Director if compliance with notification orders has not occurred	8	No notification order issued during period
Compliance Order referred shall be in writing; record that the employer is in violation of these regulations; record that a Notification Order has been issued; specify a period of time within which the employer shall be required to remedy the hazardous situation	8	No compliance order issued during period
<i>Underground Mining Regulation Requirements</i>		
Director must review information in a timely manner	58	Full compliance
Director must notify the employer when the review is complete and the notice must state the cost of the review	58	Full compliance

APPENDIX F:
CANADIAN INSTITUTE OF CHARTERED
ACCOUNTANTS – PUBLIC SECTOR
ACCOUNTING BOARD'S GUIDE TO
PREPARING PUBLIC PERFORMANCE
REPORTS

The Public Sector Accounting Board of Canada has put together a guide based on their recommended practices to serve as a framework for public sector entities to evaluate their performance reporting. The following tables incorporate this framework to assess the Workplace Safety and Insurance System Annual Report.

	Workplace Safety and Insurance System Measures													
	Duration Index	% Labour Force covered	% RTW at 100% Pre-Injury Earnings	Injury Rate	Injury Rate STD >26 Weeks	Injured Worker Satisfaction Index	Employer Satisfaction Index	Injured Worker Satisfaction Index STD > 26 Weeks	Awareness of Impt. OH&S	Decisions Overturned On Appeal	Governance	Benefit Comp.	% Funded	Avg. Actual Asst. Rate
Is the performance info relevant?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Is the performance info comparable & consistent?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No ¹	Yes	Yes	Yes	Yes	Yes
Does it compare actual vs planned results & explain any variance?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No ²	Yes	No ²	No ²	Yes	Yes
Does the report provide comparative info?	Yes	Yes	No ³	Yes	No ³	No ³	No ³	No ³	No ³	No ³	No ³	No ³	Yes	Yes
Was the basis for reporting disclosed?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Guide to Preparing Public Performance Reports - Overall Reporting

Workplace Safety and Insurance System Measures	
Is the report easily accessible & identifiable as the entity's Annual Report?	Yes
<ul style="list-style-type: none"> ▪ Info Clear and indicates intended audience ▪ Link to website ▪ Easily identifiable as year-end report 	
Does the report provide info that appears reliable & valid?	Yes
<ul style="list-style-type: none"> ▪ Report describes steps taken to verify info and validate performance measures ▪ Candid disclosure of info challenges and steps to address them ▪ Measures & targets relate to outcomes 	
Is it fair info in performance report?	Yes
<ul style="list-style-type: none"> ▪ Performance metrics show logical connections between goals and performance and show progress toward ultimate outcomes ▪ Narrative concisely describes performance & support user's understanding ▪ Presents unbiased info ▪ Shows performance shortfalls 	
Is the report understandable?	Yes
<ul style="list-style-type: none"> ▪ Written in plain language ▪ Number of measures appear reasonable ▪ Avoids oversimplifying ▪ Goals are clearly stated so user can understand significance 	
Does the report focus on the few critical aspects of performance?	Yes
<ul style="list-style-type: none"> ▪ Focuses on key strategies, goals & objectives ▪ Users have clear understanding of what entity is trying to accomplish ▪ Describes public benefits resulting from entity's work and is understandable 	
Does the report describe the strategic direction?	Yes
<ul style="list-style-type: none"> ▪ Section devoted to how entity serves the public ▪ Summarizes info re: high-level priorities & long-term goals to provide context for reported performance ▪ Description of entity's goals & objectives helps user understand how their accomplishment is consistent with strategic direction 	
Does the report describe lessons learned?	Yes
<ul style="list-style-type: none"> ▪ Describes dimensions of capacity that have critical impact on the achievement of results ▪ Indicates subsequent planning documents will address specific performance shortcomings ▪ Describes implications of significant variance between planned and actual results 	
Was the basis for reporting disclosed?	Yes
<ul style="list-style-type: none"> ▪ Includes info that describes what has been done to ensure reliability of performance info ▪ Specific section dedicated to definitions of performance measures ▪ Describes commitment to improving the quality of public performance reporting and to manage results, including efforts to align culture, processes, resources & technology ▪ Discussion re: report's scope includes a description of rationale for selecting the few critical aspects of performance 	
Is financial and non-financial performance information linked?	Yes
<ul style="list-style-type: none"> ▪ Includes narratives and measures that illustrate the entity understands how financial and non-financial resources contributed to actual results ▪ Includes description how processes & systems used to align financial and non-financial information with entity's goals & strategies 	